



Iowa Department of  
**REVENUE**

**SUMMARY OF  
REAL ESTATE ASSESSMENT  
2015**

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

Hoover State Office Building  
Des Moines, IA 50319

Reposted 11/22/16

## FOREWARD

This assessment/sales ratio study for 2015 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, 2015, 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.

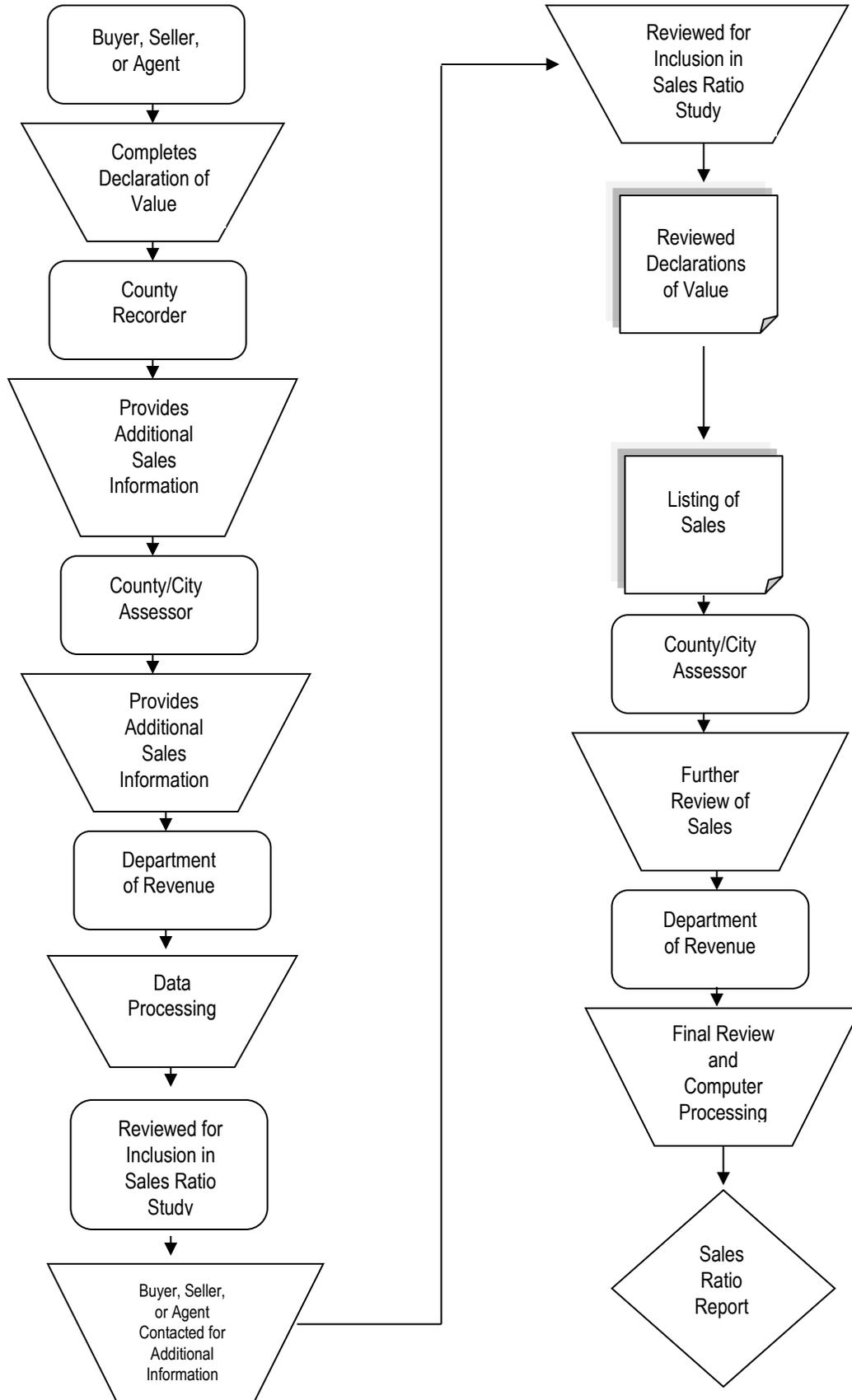
Declarations of value are then forwarded to the appropriate city or county assessor for completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an "arms-length"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

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	1	70.26%	70.26%	.	.	70.26%	100.0%	0.00%
ADAMS	1	26.69%	26.69%	.	.	26.69%	100.0%	0.00%
ALLAMAKEE	1	38.60%	38.60%	.	.	38.60%	100.0%	0.00%
APPANOOSE	6	29.38%	22.35%	62.941	0.1849	27.44%	107.1%	49.72%
BENTON	4	49.82%	35.24%	76.439	0.3808	52.00%	95.81%	69.33%
BLACK HAWK	2	89.79%	89.79%	97.162	0.8724	44.34%	202.5%	68.70%
BOONE	2	47.59%	47.59%	2.2872	0.0109	47.71%	99.74%	1.62%
BREMER	2	37.57%	37.57%	111.13	0.4175	46.89%	80.13%	78.58%
BUCHANAN	3	38.85%	42.25%	18.888	0.0734	33.98%	114.3%	10.60%
BUTLER	3	58.44%	37.61%	62.293	0.364	47.40%	123.3%	56.04%
CALHOUN	1	30.91%	30.91%	.	.	30.91%	100.0%	0.00%
CASS	1	66.07%	66.07%	.	.	66.07%	100.0%	0.00%
CEDAR	3	40.39%	57.70%	86.898	0.351	7.39%	546.7%	36.67%
CERRO GORDO	3	59.61%	68.38%	42.539	0.2536	48.91%	121.9%	23.59%
CHEROKEE	2	40.04%	40.04%	30.571	0.1224	41.35%	96.82%	21.62%
CHICKASAW	1	49.33%	49.33%	.	.	49.33%	100.0%	0.00%
CLARKE	2	49.36%	49.36%	87.967	0.4342	31.07%	158.9%	62.20%
CLAY	1	29.54%	29.54%	.	.	29.54%	100.0%	0.00%
CLAYTON	1	91.85%	91.85%	.	.	91.85%	100.0%	0.00%
CLINTON	1	33.23%	33.23%	.	.	33.23%	100.0%	0.00%
DALLAS	4	41.67%	35.06%	108.91	0.4538	7.56%	551.2%	106.1%
DAVIS	13	42.15%	37.75%	72.098	0.3039	37.45%	112.5%	49.46%
DECATUR	6	25.40%	21.16%	68	0.1727	22.64%	112.2%	54.37%
DELAWARE	3	25.41%	23.11%	42.011	0.1067	27.98%	90.81%	30.25%
DES MOINES	1	46.73%	46.73%	.	.	46.73%	100.0%	0.00%
DICKINSON	1	98.46%	98.46%	.	.	98.46%	100.0%	0.00%
DUBUQUE	7	44.94%	31.64%	88.061	0.3957	32.48%	138.4%	55.19%
EMMET	2	19.85%	19.85%	85.842	0.1704	26.89%	73.81%	60.70%
FAYETTE	1	121.1%	121.1%	.	.	121.1%	100.0%	0.00%
FRANKLIN	1	79.37%	79.37%	.	.	79.37%	100.0%	0.00%
HAMILTON	1	31.85%	31.85%	.	.	31.85%	100.0%	0.00%
HANCOCK	1	164.4%	164.4%	.	.	164.4%	100.0%	0.00%
HARDIN	1	33.46%	33.46%	.	.	33.46%	100.0%	0.00%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HARRISON	4	34.48%	32.40%	16.979	0.0585	32.78%	105.2%	11.16%
HENRY	1	100.5%	100.5%	.	.	100.5%	100.0%	0.00%
HOWARD	2	31.47%	31.47%	22.269	0.0701	32.95%	95.49%	15.75%
IDA	1	27.40%	27.40%	.	.	27.40%	100.0%	0.00%
JACKSON	2	39.73%	39.73%	11.028	0.0438	38.62%	102.9%	7.80%
JASPER	10	59.66%	41.07%	67.234	0.4011	34.62%	172.3%	71.64%
JOHNSON	4	8.11%	9.01%	88.72	0.072	9.84%	82.45%	67.28%
JONES	1	51.31%	51.31%	.	.	51.31%	100.0%	0.00%
KEOKUK	3	32.15%	33.48%	15.826	0.0509	33.67%	95.48%	9.87%
KOSSUTH	3	40.99%	31.83%	48.707	0.1997	33.07%	124.0%	38.38%
LINN	6	41.89%	42.15%	50.221	0.2104	39.92%	104.9%	39.06%
Linn - Cedar Rapids	2	236.5%	236.5%	137.17	3.2437	10.58%	2234%	97.00%
LOUISA	2	41.00%	41.00%	63.309	0.2596	44.33%	92.49%	44.77%
LUCAS	2	335.3%	335.3%	126.25	4.2331	64.30%	521.4%	89.27%
LYON	5	42.25%	45.07%	39.845	0.1683	40.48%	104.4%	29.04%
MADISON	6	41.54%	25.91%	94.178	0.3912	50.65%	82.02%	98.40%
MAHASKA	7	50.12%	42.76%	41.474	0.2079	51.33%	97.63%	34.52%
MARION	6	45.98%	48.88%	39.143	0.18	45.32%	101.5%	27.99%
MARSHALL	6	43.91%	36.74%	47.346	0.2079	36.42%	120.6%	44.90%
MILLS	1	35.48%	35.48%	.	.	35.48%	100.0%	0.00%
MONROE	2	12.85%	12.85%	76.764	0.0986	13.72%	93.62%	54.28%
MONTGOMERY	2	43.55%	43.55%	40.82	0.1778	42.27%	103.0%	28.86%
OBRIEN	5	24.19%	21.84%	28.292	0.0684	21.56%	112.2%	17.19%
OSCEOLA	2	29.15%	29.15%	4.3855	0.0128	29.50%	98.82%	3.10%
PAGE	6	40.49%	37.96%	22.487	0.0911	38.93%	104.0%	19.67%
PALO ALTO	3	128.2%	104.2%	93.167	1.1943	86.69%	147.9%	75.27%
PLYMOUTH	1	81.75%	81.75%	.	.	81.75%	100.0%	0.00%
POCAHONTAS	1	36.26%	36.26%	.	.	36.26%	100.0%	0.00%
POLK	1	46.49%	46.49%	.	.	46.49%	100.0%	0.00%
POTTAWATTAMIE	7	44.65%	31.59%	106.31	0.4747	33.07%	135.0%	77.09%
POWESHIEK	2	42.57%	42.57%	1.7984	0.0077	42.41%	100.4%	1.27%
RINGGOLD	2	44.33%	44.33%	22.093	0.0979	44.15%	100.4%	15.62%
SAC	4	54.55%	54.21%	24.26	0.1323	50.39%	108.3%	20.16%

