

Summary of  
**Real Estate  
Assessment  
2008**

**Sales Ratio Study**

compiled by State of Iowa

Hoover State Office Building

Des Moines, IA 50319

**Summary of Real Estate Assessment 2008  
Sales Ratio Study  
Compiled by State of Iowa**

FOREWARD

This assessment/sales ratio study for 2008 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, 2008, 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 RATIO:** The ratio produced by dividing the total assessed value of all sales in a group by the total consideration of those sales.
- COEFFICIENT OF VARIATION (VARIANCE):** Technically defined as the standard deviation divided by the mean, times 100; a high Coefficient of Variance (COV) suggests greater variety in individual ratios. The closer the COV is to 0, the more stable the sales group (provided there are a sufficient number of sales). Whatever the COV percentage is, given a normal distribution, it represents the range within predictability where 68% of the sales lie. For example, if the mean is .80 and the COV is 25.0, then 68% of the ratios will lie between .60 and 1.00 (.80 - [.25 x .80]) The COV can be a good measure of uniformity.
- REGRESSION INDEX:** The regression index, which is obtained by dividing the mean ratio by the weighted ratio, is an indicator of the degree to which high value properties are over-assessed or under- assessed in relation to low value properties, provided a sufficient number of sales exist. An index of 100.00 indicates no difference in the assessments of high value properties in comparison to those for low value properties. An index greater than 100 indicates that high value properties are under-assessed in relation to low value properties. Conversely, an index of less than 100 indicates that high value properties are over-assessed in relation to low value properties. In general, the regression index should fall between 90 and 110. An index of less than 90 and more than 110 would indicate a high degree of progressivity or regressivity in the assessment pattern.

## 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.

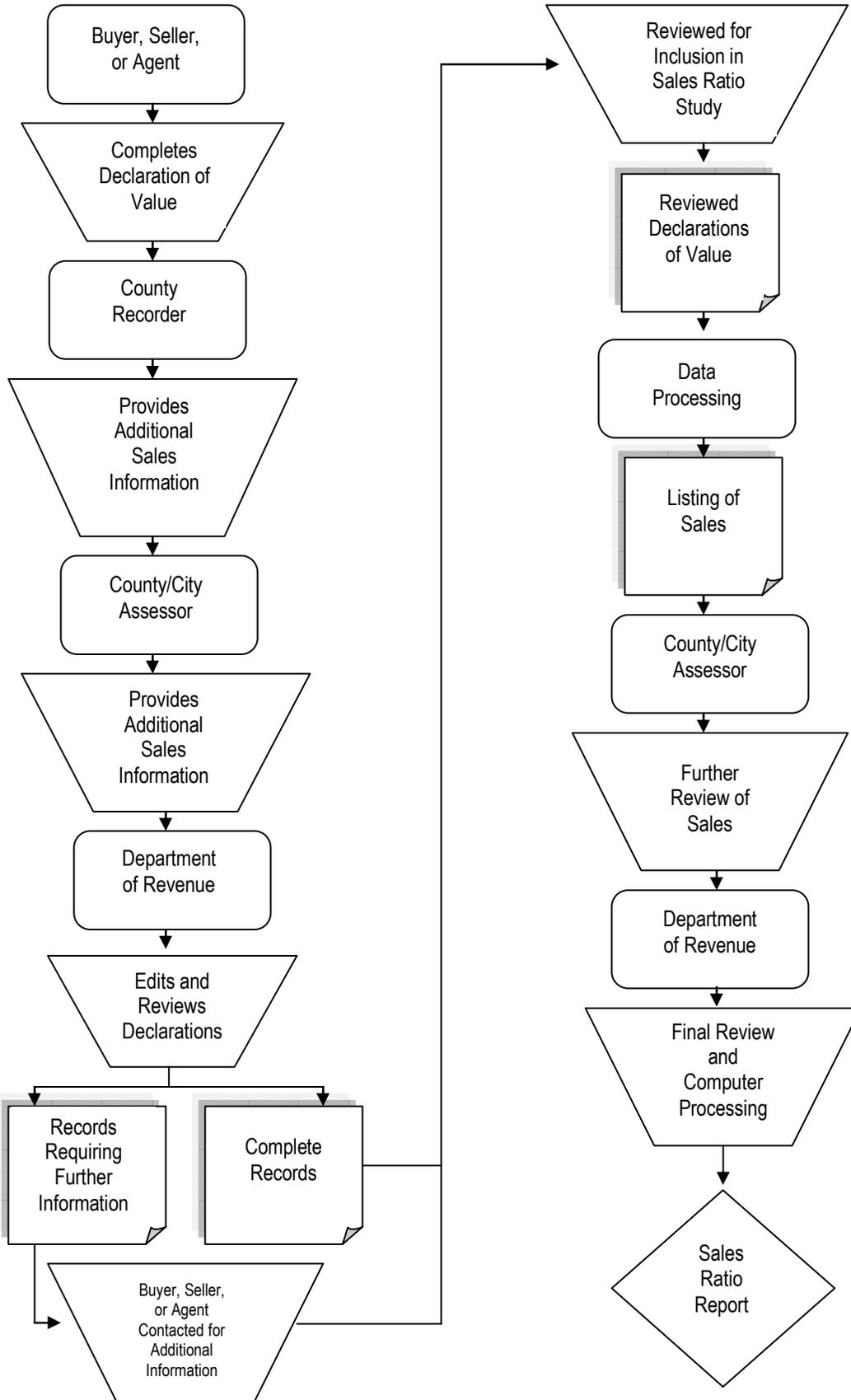
Declarations of value are then forwarded to the appropriate city or county assessor completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an "arms-length"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