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SCOTT	1	77.39%	77.39%	.	.	77.39%	100.0%	0.00%
SHELBY	1	52.82%	52.82%	.	.	52.82%	100.0%	0.00%
SIOUX	2	57.32%	57.32%	26.748	0.1533	53.30%	107.5%	18.91%
TAMA	2	31.42%	31.42%	26.309	0.0827	26.71%	117.7%	18.60%
TAYLOR	3	42.16%	44.60%	26.848	0.1132	40.69%	103.6%	16.62%
UNION	2	52.19%	52.19%	92.833	0.4845	26.64%	195.9%	65.64%
VAN BUREN	1	15.24%	15.24%	.	.	15.24%	100.0%	0.00%
WAPELLO	4	54.83%	54.24%	12.084	0.0663	52.98%	103.5%	9.45%
WARREN	6	46.88%	44.56%	53.221	0.2495	48.03%	97.61%	39.97%
WAYNE	3	226.9%	58.65%	145.91	3.3103	449.1%	50.51%	337.9%
WEBSTER	6	44.46%	32.31%	75.546	0.3358	28.95%	153.6%	65.18%
WINNESHIEK	7	52.70%	31.23%	80.472	0.4241	58.72%	89.75%	92.99%
WOODBURY	1	34.93%	34.93%	.	.	34.93%	100.0%	0.00%
WORTH	1	25.68%	25.68%	.	.	25.68%	100.0%	0.00%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	15	38.56%	31.59%	60.16	0.232	29.34%	131.4%	49.33%
ADAMS	15	25.44%	27.01%	24.432	0.0622	26.40%	96.37%	17.15%
ALLAMAKEE	22	47.17%	42.10%	44.257	0.2088	45.38%	103.9%	39.48%
APPANOOSE	49	31.99%	24.77%	80.107	0.2562	28.10%	113.8%	64.65%
AUDUBON	11	166.9%	32.94%	248.48	4.1472	26.00%	642.0%	435.8%
BENTON	38	54.84%	30.81%	136.49	0.7485	35.99%	152.4%	94.29%
BLACK HAWK	40	47.21%	36.40%	60.315	0.2847	31.99%	147.6%	65.98%
BOONE	30	43.76%	38.89%	59.416	0.26	39.12%	111.9%	53.58%
BREMER	30	37.44%	35.10%	50.191	0.1879	35.86%	104.4%	40.37%
BUCHANAN	48	40.66%	30.74%	67.487	0.2744	37.13%	109.5%	56.49%
BUENA VISTA	54	31.80%	26.97%	69.417	0.2207	26.81%	118.6%	33.10%
BUTLER	22	31.16%	29.55%	43.278	0.1348	29.49%	105.6%	30.18%
CALHOUN	23	42.12%	24.52%	147.7	0.6221	24.72%	170.4%	79.82%
CARROLL	33	41.42%	30.11%	62.871	0.2604	30.51%	135.8%	66.40%
CASS	24	52.26%	47.89%	69.308	0.3622	31.24%	167.3%	59.16%
CEDAR	22	46.09%	37.95%	58.147	0.268	33.64%	137.0%	48.45%
CERRO GORDO	62	43.83%	30.25%	84.792	0.3716	4.42%	991.4%	80.24%
Cerro Gordo - Mason City	1	62.43%	62.43%	.	.	62.43%	100.0%	0.00%
CHEROKEE	16	74.26%	35.58%	157.37	1.1686	39.57%	187.7%	125.0%
CHICKASAW	32	49.59%	42.85%	62.484	0.3098	40.42%	122.7%	54.96%
CLARKE	45	28.05%	20.89%	68.803	0.193	26.54%	105.7%	63.78%
CLAY	12	41.45%	30.27%	72.332	0.2998	31.88%	130.0%	65.83%
CLAYTON	43	31.37%	23.45%	99.709	0.3128	15.82%	198.3%	79.80%
CLINTON	32	37.99%	34.87%	69.998	0.2659	39.20%	96.91%	55.67%
Clinton - City of Clinton	1	16.99%	16.99%	.	.	16.99%	100.0%	0.00%
CRAWFORD	12	34.71%	33.02%	22.671	0.0787	32.86%	105.6%	10.59%
DALLAS	32	39.06%	23.24%	89.517	0.3497	22.00%	177.6%	121.7%
DAVIS	55	29.83%	21.64%	65.612	0.1957	25.99%	114.8%	60.44%
DECATUR	80	29.60%	22.33%	79.971	0.2367	42.55%	69.57%	63.67%
DELAWARE	25	25.31%	21.64%	75.117	0.1902	30.06%	84.21%	67.67%
DES MOINES	25	51.65%	33.54%	91.367	0.4719	84.25%	61.31%	75.81%
DICKINSON	13	46.88%	26.33%	170.6	0.7997	26.00%	180.3%	108.6%
DUBUQUE	51	36.35%	34.47%	46.664	0.1696	25.37%	143.3%	39.97%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Dubuque - City of Dubuque	2	115.6%	115.6%	42.081	0.4863	108.4%	106.6%	29.76%
EMMET	15	65.18%	32.41%	126.2	0.8225	34.04%	191.5%	108.0%
FAYETTE	17	36.28%	31.84%	52.642	0.191	31.67%	114.5%	25.92%
FLOYD	33	48.51%	47.57%	51.853	0.2515	44.49%	109.0%	39.73%
FRANKLIN	17	49.09%	28.85%	84.466	0.4146	31.93%	153.7%	82.27%
FREMONT	17	105.7%	43.35%	192.9	2.0385	53.17%	198.7%	165.4%
GREENE	33	37.03%	26.93%	127.58	0.4725	25.78%	143.6%	67.17%
GRUNDY	45	57.89%	45.07%	81.041	0.4692	35.32%	163.9%	68.72%
GUTHRIE	25	53.01%	22.59%	170.62	0.9044	26.94%	196.7%	156.9%
HAMILTON	17	49.66%	29.22%	96.3	0.4782	34.83%	142.6%	85.34%
HANCOCK	22	30.33%	27.23%	46.856	0.1421	27.63%	109.7%	32.29%
HARDIN	29	42.39%	25.44%	83.494	0.3539	26.80%	158.2%	77.77%
HARRISON	45	50.49%	38.72%	97.394	0.4917	43.03%	117.3%	68.76%
HENRY	25	35.22%	29.47%	63.576	0.2239	36.58%	96.28%	56.48%
HOWARD	12	4406%	31.03%	344.06	151.58	45.10%	9768%	14117%
HUMBOLDT	19	37.85%	30.13%	63.085	0.2388	30.94%	122.3%	55.41%
IDA	18	105.8%	67.55%	141.53	1.4968	59.46%	177.9%	105.1%
IOWA	12	45.80%	33.29%	78.696	0.3604	31.76%	144.2%	75.98%
JACKSON	18	42.48%	36.90%	51.865	0.2203	46.79%	90.79%	40.69%
JASPER	72	275.7%	37.77%	672.92	18.551	44.05%	625.8%	657.1%
JEFFERSON	3	36.87%	35.01%	31.711	0.1169	30.41%	121.2%	22.05%
JOHNSON	37	55.46%	27.80%	210.34	1.1665	31.69%	175.0%	127.5%
Johnson - Iowa City	3	35.86%	8.15%	145.69	0.5224	20.31%	176.5%	379.4%
JONES	28	42.15%	33.94%	55.163	0.2325	39.16%	107.6%	51.96%
KEOKUK	23	39.29%	33.53%	50.481	0.1984	34.80%	112.9%	38.88%
KOSSUTH	37	32.16%	31.07%	34.992	0.1126	30.38%	105.9%	18.10%
LEE	27	34.16%	24.86%	79.021	0.2699	22.16%	154.1%	65.00%
LINN	40	41.21%	32.75%	67.462	0.278	34.92%	118.0%	62.52%
Linn - Cedar Rapids	2	34.41%	34.41%	17.515	0.0603	33.58%	102.5%	12.38%
LOUISA	14	50.12%	41.89%	62.197	0.3117	38.70%	129.5%	44.36%
LUCAS	40	31.06%	25.86%	54.643	0.1697	29.66%	104.7%	44.12%
LYON	28	38.18%	24.95%	147.12	0.5617	31.13%	122.7%	82.00%
MADISON	79	39.40%	25.67%	81.038	0.3193	33.03%	119.3%	88.59%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MAHASKA	29	58.31%	41.77%	86.933	0.5069	39.71%	146.8%	70.53%
MARION	48	56.80%	34.78%	109.87	0.624	44.14%	128.7%	100.1%
MARSHALL	21	46.97%	32.79%	62.653	0.2943	33.93%	138.5%	60.19%
MILLS	19	49.85%	41.93%	59.014	0.2942	52.86%	94.30%	56.88%
MITCHELL	35	57.18%	43.92%	79.991	0.4574	40.18%	142.3%	66.87%
MONONA	22	105.9%	41.76%	194.01	2.0546	50.12%	211.3%	185.6%
MONROE	17	27.26%	23.73%	52.724	0.1437	22.62%	120.5%	41.77%
MONTGOMERY	31	47.72%	38.33%	71.733	0.3423	35.95%	132.7%	48.93%
MUSCATINE	17	52.82%	39.57%	59.743	0.3156	49.40%	106.9%	52.85%
OBRIEN	50	35.98%	27.56%	75.226	0.2707	27.59%	130.4%	52.15%
OSCEOLA	41	56.88%	27.98%	156.95	0.8927	36.55%	155.6%	118.5%
PAGE	20	79.17%	46.89%	113.73	0.9005	43.74%	181.0%	93.30%
PALO ALTO	56	43.41%	31.69%	64.647	0.2806	33.57%	129.3%	54.03%
PLYMOUTH	78	46.13%	25.82%	129.09	0.5955	34.97%	131.9%	103.6%
POCAHONTAS	45	44.22%	29.65%	96.596	0.4271	30.51%	144.9%	59.01%
POLK	17	65.26%	42.00%	125.73	0.8205	44.92%	145.3%	106.5%
POTTAWATTAMIE	43	50.42%	34.16%	84.146	0.4243	42.83%	117.7%	70.21%
POWESHIEK	31	71.38%	34.16%	154.64	1.1039	35.99%	198.3%	130.1%
RINGGOLD	40	39.66%	27.75%	112.1	0.4445	28.70%	138.2%	67.04%
SAC	27	45.02%	26.88%	67.203	0.3026	29.08%	154.8%	83.76%
SCOTT	26	42.22%	29.65%	69.973	0.2954	39.91%	105.8%	71.71%
Scott - Davenport	10	63.17%	18.99%	126.36	0.7982	19.23%	328.4%	278.4%
SHELBY	22	39.19%	31.14%	67.561	0.2648	33.44%	117.2%	37.81%
SIOUX	40	32.85%	21.63%	74.568	0.2449	23.66%	138.8%	78.24%
STORY	46	34.79%	23.82%	87.946	0.3059	25.68%	135.4%	60.73%
TAMA	21	40.18%	28.99%	71.802	0.2885	32.41%	124.0%	59.70%
TAYLOR	27	48.32%	37.32%	69.25	0.3346	35.26%	137.0%	48.48%
UNION	21	36.78%	26.40%	81.29	0.299	24.80%	148.4%	60.80%
VAN BUREN	19	30.58%	27.59%	32.59	0.0997	32.79%	93.26%	24.38%
WAPELLO	19	43.97%	41.98%	70.456	0.3098	38.82%	113.3%	50.39%
WARREN	70	33.36%	25.92%	100.77	0.3361	29.11%	114.6%	74.80%
WASHINGTON	29	32.58%	21.67%	93.505	0.3046	26.60%	122.5%	93.60%
WAYNE	67	47.67%	24.39%	221.36	1.0551	25.63%	186.0%	117.6%

## CLASSIFICATION=Agricultura Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WEBSTER	43	35.84%	25.00%	119.38	0.4279	27.37%	130.9%	56.52%
WINNEBAGO	15	34.00%	29.28%	50.644	0.1722	31.13%	109.2%	33.82%
WINNESHIEK	25	41.38%	37.89%	42.7	0.1767	37.49%	110.4%	29.71%
WOODBURY	15	31.96%	31.14%	30.936	0.0989	31.34%	102.0%	21.62%
Woodbury - Sioux City	1	126.7%	126.7%	.	.	126.7%	100.0%	0.00%
WORTH	30	59.87%	55.60%	78.146	0.4679	41.91%	142.8%	59.75%
WRIGHT	24	43.52%	28.43%	89.668	0.3902	23.37%	186.2%	68.52%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAMS	1	94.63%	94.63%	.	.	94.63%	100.0%	0.00%
ALLAMAKEE	5	123.0%	85.53%	75.548	0.9295	83.43%	147.5%	57.48%
APPANOOSE	2	108.8%	108.8%	35.74	0.3888	88.39%	123.1%	25.27%
AUDUBON	3	61.54%	63.27%	64.132	0.3947	46.89%	131.3%	41.56%
BENTON	3	83.72%	85.63%	11.387	0.0953	80.24%	104.3%	7.31%
BLACK HAWK	4	109.6%	80.78%	62.925	0.6897	79.83%	137.3%	48.43%
BOONE	3	111.1%	96.70%	55.835	0.6202	84.21%	131.9%	41.89%
BUCHANAN	3	76.36%	82.85%	20.274	0.1548	78.98%	96.69%	11.61%
BUENA VISTA	4	66.97%	82.60%	65.361	0.4377	82.55%	81.13%	29.79%
BUTLER	1	116.4%	116.4%	.	.	116.4%	100.0%	0.00%
CALHOUN	3	110.1%	130.5%	53.654	0.591	83.06%	132.6%	28.83%
CARROLL	5	101.9%	95.42%	31.922	0.3252	90.88%	112.1%	23.39%
CASS	2	112.2%	112.2%	25.625	0.2876	112.5%	99.81%	18.12%
CEDAR	1	65.23%	65.23%	.	.	65.23%	100.0%	0.00%
CERRO GORDO	1	96.76%	96.76%	.	.	96.76%	100.0%	0.00%
Cerro Gordo - Mason City	2	129.0%	129.0%	25.322	0.3266	130.2%	99.07%	17.91%
CHICKASAW	1	98.20%	98.20%	.	.	98.20%	100.0%	0.00%
CLAY	3	114.4%	110.2%	17.942	0.2052	117.0%	97.77%	12.22%
CLAYTON	2	93.51%	93.51%	9.8184	0.0918	92.67%	100.9%	6.94%
CLINTON	1	83.20%	83.20%	.	.	83.20%	100.0%	0.00%
Clinton - City of Clinton	2	56.36%	56.36%	31.919	0.1799	54.47%	103.5%	22.57%
CRAWFORD	1	84.24%	84.24%	.	.	84.24%	100.0%	0.00%
DALLAS	4	73.83%	81.93%	47.395	0.3499	69.81%	105.8%	33.77%
DECATUR	1	120.3%	120.3%	.	.	120.3%	100.0%	0.00%
DELAWARE	3	93.67%	93.21%	0.9866	0.0092	93.37%	100.3%	0.60%
DES MOINES	3	159.4%	108.7%	68.533	1.0926	120.3%	132.5%	61.36%
DICKINSON	5	101.7%	98.82%	18.193	0.185	92.67%	109.7%	12.15%
DUBUQUE	2	83.42%	83.42%	46.963	0.3918	71.29%	117.0%	33.21%
Dubuque - City of Dubuque	5	78.02%	56.05%	43.115	0.3364	57.07%	136.7%	43.83%
EMMET	1	128.2%	128.2%	.	.	128.2%	100.0%	0.00%
FAYETTE	1	52.47%	52.47%	.	.	52.47%	100.0%	0.00%
FRANKLIN	2	98.15%	98.15%	23.749	0.2331	101.9%	96.35%	16.79%
FREMONT	2	61.18%	61.18%	22.342	0.1367	61.68%	99.18%	15.80%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
GREENE	1	89.80%	89.80%	.	.	89.80%	100.0%	0.00%
GRUNDY	2	120.1%	120.1%	67.683	0.8131	100.5%	119.5%	47.86%
GUTHRIE	1	77.51%	77.51%	.	.	77.51%	100.0%	0.00%
HAMILTON	5	126.7%	130.2%	41.319	0.5237	106.9%	118.6%	30.54%
HANCOCK	3	51.15%	21.84%	102.21	0.5228	34.69%	147.5%	139.5%
HARDIN	2	97.19%	97.19%	46.566	0.4526	93.09%	104.4%	32.93%
HARRISON	3	103.9%	117.9%	24.8	0.2576	96.40%	107.8%	12.83%
HENRY	1	74.73%	74.73%	.	.	74.73%	100.0%	0.00%
HUMBOLDT	2	89.30%	89.30%	38.856	0.347	93.31%	95.70%	27.48%
IDA	2	140.0%	140.0%	6.1387	0.086	139.3%	100.5%	4.34%
JACKSON	4	65.49%	65.45%	31.819	0.2084	63.53%	103.1%	21.79%
JASPER	4	82.04%	87.03%	15.792	0.1296	86.76%	94.55%	9.25%
JOHNSON	4	85.22%	85.49%	16.748	0.1427	84.89%	100.4%	14.29%
Johnson - Iowa City	3	77.75%	74.38%	26.724	0.2078	65.47%	118.7%	18.44%
JONES	3	98.63%	107.7%	57.065	0.5628	78.42%	125.8%	34.51%
KEOKUK	1	91.89%	91.89%	.	.	91.89%	100.0%	0.00%
KOSSUTH	1	93.40%	93.40%	.	.	93.40%	100.0%	0.00%
LEE	2	162.1%	162.1%	3.6572	0.0593	165.4%	98.03%	2.59%
LINN	3	65.24%	53.54%	33.717	0.22	64.02%	101.9%	24.31%
Linn - Cedar Rapids	3	96.66%	112.8%	28.898	0.2793	103.8%	93.09%	14.30%
LYON	1	90.26%	90.26%	.	.	90.26%	100.0%	0.00%
MADISON	1	44.44%	44.44%	.	.	44.44%	100.0%	0.00%
MAHASKA	2	108.8%	108.8%	92.274	1.004	68.87%	158.0%	65.25%
MARION	7	148.2%	101.8%	48.54	0.7193	160.6%	92.26%	52.53%
MARSHALL	3	66.94%	73.04%	34.637	0.2318	61.54%	108.8%	20.60%
MONONA	1	71.49%	71.49%	.	.	71.49%	100.0%	0.00%
MONROE	1	95.22%	95.22%	.	.	95.22%	100.0%	0.00%
MONTGOMERY	2	126.6%	126.6%	15.02	0.1902	120.4%	105.1%	10.62%
MUSCATINE	6	77.52%	78.67%	23.277	0.1804	87.36%	88.73%	20.59%
OBRIEN	1	39.01%	39.01%	.	.	39.01%	100.0%	0.00%
PAGE	5	113.4%	77.41%	52.733	0.5979	84.66%	133.9%	51.28%
PALO ALTO	1	96.24%	96.24%	.	.	96.24%	100.0%	0.00%
PLYMOUTH	5	111.9%	83.98%	65.008	0.7275	90.57%	123.6%	54.55%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
POCAHONTAS	1	50.92%	50.92%	.	.	50.92%	100.0%	0.00%
POLK	14	76.84%	75.88%	43.45	0.3339	78.06%	98.44%	31.78%
POTTAWATTAMIE	7	69.99%	70.00%	42.273	0.2959	41.21%	169.8%	31.00%
POWESHIEK	1	39.06%	39.06%	.	.	39.06%	100.0%	0.00%
RINGGOLD	2	69.38%	69.38%	62.583	0.4342	86.74%	79.99%	44.25%
SAC	2	68.89%	68.89%	8.0141	0.0552	67.75%	101.7%	5.67%
SCOTT	4	88.22%	95.05%	25.409	0.2242	89.33%	98.76%	15.71%
Scott - Davenport	7	91.95%	101.9%	38.172	0.351	61.75%	148.9%	18.20%
SHELBY	3	104.4%	98.79%	18.636	0.1945	103.7%	100.7%	12.71%
SIoux	8	117.0%	102.4%	44.726	0.5232	98.18%	119.1%	28.68%
STORY	5	67.09%	72.51%	47.629	0.3195	83.30%	80.54%	31.50%
Story - Ames	3	71.44%	68.63%	7.7308	0.0552	69.42%	102.9%	4.82%
TAYLOR	1	187.6%	187.6%	.	.	187.6%	100.0%	0.00%
WAPELLO	5	69.11%	79.69%	28.719	0.1985	56.85%	121.6%	14.38%
WARREN	4	96.79%	97.62%	37.334	0.3613	75.45%	128.3%	26.54%
WASHINGTON	1	94.28%	94.28%	.	.	94.28%	100.0%	0.00%
WAYNE	2	111.6%	111.6%	37.822	0.4223	109.4%	102.1%	26.74%
WEBSTER	4	74.41%	82.50%	26.764	0.1992	79.93%	93.10%	15.58%
WOODBURY	1	120.8%	120.8%	.	.	120.8%	100.0%	0.00%
Woodbury - Sioux City	10	83.78%	77.83%	29.798	0.2496	79.77%	105.0%	24.69%
WRIGHT	2	98.69%	98.69%	47.527	0.469	92.06%	107.2%	33.61%