**State Average Sales Weighted Real Estate Assessed Value/Sale Price Ratios**

**The Assessments and Sales for the Year 2008 are as reported to the Iowa Department of Revenue  
This Annual Summary is prepared in accordance with Section 421.17-(6), Code of Iowa.**

**The Average Sales Weighted Ratios are calculated by combining the real estate deed and contract sale prices and finding the percentage of their combined assessed values. \*Commercial Sales include sales for the period 7/1/2007 to 12/31/2008.\***

Categories	Sale Prices	Assessed Values	Weighted Sales Ratio
Rural Farm Land and Building	\$1,429,802,894	\$318,643,471	22.3%
Urban Farm Land and Building	\$48,595,123	\$5,173,096	10.6%
Rural Commercial	\$51,333,152	\$44,470,247	86.6%
Urban Commercial	\$1,199,566,619	\$1,074,128,578	89.5%
Rural Suburban Residential	\$564,075,425	\$524,232,139	92.9%
Urban Residential	\$3,910,414,448	\$3,808,877,257	97.4%
Urban and Rural Combined	\$7,203,787,661	\$5,775,524,788	80.2%
Rural Combined	\$2,045,211,471	\$887,345,857	43.4%
Urban Combined	\$5,158,576,190	\$4,888,178,931	94.8%

**2008 Real Estate Assessment/Sales Ratio Study**

**Urban and Rural - Deed and Contract**

**Normal Sales Only**

**(Commercial Sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

	Commercial				Farm Land and Buildings				Residential			
	Contract		Deed		Contract		Deed		Contract		Deed	
	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban
<b>ADAIR</b>	.	273.7%	.	102.8%	20.7%	.	27.7%	21.3%	.	89.9%	78.6%	102.9%
<b>ADAMS</b>	.	183.5%	78.6%	94.8%	22.2%	.	22.1%	.	.	111.4%	80.6%	114.9%
<b>ALLAMAKEE</b>	.	95.3%	162.2%	99.4%	21.9%	.	18.9%	.	.	91.8%	91.0%	95.5%
<b>APPANOOSE</b>	.	99.7%	91.5%	98.9%	21.2%	.	21.7%	19.5%	98.4%	124.4%	90.3%	100.0%
<b>AUDUBON</b>	.	.	29.2%	98.4%	10.7%	.	17.7%	.	76.8%	105.0%	66.4%	93.5%
<b>BENTON</b>	.	62.8%	91.1%	86.9%	24.3%	.	19.5%	4.7%	95.5%	95.1%	98.0%	98.9%
<b>BLACK HAWK</b>	288.4%	97.9%	55.8%	94.0%	15.1%	153.8%	16.8%	16.7%	.	93.0%	90.9%	98.8%
<b>BOONE</b>	.	74.4%	64.3%	93.9%	19.5%	.	18.0%	5.2%	89.4%	97.7%	95.4%	97.7%
<b>BREMER</b>	138.3%	68.3%	.	99.0%	16.6%	.	16.4%	4.2%	.	103.9%	100.0%	98.5%
<b>BUCHANAN</b>	.	61.4%	133.3%	98.5%	18.9%	.	17.1%	9.2%	92.5%	119.2%	96.5%	100.0%
<b>BUENA VISTA</b>	.	98.0%	74.8%	91.5%	41.9%	.	17.1%	0.8%	107.3%	105.5%	92.4%	96.1%
<b>BUTLER</b>	.	62.6%	.	96.0%	16.5%	.	16.1%	7.4%	.	95.7%	96.4%	93.1%
<b>CALHOUN</b>	.	.	77.6%	99.2%	13.7%	.	18.0%	16.3%	145.2%	139.8%	84.6%	97.2%
<b>CARROLL</b>	79.8%	78.2%	20.5%	95.6%	24.0%	8.0%	14.7%	9.0%	135.9%	102.6%	103.4%	96.4%
<b>CASS</b>	89.1%	134.2%	70.2%	98.7%	22.4%	.	18.9%	.	72.3%	94.8%	86.0%	101.3%
<b>CEDAR</b>	79.9%	71.7%	118.9%	97.3%	20.0%	.	18.1%	.	103.4%	106.1%	97.7%	100.0%
<b>CERRO GORDO</b>	.	84.7%	103.3%	98.0%	8.2%	32.0%	19.5%	.	74.4%	119.6%	86.6%	96.7%
<b>CERRO GORDO - Mason City</b>	.	82.1%	.	96.2%	.	.	.	3.8%	.	90.5%	.	96.9%
<b>CHEROKEE</b>	.	91.3%	74.1%	78.3%	26.7%	.	17.2%	.	67.0%	81.9%	82.6%	97.6%
<b>CHICKASAW</b>	.	72.7%	105.3%	96.5%	25.5%	.	21.7%	.	.	96.4%	81.2%	95.0%
<b>CLARKE</b>	.	53.2%	.	100.0%	15.4%	.	15.6%	16.6%	108.3%	89.4%	100.5%	99.5%

(Continued)