## 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	7	92.85%	75.73%	49.957	0.4638	73.49%	126.3%	42.86%
ALLAMAKEE	15	119.9%	114.4%	41.068	0.4925	131.6%	91.13%	31.70%
APPANOOSE	6	72.57%	76.51%	37.286	0.2706	50.02%	145.1%	29.38%
AUDUBON	8	88.12%	92.73%	42.421	0.3738	70.80%	124.5%	25.98%
BENTON	13	111.3%	100.2%	43.449	0.4836	120.9%	92.10%	29.80%
BLACK HAWK	64	102.1%	95.05%	37.296	0.3806	96.30%	106.0%	29.63%
BOONE	9	140.1%	90.91%	78.282	1.0965	200.1%	70.00%	79.96%
BREMER	14	82.85%	77.10%	42.415	0.3514	78.58%	105.4%	28.06%
BUCHANAN	13	100.9%	80.30%	48.48	0.4893	94.75%	106.5%	46.41%
BUENA VISTA	12	111.2%	92.42%	35.618	0.3959	76.34%	145.6%	32.10%
BUTLER	7	76.70%	69.79%	34.51	0.2647	63.99%	119.9%	31.32%
CALHOUN	9	94.80%	101.5%	40.534	0.3843	84.92%	111.6%	30.40%
CARROLL	31	101.9%	95.42%	37.085	0.378	85.46%	119.3%	32.96%
CASS	9	109.1%	114.7%	20.772	0.2267	104.5%	104.4%	15.74%
CEDAR	12	110.2%	103.4%	47.717	0.5257	96.77%	113.8%	33.64%
CERRO GORDO	8	83.83%	72.91%	42.92	0.3598	106.0%	79.10%	38.01%
Cerro Gordo - Mason City	26	97.61%	90.39%	50.539	0.4933	79.24%	123.2%	28.36%
CHEROKEE	6	86.66%	96.01%	28.694	0.2486	91.14%	95.08%	14.85%
CHICKASAW	7	208.0%	74.50%	163.1	3.3927	125.5%	165.7%	188.7%
CLARKE	7	116.6%	107.9%	35.552	0.4147	106.9%	109.1%	27.88%
CLAY	9	83.38%	72.82%	27.223	0.227	68.99%	120.9%	22.38%
CLAYTON	6	87.18%	78.95%	38.074	0.3319	75.99%	114.7%	30.31%
CLINTON	5	137.4%	104.5%	54.775	0.7527	118.1%	116.4%	39.22%
Clinton - City of Clinton	14	111.5%	94.24%	55.213	0.6158	89.22%	125.0%	39.49%
CRAWFORD	5	109.7%	100.1%	40.878	0.4485	109.0%	100.7%	28.49%
DALLAS	26	93.20%	97.74%	25.359	0.2363	92.52%	100.7%	18.61%
DAVIS	10	72.60%	81.81%	28.335	0.2057	69.13%	105.0%	21.68%
DECATUR	8	105.3%	95.78%	49.342	0.5196	85.07%	123.8%	32.43%
DELAWARE	10	104.3%	65.22%	106.66	1.1129	56.80%	183.7%	82.04%
DES MOINES	22	108.7%	90.89%	69.048	0.7505	58.31%	186.4%	48.15%
DICKINSON	49	99.08%	93.99%	17.501	0.1734	98.56%	100.5%	13.24%
DUBUQUE	7	75.87%	74.61%	16.177	0.1227	84.13%	90.18%	11.89%
Dubuque - City of Dubuque	27	103.2%	103.2%	29.87	0.3083	87.94%	117.4%	23.14%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
EMMET	5	82.14%	82.29%	34.111	0.2802	77.21%	106.4%	26.02%
FAYETTE	6	81.56%	72.62%	53.251	0.4343	80.49%	101.3%	46.60%
FLOYD	8	88.72%	87.02%	18.483	0.164	87.75%	101.1%	13.97%
FRANKLIN	9	120.6%	110.8%	52.492	0.6329	114.8%	105.0%	42.86%
FREMONT	5	93.56%	96.55%	15.631	0.1462	109.5%	85.43%	11.17%
GREENE	5	102.4%	80.22%	60.962	0.6244	82.18%	124.6%	60.60%
GRUNDY	8	81.80%	82.70%	46.063	0.3768	88.72%	92.21%	34.09%
GUTHRIE	7	94.25%	108.7%	28.969	0.273	89.93%	104.8%	19.06%
HAMILTON	9	92.13%	72.01%	57.135	0.5264	76.07%	121.1%	47.72%
HANCOCK	5	85.43%	83.38%	59.918	0.5119	52.56%	162.5%	40.97%
HARDIN	11	102.3%	95.37%	34.706	0.3549	99.53%	102.8%	30.45%
HARRISON	9	113.8%	104.0%	44.194	0.5029	97.98%	116.1%	34.48%
HENRY	11	96.78%	88.02%	25.278	0.2446	95.07%	101.8%	21.69%
HOWARD	8	82.61%	77.34%	46.692	0.3857	64.96%	127.2%	34.47%
HUMBOLDT	6	111.5%	104.6%	37.034	0.4129	104.1%	107.1%	23.92%
IDA	4	157.6%	116.1%	69.001	1.0871	113.3%	139.1%	53.14%
IOWA	3	83.72%	79.79%	9.5126	0.0796	81.81%	102.3%	6.01%
JACKSON	9	103.9%	87.57%	61.033	0.6343	108.7%	95.58%	40.17%
JASPER	11	86.48%	80.13%	35.675	0.3085	81.13%	106.6%	30.63%
JEFFERSON	10	119.3%	108.4%	32.461	0.3872	94.81%	125.8%	24.19%
JOHNSON	36	94.88%	95.59%	19.246	0.1826	93.00%	102.0%	13.38%
Johnson - Iowa City	12	90.67%	91.02%	18.789	0.1704	78.64%	115.3%	13.13%
JONES	9	102.4%	76.82%	45.506	0.466	85.67%	119.5%	40.20%
KEOKUK	5	111.6%	97.38%	55.95	0.6243	157.2%	70.99%	39.76%
KOSSUTH	9	85.93%	80.12%	22.502	0.1934	84.98%	101.1%	18.42%
LEE	16	117.6%	102.4%	61.109	0.7185	96.53%	121.8%	38.44%
LINN	30	83.43%	82.06%	24.126	0.2013	76.88%	108.5%	21.09%
Linn - Cedar Rapids	49	92.79%	93.00%	32.36	0.3003	88.87%	104.4%	24.98%
LOUISA	7	109.5%	81.76%	84.201	0.9217	98.74%	110.9%	57.57%
LUCAS	8	82.90%	80.70%	46.601	0.3863	66.94%	123.8%	31.29%
LYON	7	125.5%	108.4%	60.869	0.7637	107.5%	116.7%	50.37%
MADISON	5	94.45%	97.72%	8.0249	0.0758	83.22%	113.5%	3.67%
MAHASKA	5	104.1%	116.9%	26.518	0.276	101.3%	102.7%	16.41%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MARION	14	103.2%	105.8%	34.121	0.3523	96.06%	107.5%	24.18%
MARSHALL	17	115.5%	101.0%	47.983	0.5544	100.4%	115.0%	36.87%
MILLS	12	89.90%	90.38%	40.117	0.3606	54.48%	165.0%	31.92%
MITCHELL	6	88.56%	91.99%	42.667	0.3778	80.61%	109.9%	31.42%
MONONA	8	103.0%	103.1%	31.582	0.3254	84.97%	121.3%	21.84%
MONROE	2	69.82%	69.82%	21.581	0.1507	62.09%	112.5%	15.26%
MONTGOMERY	11	90.26%	90.98%	27.618	0.2493	75.82%	119.0%	21.61%
MUSCATINE	30	89.69%	81.65%	37.222	0.3339	78.69%	114.0%	26.33%
OBRIEN	6	104.3%	99.84%	10.573	0.1103	102.8%	101.5%	7.58%
OSCEOLA	2	90.80%	90.80%	27.885	0.2532	107.2%	84.74%	19.72%
PAGE	10	117.3%	95.28%	60.027	0.7042	104.0%	112.8%	38.33%
PALO ALTO	3	110.7%	117.0%	16.107	0.1783	109.4%	101.2%	9.68%
PLYMOUTH	19	96.39%	95.40%	30.523	0.2942	90.59%	106.4%	24.54%
POCAHONTAS	7	71.59%	59.28%	54.282	0.3886	63.01%	113.6%	41.33%
POLK	135	93.94%	95.47%	27.545	0.2588	86.84%	108.2%	19.51%
POTTAWATTAMIE	30	105.1%	91.16%	64.998	0.6832	106.9%	98.36%	37.49%
POWESHIEK	7	59.77%	49.29%	37.418	0.2237	84.77%	70.51%	37.12%
RINGGOLD	5	107.8%	92.67%	76.779	0.8276	103.1%	104.6%	64.79%
SAC	10	82.19%	73.09%	38.395	0.3156	64.53%	127.4%	31.43%
SCOTT	31	93.15%	86.64%	36.334	0.3385	90.65%	102.8%	28.27%
Scott - Davenport	75	95.11%	88.50%	34.877	0.3317	81.08%	117.3%	29.83%
SHELBY	13	101.4%	105.6%	29.178	0.296	109.3%	92.85%	19.52%
SIOUX	16	111.4%	98.52%	41.718	0.4645	94.60%	117.7%	25.41%
STORY	5	85.33%	81.75%	24.168	0.2062	80.44%	106.1%	17.85%
Story - Ames	14	118.5%	107.8%	38.485	0.456	106.4%	111.4%	28.50%
TAMA	12	94.83%	99.97%	19.548	0.1854	98.52%	96.25%	13.40%
TAYLOR	4	85.04%	85.23%	8.3473	0.071	83.91%	101.3%	6.35%
UNION	3	51.72%	55.39%	15.428	0.0798	48.90%	105.8%	8.81%
VAN BUREN	3	81.83%	88.53%	25.478	0.2085	80.36%	101.8%	15.08%
WAPELLO	15	113.5%	90.50%	50.083	0.5686	143.7%	79.00%	42.64%
WARREN	16	100.8%	93.22%	36.587	0.3688	88.29%	114.2%	26.70%
WASHINGTON	17	101.0%	101.5%	35.78	0.3615	96.60%	104.6%	26.57%
WAYNE	2	68.74%	68.74%	49.312	0.339	47.13%	145.8%	34.87%

**CLASSIFICATION=Commercial Transfer Type=Deed**

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WEBSTER	17	98.26%	93.49%	33.656	0.3307	88.93%	110.5%	26.15%
WINNEBAGO	6	109.8%	113.4%	21.443	0.2355	108.8%	100.9%	15.82%
WINNESHIEK	16	98.52%	89.40%	44.549	0.4389	89.50%	110.1%	28.29%
WOODBURY	2	95.40%	95.40%	38.265	0.365	92.23%	103.4%	27.06%
Woodbury - Sioux City	31	96.15%	86.00%	35.894	0.3451	83.61%	115.0%	29.77%
WORTH	4	99.73%	97.76%	40.262	0.4015	81.21%	122.8%	34.04%
WRIGHT	11	106.6%	97.20%	45.932	0.4896	107.3%	99.32%	31.95%

**CLASSIFICATION=Industrial Transfer Type=Contract**

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HAMILTON	1	129.0%	129.0%	.	.	129.0%	100.0%	0.00%
MARION	1	172.3%	172.3%	.	.	172.3%	100.0%	0.00%
POTTAWATTAMIE	1	65.88%	65.88%	.	.	65.88%	100.0%	0.00%
WASHINGTON	1	45.35%	45.35%	.	.	45.35%	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
ALLAMAKEE	1	184.7%	184.7%	.	.	184.7%	100.0%	0.00%
BENTON	1	121.2%	121.2%	.	.	121.2%	100.0%	0.00%
BLACK HAWK	1	97.40%	97.40%	.	.	97.40%	100.0%	0.00%
BOONE	1	74.88%	74.88%	.	.	74.88%	100.0%	0.00%
BUCHANAN	1	160.3%	160.3%	.	.	160.3%	100.0%	0.00%
BUTLER	1	49.93%	49.93%	.	.	49.93%	100.0%	0.00%
CEDAR	1	84.96%	84.96%	.	.	84.96%	100.0%	0.00%
CLAY	1	155.1%	155.1%	.	.	155.1%	100.0%	0.00%
DALLAS	3	74.75%	66.41%	31.123	0.2327	66.55%	112.3%	22.20%
DECATUR	2	184.0%	184.0%	40.829	0.7513	140.4%	131.1%	28.87%
Dubuque - City of Dubuque	2	68.37%	68.37%	12.468	0.0852	64.94%	105.3%	8.82%
FRANKLIN	1	55.30%	55.30%	.	.	55.30%	100.0%	0.00%
GREENE	1	22.22%	22.22%	.	.	22.22%	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
GRUNDY	2	100.6%	100.6%	1.9312	0.0194	99.85%	100.8%	1.37%
HAMILTON	1	129.0%	129.0%	.	.	129.0%	100.0%	0.00%
IOWA	1	167.5%	167.5%	.	.	167.5%	100.0%	0.00%
JEFFERSON	1	100.3%	100.3%	.	.	100.3%	100.0%	0.00%
JOHNSON	1	100.7%	100.7%	.	.	100.7%	100.0%	0.00%
Johnson - Iowa City	1	126.0%	126.0%	.	.	126.0%	100.0%	0.00%
LEE	4	113.2%	95.02%	55.398	0.627	79.02%	143.2%	48.75%
Linn - Cedar Rapids	1	40.39%	40.39%	.	.	40.39%	100.0%	0.00%
MAHASKA	1	46.15%	46.15%	.	.	46.15%	100.0%	0.00%
MARION	1	89.45%	89.45%	.	.	89.45%	100.0%	0.00%
PALO ALTO	2	125.8%	125.8%	16.616	0.209	124.3%	101.2%	11.75%
PLYMOUTH	1	245.0%	245.0%	.	.	245.0%	100.0%	0.00%
POLK	5	109.3%	106.8%	30.811	0.3367	109.3%	99.97%	21.13%
Scott - Davenport	1	106.2%	106.2%	.	.	106.2%	100.0%	0.00%
SIOUX	3	100.9%	106.9%	10.23	0.1033	98.26%	102.7%	5.58%
STORY	1	31.81%	31.81%	.	.	31.81%	100.0%	0.00%
WAPELLO	2	147.8%	147.8%	47.974	0.709	98.31%	150.3%	33.92%
WARREN	2	92.07%	92.07%	31.442	0.2895	74.26%	124.0%	22.23%
WASHINGTON	2	208.1%	208.1%	72.908	1.517	186.0%	111.8%	51.55%
WEBSTER	1	363.0%	363.0%	.	.	363.0%	100.0%	0.00%
WINNESHIEK	1	103.6%	103.6%	.	.	103.6%	100.0%	0.00%
Woodbury - Sioux City	1	166.0%	166.0%	.	.	166.0%	100.0%	0.00%

## CLASSIFICATION=MultiReside Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
APPANOOSE	2	60.99%	60.99%	71.979	0.439	38.23%	159.6%	50.90%
BREMER	1	118.9%	118.9%	.	.	118.9%	100.0%	0.00%
BUENA VISTA	1	10.85%	10.85%	.	.	10.85%	100.0%	0.00%
CARROLL	1	91.37%	91.37%	.	.	91.37%	100.0%	0.00%
Clinton - City of Clinton	1	73.56%	73.56%	.	.	73.56%	100.0%	0.00%
CRAWFORD	1	123.3%	123.3%	.	.	123.3%	100.0%	0.00%

## CLASSIFICATION=MultiReside Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
DALLAS	1	59.76%	59.76%	.	.	59.76%	100.0%	0.00%
DAVIS	1	96.07%	96.07%	.	.	96.07%	100.0%	0.00%
DECATUR	1	91.88%	91.88%	.	.	91.88%	100.0%	0.00%
DES MOINES	1	68.92%	68.92%	.	.	68.92%	100.0%	0.00%
Dubuque - City of Dubuque	3	101.1%	116.4%	33.255	0.3361	81.40%	124.1%	17.69%
GRUNDY	1	109.0%	109.0%	.	.	109.0%	100.0%	0.00%
HENRY	2	131.3%	131.3%	18.508	0.2429	131.9%	99.54%	13.09%
HUMBOLDT	1	200.6%	200.6%	.	.	200.6%	100.0%	0.00%
JASPER	2	98.34%	98.34%	63.508	0.6245	95.97%	102.5%	44.91%
JOHNSON	1	83.53%	83.53%	.	.	83.53%	100.0%	0.00%
LEE	8	62.36%	64.78%	64.755	0.4038	62.22%	100.2%	44.72%
LINN	2	120.0%	120.0%	29.673	0.356	121.5%	98.72%	20.98%
Linn - Cedar Rapids	1	105.2%	105.2%	.	.	105.2%	100.0%	0.00%
MAHASKA	3	97.50%	100.0%	27.843	0.2715	98.59%	98.90%	18.03%
MARION	1	40.31%	40.31%	.	.	40.31%	100.0%	0.00%
OSCEOLA	1	79.74%	79.74%	.	.	79.74%	100.0%	0.00%
POLK	6	32.76%	21.25%	98.873	0.3239	26.77%	122.4%	78.73%
POTTAWATTAMIE	1	79.53%	79.53%	.	.	79.53%	100.0%	0.00%
RINGGOLD	1	49.20%	49.20%	.	.	49.20%	100.0%	0.00%
SCOTT	1	118.7%	118.7%	.	.	118.7%	100.0%	0.00%
STORY	4	79.50%	87.38%	28.246	0.2245	82.02%	96.92%	17.02%
WAPELLO	1	89.82%	89.82%	.	.	89.82%	100.0%	0.00%
Woodbury - Sioux City	1	121.4%	121.4%	.	.	121.4%	100.0%	0.00%

## CLASSIFICATION=MultiReside Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
APPANOOSE	2	159.0%	159.0%	59.211	0.9417	107.5%	147.9%	41.87%
BENTON	4	90.99%	97.79%	25.902	0.2357	89.71%	101.4%	15.46%
BLACK HAWK	4	92.27%	88.09%	24.396	0.2251	100.5%	91.85%	16.88%
BOONE	4	99.42%	95.37%	13.458	0.1338	94.66%	105.0%	10.47%
BREMER	3	72.55%	74.09%	13.692	0.0993	68.51%	105.9%	8.86%