**2008 Real Estate Assessment/Sales Ratio Study**

**Urban and Rural - Deed and Contract**

**Normal Sales Only**

**(Commercial Sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

	Commercial				Farm Land and Buildings				Residential			
	Contract		Deed		Contract		Deed		Contract		Deed	
	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban
CLAY	.	105.0%	.	100.5%	40.8%	.	20.8%	0.9%	.	98.7%	89.6%	99.8%
CLAYTON	162.9%	55.4%	.	102.9%	25.7%	.	22.1%	.	51.8%	87.3%	93.8%	95.0%
CLINTON	.	104.1%	102.4%	93.3%	13.1%	.	22.6%	24.8%	91.5%	104.1%	96.0%	95.8%
CLINTON - City of Clinton	.	90.8%	.	97.7%	.	17.3%	.	40.2%	.	99.3%	.	95.7%
CRAWFORD	.	105.1%	.	86.5%	14.1%	.	17.1%	19.1%	227.6%	94.6%	88.5%	92.6%
DALLAS	95.9%	72.8%	.	93.6%	14.9%	0.7%	13.2%	1.4%	100.3%	103.3%	87.5%	99.9%
DAVIS	62.6%	100.4%	92.8%	104.0%	28.5%	.	17.9%	.	.	95.0%	94.9%	97.9%
DECATUR	.	76.2%	81.2%	93.0%	15.2%	.	13.2%	.	.	85.4%	87.6%	83.1%
DELAWARE	.	71.4%	448.6%	92.5%	22.9%	.	14.6%	6.2%	100.0%	120.7%	90.8%	96.1%
DES MOINES	.	98.9%	.	99.1%	.	.	8.9%	12.0%	188.1%	100.2%	97.7%	96.6%
DICKINSON	.	122.5%	.	94.3%	19.6%	.	17.9%	.	78.5%	98.8%	96.5%	95.6%
DUBUQUE	67.0%	88.4%	98.0%	92.2%	17.7%	.	17.4%	39.4%	97.7%	92.9%	94.4%	96.9%
DUBUQUE - City of Dubuque	.	76.6%	.	89.0%	.	.	.	0.4%	.	91.8%	.	97.4%
EMMET	.	67.9%	113.2%	92.1%	61.4%	.	16.8%	.	93.3%	104.8%	77.5%	89.5%
FAYETTE	.	87.6%	34.1%	103.9%	23.6%	18.6%	21.8%	19.5%	81.3%	110.4%	82.1%	98.4%
FLOYD	.	76.4%	100.0%	93.8%	29.4%	.	18.3%	.	.	102.5%	89.8%	94.0%
FRANKLIN	.	100.9%	116.1%	94.0%	.	.	17.9%	21.3%	87.9%	87.0%	80.6%	97.8%
FREMONT	.	79.4%	35.8%	97.2%	48.3%	.	20.2%	17.3%	101.9%	74.6%	91.4%	96.1%
GREENE	.	119.0%	.	96.9%	.	.	17.3%	.	.	101.2%	81.7%	99.5%
GRUNDY	.	.	88.2%	84.5%	63.9%	.	19.6%	.	.	99.3%	91.0%	94.1%
GUTHRIE	.	55.5%	109.6%	85.6%	23.9%	.	17.3%	.	132.0%	92.9%	86.6%	96.1%

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**2008 Real Estate Assessment/Sales Ratio Study**