## CLASSIFICATION=MultiReside Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
BUCHANAN	3	77.42%	88.01%	52.632	0.4075	48.36%	160.1%	30.07%
BUTLER	1	83.72%	83.72%	.	.	83.72%	100.0%	0.00%
CALHOUN	1	93.79%	93.79%	.	.	93.79%	100.0%	0.00%
CARROLL	3	120.2%	76.62%	65.223	0.7842	83.37%	144.2%	59.80%
CASS	2	142.0%	142.0%	106.87	1.5171	37.01%	383.6%	75.57%
CEDAR	2	80.53%	80.53%	5.2683	0.0424	81.80%	98.45%	3.73%
CERRO GORDO	1	123.1%	123.1%	.	.	123.1%	100.0%	0.00%
Cerro Gordo - Mason City	4	104.7%	103.6%	19.1	0.2001	92.64%	113.1%	16.61%
CHEROKEE	3	105.9%	114.7%	23.122	0.2448	108.7%	97.40%	13.52%
CHICKASAW	4	85.88%	85.02%	17.816	0.153	81.76%	105.0%	14.22%
CLARKE	2	139.4%	139.4%	42.163	0.5878	109.9%	126.8%	29.81%
CLAY	4	81.93%	81.71%	28.121	0.2304	62.75%	130.6%	24.15%
CLAYTON	2	89.33%	89.33%	41.224	0.3683	71.80%	124.4%	29.15%
CLINTON	1	66.08%	66.08%	.	.	66.08%	100.0%	0.00%
Clinton - City of Clinton	6	117.9%	106.9%	40.852	0.4817	73.19%	161.1%	28.35%
CRAWFORD	2	92.86%	92.86%	26.598	0.247	88.98%	104.4%	18.81%
DALLAS	4	82.65%	74.26%	45.877	0.3792	62.70%	131.8%	36.54%
DECATUR	1	86.81%	86.81%	.	.	86.81%	100.0%	0.00%
DELAWARE	1	156.4%	156.4%	.	.	156.4%	100.0%	0.00%
DES MOINES	6	128.3%	81.08%	107.53	1.3796	77.52%	165.5%	77.59%
DUBUQUE	3	110.2%	105.0%	14.255	0.1572	106.6%	103.4%	9.55%
Dubuque - City of Dubuque	11	103.8%	99.75%	32.897	0.3416	87.95%	118.1%	22.28%
FAYETTE	7	95.01%	96.65%	19.346	0.1838	95.74%	99.24%	14.38%
FLOYD	2	117.6%	117.6%	47.853	0.5626	84.74%	138.7%	33.84%
FRANKLIN	1	95.60%	95.60%	.	.	95.60%	100.0%	0.00%
FREMONT	2	103.4%	103.4%	33.629	0.3477	105.1%	98.41%	23.78%
GREENE	1	98.89%	98.89%	.	.	98.89%	100.0%	0.00%
GRUNDY	2	84.95%	84.95%	6.9764	0.0593	84.31%	100.8%	4.93%
HAMILTON	1	89.96%	89.96%	.	.	89.96%	100.0%	0.00%
HARDIN	4	102.2%	96.38%	13.276	0.1357	99.42%	102.8%	7.65%
HENRY	3	85.16%	83.83%	20.717	0.1764	87.91%	96.87%	14.00%
HUMBOLDT	6	75.15%	72.57%	17.933	0.1348	67.78%	110.9%	10.87%
IDA	1	121.6%	121.6%	.	.	121.6%	100.0%	0.00%

## CLASSIFICATION=MultiReside Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
IOWA	3	75.60%	77.65%	7.9211	0.0599	76.55%	98.76%	4.91%
JACKSON	2	85.73%	85.73%	3.343	0.0287	85.25%	100.6%	2.36%
JASPER	7	129.5%	109.9%	36.166	0.4683	99.77%	129.8%	31.12%
JEFFERSON	5	131.5%	94.82%	90.706	1.1924	130.0%	101.1%	79.98%
JOHNSON	6	93.98%	96.61%	8.3685	0.0786	94.07%	99.90%	5.54%
Johnson - Iowa City	8	86.46%	85.41%	19.175	0.1658	72.33%	119.5%	14.16%
JONES	2	121.1%	121.1%	13.691	0.1658	110.3%	109.8%	9.68%
KOSSUTH	1	123.7%	123.7%	.	.	123.7%	100.0%	0.00%
LEE	3	112.1%	115.4%	45.96	0.5154	88.65%	126.5%	29.73%
LINN	15	160.5%	99.68%	139.13	2.233	150.5%	106.7%	69.38%
Linn - Cedar Rapids	8	94.54%	96.45%	33.118	0.3131	95.87%	98.61%	25.60%
LOUISA	1	94.37%	94.37%	.	.	94.37%	100.0%	0.00%
MADISON	3	91.31%	95.37%	12.44	0.1136	91.54%	99.76%	7.55%
MAHASKA	1	82.06%	82.06%	.	.	82.06%	100.0%	0.00%
MARION	4	109.9%	110.1%	38.471	0.4227	79.22%	138.7%	33.25%
MILLS	2	128.2%	128.2%	25.682	0.3293	140.0%	91.60%	18.16%
MONTGOMERY	1	61.13%	61.13%	.	.	61.13%	100.0%	0.00%
MUSCATINE	5	77.55%	67.64%	24.474	0.1898	69.26%	112.0%	19.71%
OBRIEN	3	79.71%	71.05%	20.71	0.1651	75.37%	105.8%	13.80%
PAGE	1	141.8%	141.8%	.	.	141.8%	100.0%	0.00%
PALO ALTO	1	49.10%	49.10%	.	.	49.10%	100.0%	0.00%
PLYMOUTH	1	76.43%	76.43%	.	.	76.43%	100.0%	0.00%
POLK	33	92.17%	91.82%	22.97	0.2117	90.85%	101.5%	18.81%
POTTAWATTAMIE	4	107.4%	103.1%	14.694	0.1579	104.5%	102.9%	11.85%
POWESHIEK	5	100.1%	100.8%	7.5351	0.0754	105.0%	95.32%	4.51%
SCOTT	12	87.12%	88.93%	11.2	0.0976	86.25%	101.0%	9.55%
Scott - Davenport	23	97.57%	90.00%	34.501	0.3366	92.92%	105.0%	27.10%
SIoux	1	145.9%	145.9%	.	.	145.9%	100.0%	0.00%
STORY	7	84.30%	86.65%	21.982	0.1853	79.26%	106.4%	16.24%
Story - Ames	2	76.77%	76.77%	16.874	0.1295	73.32%	104.7%	11.93%
UNION	2	153.5%	153.5%	61.993	0.9514	102.7%	149.5%	43.84%
WAPELLO	2	214.9%	214.9%	76.821	1.6507	119.4%	180.0%	54.32%
WARREN	1	87.47%	87.47%	.	.	87.47%	100.0%	0.00%

## CLASSIFICATION=MultiReside Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WASHINGTON	1	81.11%	81.11%	.	.	81.11%	100.0%	0.00%
WAYNE	1	68.76%	68.76%	.	.	68.76%	100.0%	0.00%
WEBSTER	3	87.35%	93.05%	48.595	0.4245	46.72%	187.0%	30.21%
WINNEBAGO	4	93.09%	107.8%	42.055	0.3915	96.37%	96.60%	20.31%
WINNESHIEK	3	93.70%	86.91%	30.334	0.2842	83.16%	112.7%	21.33%
Woodbury - Sioux City	10	120.9%	116.8%	28.024	0.3387	110.5%	109.4%	21.76%
WRIGHT	1	124.2%	124.2%	.	.	124.2%	100.0%	0.00%

## 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	6	111.2%	101.7%	31.598	0.3513	105.7%	105.1%	22.40%
ADAMS	5	170.3%	167.7%	49.635	0.845	128.1%	133.0%	37.18%
ALLAMAKEE	13	97.53%	97.38%	31.379	0.306	85.45%	114.1%	24.36%
APPANOOSE	25	100.6%	91.52%	35.618	0.3584	96.18%	104.6%	26.57%
AUDUBON	2	66.51%	66.51%	90.79	0.6038	29.77%	223.4%	64.20%
BENTON	15	110.5%	97.53%	34.709	0.3836	99.97%	110.6%	24.64%
BLACK HAWK	76	18531%	106.9%	865.74	1604.3	114.1%	16244%	17250%
BOONE	14	121.0%	119.3%	40.749	0.4931	107.8%	112.3%	30.26%
BREMER	12	121.8%	99.69%	62.242	0.7583	102.2%	119.1%	44.43%
BUCHANAN	7	105.7%	94.76%	24.673	0.2607	98.21%	107.6%	17.87%
BUENA VISTA	18	93.36%	87.78%	29.698	0.2773	95.37%	97.90%	22.39%
BUTLER	5	169.2%	113.9%	57.311	0.9695	136.2%	124.2%	60.98%
CALHOUN	11	150.3%	145.1%	34.099	0.5125	126.0%	119.3%	26.82%
CARROLL	6	136.9%	125.8%	45.994	0.6297	123.4%	111.0%	30.81%
CASS	14	128.0%	111.0%	34.484	0.4415	116.5%	109.9%	28.16%
CEDAR	5	162.4%	125.5%	47.404	0.77	120.6%	134.6%	45.21%
CERRO GORDO	7	107.4%	101.4%	31.697	0.3406	99.45%	108.0%	19.41%
Cerro Gordo - Mason City	13	98.89%	96.07%	11.515	0.1139	98.74%	100.1%	7.80%
CHEROKEE	7	91.07%	99.68%	37.703	0.3433	81.77%	111.4%	22.88%
CHICKASAW	8	111.7%	99.55%	26.378	0.2948	108.2%	103.3%	21.08%
CLARKE	19	128.9%	120.7%	29.808	0.3841	122.1%	105.6%	23.15%
CLAY	3	338.9%	102.7%	125.64	4.2574	302.1%	112.2%	242.5%
CLAYTON	20	88.22%	95.15%	28.972	0.2556	85.97%	102.6%	18.24%
CLINTON	12	119.1%	114.2%	21.468	0.2557	111.5%	106.8%	18.03%
Clinton - City of Clinton	29	122.0%	103.0%	46.301	0.565	106.0%	115.1%	36.69%
CRAWFORD	8	102.3%	102.3%	33.087	0.3384	93.35%	109.6%	24.40%
DALLAS	51	121.5%	96.00%	98.317	1.1941	97.07%	125.1%	43.27%
DAVIS	2	96.69%	96.69%	42.531	0.4112	87.21%	110.9%	30.07%
DECATUR	13	134.5%	137.4%	45.208	0.6081	117.6%	114.4%	35.64%
DELAWARE	8	94.15%	87.93%	24.578	0.2314	96.75%	97.32%	21.45%
DES MOINES	69	100.9%	92.00%	63.864	0.6442	30.39%	331.9%	35.60%
DICKINSON	16	91.79%	91.97%	22.914	0.2103	90.61%	101.3%	18.41%
DUBUQUE	6	98.01%	101.2%	14.931	0.1463	99.90%	98.10%	10.24%

## CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Dubuque - City of Dubuque	21	5279%	104.6%	449.12	237.08	60.84%	8676%	4969%
EMMET	11	125.9%	101.5%	55.368	0.6971	107.5%	117.1%	39.18%
FAYETTE	22	88.74%	88.58%	26.961	0.2393	86.43%	102.7%	20.57%
FLOYD	3	155.7%	97.91%	84.455	1.315	98.75%	157.7%	82.80%
FRANKLIN	18	95.72%	78.49%	48.884	0.4679	86.44%	110.7%	40.73%
GREENE	14	72.58%	71.93%	36.023	0.2615	67.25%	107.9%	31.78%
GRUNDY	4	125.1%	124.1%	29.3	0.3665	110.6%	113.1%	24.74%
GUTHRIE	1	71.85%	71.85%	.	.	71.85%	100.0%	0.00%
HAMILTON	9	127.4%	135.7%	26.155	0.3333	122.0%	104.4%	20.37%
HANCOCK	14	127.3%	114.0%	42.61	0.5423	105.3%	120.8%	31.63%
HARDIN	12	99.95%	101.2%	55.744	0.5572	90.34%	110.6%	43.09%
HARRISON	14	145.3%	111.6%	62.242	0.9042	118.0%	123.1%	44.90%
HENRY	4	98.41%	96.95%	29.179	0.2871	88.64%	111.0%	24.23%
HOWARD	5	95.46%	93.33%	21.535	0.2056	93.66%	101.9%	17.15%
HUMBOLDT	11	100.3%	90.25%	40.864	0.4098	89.06%	112.6%	23.50%
IDA	7	115.0%	107.8%	33.087	0.3804	115.6%	99.42%	25.97%
IOWA	7	105.5%	94.04%	24.242	0.2557	93.54%	112.8%	21.10%
JACKSON	9	122.5%	102.5%	57.653	0.7062	88.56%	138.3%	38.19%
JASPER	73	134.0%	104.4%	61.266	0.8211	107.3%	125.0%	46.80%
JEFFERSON	3	92.14%	94.95%	7.2973	0.0672	90.94%	101.3%	4.40%
JOHNSON	12	101.1%	100.3%	12.78	0.1291	102.2%	98.89%	10.32%
Johnson - Iowa City	10	100.3%	102.8%	8.8389	0.0886	100.5%	99.76%	7.23%
JONES	10	93.21%	101.2%	30.473	0.284	85.42%	109.1%	21.43%
KEOKUK	19	135.0%	116.1%	30.719	0.4147	131.0%	103.0%	26.22%
KOSSUTH	14	96.38%	93.58%	25.226	0.2431	96.81%	99.55%	19.39%
LEE	41	99.72%	95.45%	32.33	0.3224	93.96%	106.1%	24.50%
LINN	21	97.11%	104.1%	36.171	0.3512	38.57%	251.8%	23.18%
Linn - Cedar Rapids	61	163.0%	100.0%	210.72	3.4357	104.2%	156.4%	77.53%
LOUISA	7	111.4%	96.04%	45.424	0.5062	95.42%	116.8%	39.59%
LUCAS	13	110.6%	123.5%	59.988	0.6637	95.57%	115.8%	44.72%
LYON	7	153.9%	141.1%	44.812	0.6895	114.1%	134.8%	37.24%
MADISON	7	84.74%	92.88%	22.013	0.1865	86.25%	98.26%	15.10%
MAHASKA	18	118.7%	112.9%	29.832	0.3541	101.2%	117.3%	21.79%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MARION	15	167.2%	128.1%	77.752	1.2999	119.8%	139.6%	62.31%
MARSHALL	87	110.7%	94.52%	86.965	0.9624	111.4%	99.38%	39.22%
MILLS	7	145.1%	135.5%	44.225	0.6418	138.8%	104.6%	34.57%
MITCHELL	13	88.28%	90.37%	15.857	0.14	89.24%	98.92%	11.66%
MONONA	6	60.95%	63.32%	70.344	0.4288	69.39%	87.84%	48.07%
MONROE	8	115.0%	118.1%	35.72	0.4108	107.3%	107.2%	25.48%
MONTGOMERY	14	119.8%	111.9%	32.533	0.3899	111.7%	107.3%	25.51%
MUSCATINE	27	96.68%	99.86%	13.285	0.1284	94.86%	101.9%	10.12%
OBRIEN	6	95.61%	97.86%	28.371	0.2712	92.64%	103.2%	22.07%
OSCEOLA	9	67.62%	68.53%	32.219	0.2179	72.25%	93.59%	26.48%
PAGE	10	84.60%	88.69%	50.688	0.4288	23.77%	355.9%	38.44%
PALO ALTO	9	109.7%	113.8%	37.783	0.4145	96.89%	113.2%	26.01%
PLYMOUTH	13	114.1%	104.9%	23.786	0.2713	106.4%	107.2%	18.43%
POCAHONTAS	6	84.89%	81.29%	20.687	0.1756	84.70%	100.2%	16.12%
POLK	325	108.5%	95.38%	65.695	0.7128	98.30%	110.4%	28.67%
POTTAWATTAMIE	81	112.7%	103.2%	37.853	0.4265	99.83%	112.9%	24.62%
POWESHIEK	11	103.4%	100.0%	27.387	0.2833	88.21%	117.3%	23.88%
RINGGOLD	5	84.98%	77.03%	22.271	0.1893	74.71%	113.8%	18.73%
SAC	18	115.7%	108.8%	56.499	0.6536	98.42%	117.5%	39.23%
SCOTT	17	106.5%	101.4%	16.334	0.1739	103.8%	102.6%	12.48%
Scott - Davenport	57	112.6%	103.3%	43.465	0.4892	98.35%	114.4%	32.70%
SHELBY	5	81.11%	106.6%	66.216	0.5371	78.74%	103.0%	35.69%
SIOUX	7	76.84%	81.67%	50.908	0.3912	85.83%	89.53%	33.55%
STORY	9	107.2%	91.53%	47.725	0.5116	89.40%	119.9%	31.23%
Story - Ames	3	101.5%	90.53%	20.537	0.2085	99.20%	102.3%	13.66%
TAMA	20	122.6%	111.0%	56.651	0.6946	103.4%	118.5%	34.03%
TAYLOR	5	124.7%	72.35%	67.093	0.8365	105.1%	118.7%	85.88%
UNION	10	137.6%	133.4%	38.36	0.5278	118.3%	116.3%	29.84%
VAN BUREN	7	173.7%	90.04%	133.31	2.3153	94.02%	184.7%	109.4%
WAPELLO	102	94.25%	90.66%	41.967	0.3955	91.72%	102.8%	30.33%
WARREN	20	97.45%	95.51%	12.437	0.1212	95.94%	101.6%	9.19%
WASHINGTON	9	84.73%	93.68%	40.699	0.3449	93.79%	90.35%	20.65%
WAYNE	11	119.4%	95.28%	40.579	0.4847	112.1%	106.6%	35.36%

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WEBSTER	69	118.2%	100.0%	53.193	0.6287	101.7%	116.2%	34.20%
WINNEBAGO	20	111.5%	111.2%	25.427	0.2835	100.4%	111.0%	19.72%
WINNESHIEK	3	65.97%	75.62%	37.649	0.2484	73.61%	89.63%	20.62%
WOODBURY	4	88.37%	88.45%	5.8573	0.0518	92.18%	95.87%	3.89%
Woodbury - Sioux City	86	97.63%	90.08%	34.382	0.3357	90.53%	107.8%	26.05%
WORTH	12	122.3%	100.2%	45.316	0.5542	111.3%	109.9%	31.27%
WRIGHT	23	101.6%	95.11%	32.246	0.3275	97.29%	104.4%	26.05%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	67	109.8%	100.2%	42.749	0.4694	95.37%	115.1%	26.94%
ADAMS	40	131.2%	125.3%	39.255	0.515	116.4%	112.7%	32.23%
ALLAMAKEE	171	97.84%	90.54%	35.252	0.3449	89.67%	109.1%	24.49%
APPANOOSE	137	97.49%	91.72%	36.707	0.3579	86.65%	112.5%	25.89%
AUDUBON	59	91.78%	84.60%	54.901	0.5039	74.70%	122.9%	31.35%
BENTON	365	105.4%	95.15%	38.131	0.4018	95.54%	110.3%	23.70%
BLACK HAWK	1615	102.2%	97.16%	27.355	0.2796	97.58%	104.8%	15.28%
BOONE	330	94.02%	91.72%	28.436	0.2673	90.95%	103.4%	18.43%
BREMER	330	101.8%	99.09%	20.638	0.2101	98.21%	103.7%	13.01%
BUCHANAN	242	98.20%	94.10%	30.175	0.2963	93.18%	105.4%	18.28%
BUENA VISTA	238	99.25%	96.88%	20.846	0.2069	98.07%	101.2%	14.23%
BUTLER	132	95.57%	91.02%	28.694	0.2742	89.78%	106.5%	20.25%
CALHOUN	104	99.63%	92.92%	33.598	0.3347	87.90%	113.3%	23.45%
CARROLL	280	102.6%	98.12%	31.929	0.3277	96.23%	106.7%	20.70%
CASS	162	102.6%	96.96%	31.661	0.3249	94.80%	108.3%	19.01%
CEDAR	199	101.5%	95.66%	32.981	0.3349	93.42%	108.7%	20.23%
CERRO GORDO	319	93.47%	93.81%	23.619	0.2208	90.91%	102.8%	13.27%
Cerro Gordo - Mason City	386	101.0%	97.67%	25.115	0.2537	96.29%	104.9%	13.17%
CHEROKEE	142	102.0%	99.34%	39.047	0.3982	96.97%	105.2%	23.92%
CHICKASAW	139	95.14%	90.77%	29.322	0.279	89.17%	106.7%	17.80%
CLARKE	83	99.30%	93.69%	35.783	0.3553	91.61%	108.4%	20.69%
CLAY	229	99.29%	95.08%	25.596	0.2541	97.07%	102.3%	16.90%
CLAYTON	198	103.7%	93.42%	46.211	0.4793	92.26%	112.4%	29.10%
CLINTON	217	101.6%	94.42%	31.229	0.3173	93.79%	108.3%	20.50%
Clinton - City of Clinton	291	116.0%	102.6%	46.185	0.5359	103.1%	112.5%	26.16%
CRAWFORD	156	101.6%	95.26%	30.283	0.3077	95.22%	106.7%	18.75%
DALLAS	1673	93.72%	92.79%	19.832	0.1859	92.84%	101.0%	9.71%
DAVIS	73	94.08%	95.03%	22.671	0.2133	91.42%	102.9%	15.48%
DECATUR	55	105.5%	94.34%	51.611	0.5444	89.63%	117.7%	36.90%
DELAWARE	177	94.04%	92.60%	22.709	0.2135	91.67%	102.6%	17.00%
DES MOINES	501	98.52%	94.45%	30.992	0.3053	94.32%	104.5%	19.14%
DICKINSON	465	98.72%	95.47%	29.832	0.2945	94.17%	104.8%	15.65%
DUBUQUE	466	96.31%	93.60%	22.743	0.219	93.19%	103.4%	11.99%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Dubuque - City of Dubuque	859	96.87%	93.69%	20.887	0.2023	93.90%	103.2%	12.53%
EMMET	91	105.6%	97.38%	39.574	0.4177	91.77%	115.0%	26.00%
FAYETTE	203	100.2%	92.00%	38.343	0.3843	86.59%	115.8%	24.32%
FLOYD	174	97.65%	92.86%	35.625	0.3479	90.26%	108.2%	20.51%
FRANKLIN	96	105.7%	94.80%	35.2	0.3719	96.39%	109.6%	21.70%
FREMONT	52	108.9%	91.14%	55.176	0.6007	90.50%	120.3%	34.92%
GREENE	107	96.32%	90.44%	32.383	0.3119	86.54%	111.3%	25.01%
GRUNDY	156	98.47%	96.06%	20.837	0.2052	94.59%	104.1%	13.79%
GUTHRIE	152	96.64%	88.77%	35.985	0.3477	89.94%	107.4%	25.24%
HAMILTON	187	102.1%	96.00%	34.037	0.3477	94.46%	108.1%	23.47%
HANCOCK	138	101.6%	96.23%	29.713	0.3019	93.51%	108.7%	19.93%
HARDIN	204	99.93%	95.12%	38.602	0.3857	89.40%	111.8%	23.11%
HARRISON	146	101.9%	95.93%	42.557	0.4337	90.89%	112.1%	26.07%
HENRY	208	96.03%	92.05%	31.696	0.3044	90.13%	106.6%	17.36%
HOWARD	96	97.70%	92.19%	34.174	0.3339	88.71%	110.1%	25.47%
HUMBOLDT	118	97.64%	91.62%	29.115	0.2843	90.63%	107.7%	20.84%
IDA	67	111.0%	106.2%	34.921	0.3878	103.4%	107.4%	26.26%
IOWA	172	99.46%	95.75%	28.693	0.2854	94.46%	105.3%	17.54%
JACKSON	209	103.1%	97.66%	36.567	0.3769	95.78%	107.6%	20.84%
JASPER	439	105.5%	95.55%	40.599	0.4285	95.24%	110.8%	23.53%
JEFFERSON	212	104.5%	100.0%	32.533	0.3399	99.36%	105.2%	18.81%
JOHNSON	1366	95.34%	94.56%	12.018	0.1146	94.75%	100.6%	7.84%
Johnson - Iowa City	999	94.20%	93.83%	11.168	0.1052	93.71%	100.5%	7.30%
JONES	192	105.0%	95.61%	40.824	0.4286	94.91%	110.6%	23.82%
KEOKUK	81	97.84%	91.61%	40.082	0.3922	87.51%	111.8%	29.55%
KOSSUTH	164	96.43%	91.69%	30.14	0.2906	89.13%	108.2%	20.26%
LEE	359	100.4%	93.95%	36.233	0.3638	94.00%	106.8%	20.65%
LINN	1402	98.36%	96.56%	16.872	0.1659	96.76%	101.7%	8.94%
Linn - Cedar Rapids	2360	101.0%	96.60%	26.101	0.2637	96.81%	104.4%	12.90%
LOUISA	104	105.1%	94.45%	45.95	0.483	92.59%	113.5%	26.20%
LUCAS	67	100.0%	92.72%	40.334	0.4035	91.13%	109.8%	28.92%
LYON	106	88.98%	85.79%	38.151	0.3395	82.45%	107.9%	22.41%
MADISON	211	97.84%	94.72%	27.397	0.2681	94.69%	103.3%	15.26%

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MAHASKA	249	101.5%	95.37%	26.951	0.2735	94.99%	106.8%	17.52%
MARION	479	104.6%	97.00%	51.195	0.5353	94.94%	110.1%	24.05%
MARSHALL	424	104.8%	97.40%	37.212	0.3901	95.05%	110.3%	22.31%
MILLS	227	107.0%	96.20%	42.02	0.4495	98.04%	109.1%	22.55%
MITCHELL	121	93.96%	93.89%	21.731	0.2042	90.99%	103.3%	15.97%
MONONA	119	124.9%	103.3%	47.232	0.5897	99.88%	125.0%	38.29%
MONROE	65	99.48%	91.72%	45.551	0.4532	89.78%	110.8%	27.93%
MONTGOMERY	96	115.0%	100.8%	39.581	0.4554	103.9%	110.8%	27.76%
MUSCATINE	543	100.7%	97.01%	23.706	0.2388	97.18%	103.7%	13.21%
OBRIEN	181	97.45%	95.21%	27.361	0.2666	90.77%	107.4%	17.72%
OSCEOLA	75	90.44%	89.53%	24.945	0.2256	88.05%	102.7%	17.41%
PAGE	159	100.5%	94.40%	36.786	0.3699	93.71%	107.3%	21.97%
PALO ALTO	119	107.2%	98.89%	43.261	0.4636	96.09%	111.5%	25.74%
PLYMOUTH	302	100.6%	96.46%	28.297	0.2846	95.61%	105.2%	18.49%
POCAHONTAS	70	100.1%	88.33%	37.217	0.3724	85.47%	117.1%	29.64%
POLK	8108	99.65%	94.74%	30.921	0.3081	94.90%	105.0%	13.88%
POTTAWATTAMIE	1191	106.1%	97.29%	39.9	0.4233	97.50%	108.8%	19.58%
POWESHIEK	241	98.10%	91.39%	40.169	0.394	88.55%	110.8%	21.60%
RINGGOLD	64	96.07%	91.47%	34.205	0.3286	88.09%	109.1%	23.70%
SAC	95	99.07%	92.40%	34.004	0.3369	87.49%	113.2%	25.94%
SCOTT	1217	94.63%	92.67%	24.18	0.2288	93.47%	101.2%	11.20%
Scott - Davenport	1369	100.9%	95.25%	34.19	0.3451	96.27%	104.9%	15.54%
SHELBY	140	111.1%	100.7%	40.576	0.4507	98.51%	112.8%	30.25%
SIOUX	459	94.30%	92.01%	25.752	0.2428	90.71%	104.0%	16.14%
STORY	392	93.43%	92.31%	16.473	0.1539	91.83%	101.7%	10.57%
Story - Ames	754	95.82%	93.67%	21.311	0.2042	90.30%	106.1%	10.27%
TAMA	161	106.2%	96.58%	42.841	0.455	94.01%	113.0%	24.69%
TAYLOR	60	102.9%	90.96%	52.177	0.5368	88.78%	115.9%	35.19%
UNION	115	112.8%	104.0%	47.904	0.5403	104.1%	108.3%	24.94%
VAN BUREN	48	101.1%	94.83%	53.227	0.538	89.81%	112.5%	25.93%
WAPELLO	409	107.8%	97.26%	47.266	0.5093	97.21%	110.8%	28.19%
WARREN	757	95.05%	93.05%	18.568	0.1765	93.58%	101.6%	11.24%
WASHINGTON	279	100.9%	94.64%	29.123	0.2938	95.11%	106.1%	16.14%

## CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WAYNE	55	101.8%	101.8%	26.866	0.2736	89.58%	113.7%	20.77%
WEBSTER	503	100.4%	89.72%	42.116	0.4227	88.85%	112.9%	26.16%
WINNEBAGO	114	99.14%	95.85%	34.006	0.3371	93.65%	105.9%	21.28%
WINNESHIEK	200	92.62%	90.54%	22.442	0.2079	91.25%	101.5%	14.54%
WOODBURY	177	101.5%	99.23%	29.822	0.3027	95.76%	106.0%	18.23%
Woodbury - Sioux City	1107	95.18%	91.88%	29.391	0.2797	97.22%	97.90%	16.87%
WORTH	70	103.8%	96.50%	29.134	0.3024	96.75%	107.3%	19.45%
WRIGHT	132	107.2%	100.5%	32.52	0.3485	97.03%	110.4%	19.08%