**Urban and Rural - Deed and Contract**

**Normal Sales Only**

**(Commercial Sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

	Commercial				Farm Land and Buildings				Residential			
	Contract		Deed		Contract		Deed		Contract		Deed	
	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban
<b>HAMILTON</b>	121.8%	81.5%	.	111.0%	14.0%	.	17.1%	82.1%	170.9%	98.0%	106.6%	105.0%
<b>HANCOCK</b>	.	88.0%	94.0%	92.9%	18.4%	.	18.6%	.	.	115.6%	100.5%	100.7%
<b>HARDIN</b>	271.2%	101.6%	275.6%	99.4%	17.4%	.	19.0%	68.9%	.	102.3%	83.3%	97.2%
<b>HARRISON</b>	.	97.1%	37.9%	93.7%	11.7%	.	13.3%	19.9%	66.2%	92.4%	83.3%	100.3%
<b>HENRY</b>	103.4%	125.7%	97.1%	99.0%	17.8%	.	20.5%	9.8%	.	111.9%	91.8%	93.8%
<b>HOWARD</b>	.	.	39.3%	93.9%	21.9%	.	18.5%	.	.	80.2%	76.9%	95.0%
<b>HUMBOLDT</b>	.	100.7%	.	90.6%	26.3%	1.6%	16.7%	2.0%	.	112.1%	86.8%	90.7%
<b>IDA</b>	.	24.6%	157.4%	82.9%	.	.	20.3%	.	.	92.2%	107.7%	95.1%
<b>IOWA</b>	113.0%	121.6%	165.1%	104.4%	25.0%	.	18.3%	0.6%	101.2%	100.1%	94.0%	101.1%
<b>JACKSON</b>	.	96.7%	.	102.7%	20.9%	.	19.6%	19.4%	126.0%	102.6%	82.1%	99.2%
<b>JASPER</b>	.	91.5%	59.4%	94.3%	19.9%	.	20.1%	39.8%	119.2%	97.3%	90.9%	94.4%
<b>JEFFERSON</b>	.	68.5%	.	100.0%	17.7%	.	18.0%	.	116.8%	97.1%	96.5%	92.0%
<b>JOHNSON</b>	.	94.8%	75.3%	92.1%	.	.	14.9%	0.5%	90.7%	105.9%	90.9%	97.5%
<b>JOHNSON - Iowa City</b>	.	97.3%	.	96.7%	.	.	.	.	.	96.1%	.	95.9%
<b>JONES</b>	72.5%	44.2%	.	93.9%	32.0%	.	19.6%	.	102.3%	92.4%	91.3%	96.8%
<b>KEOKUK</b>	.	103.0%	88.9%	91.2%	19.8%	16.7%	20.2%	42.5%	144.9%	110.6%	106.0%	102.3%
<b>KOSSUTH</b>	157.4%	99.3%	76.8%	95.6%	21.1%	.	18.9%	1.9%	92.1%	78.2%	84.0%	91.1%
<b>LEE</b>	.	100.7%	98.7%	123.3%	29.4%	36.5%	17.3%	.	101.5%	97.7%	87.8%	89.3%
<b>LINN</b>	.	95.0%	74.1%	82.4%	36.9%	7.9%	18.5%	11.4%	103.1%	103.3%	89.3%	95.7%
<b>LINN - Cedar Rapids</b>	.	85.8%	.	96.2%	.	.	.	45.4%	.	97.5%	.	96.9%
<b>LOUISA</b>	.	61.0%	.	99.6%	30.9%	.	18.9%	16.7%	94.4%	96.6%	94.0%	95.6%

(Continued)

Urban and Rural - Deed and Contract

Normal Sales Only

(Commercial Sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)

	Commercial				Farm Land and Buildings				Residential			
	Contract		Deed		Contract		Deed		Contract		Deed	
	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban
LUCAS	.	82.8%	49.1%	101.4%	71.6%	0.6%	14.8%	.	143.0%	121.6%	103.1%	102.5%
LYON	.	91.3%	.	80.2%	17.8%	.	15.1%	.	.	71.8%	66.7%	92.9%
MADISON	.	.	.	103.1%	20.3%	.	15.2%	13.9%	108.4%	110.0%	99.4%	97.6%
MAHASKA	.	77.9%	92.9%	99.8%	30.0%	.	19.6%	6.6%	93.8%	100.3%	93.2%	96.2%
MARION	.	75.5%	98.3%	94.8%	21.7%	.	21.0%	.	116.6%	105.3%	97.2%	101.0%
MARSHALL	.	78.5%	74.6%	97.7%	19.6%	.	19.4%	49.5%	97.9%	97.9%	96.2%	97.0%
MILLS	.	102.1%	100.0%	94.2%	3.5%	.	16.5%	0.1%	90.3%	86.9%	101.8%	96.6%
MITCHELL	.	98.3%	102.1%	94.3%	33.7%	.	27.3%	.	88.4%	79.2%	70.3%	92.9%
MONONA	50.6%	97.9%	.	95.5%	37.0%	.	18.5%	.	174.9%	116.2%	91.3%	96.1%
MONROE	.	78.0%	.	99.0%	13.9%	.	13.2%	.	.	115.6%	87.6%	90.4%
MONTGOMERY	.	105.6%	.	100.7%	21.8%	.	20.6%	.	107.1%	98.0%	76.3%	101.0%
MUSCATINE	.	99.2%	90.6%	96.4%	28.6%	.	24.7%	.	144.3%	94.9%	97.4%	95.1%
OBRIEN	82.3%	61.8%	61.6%	96.5%	20.4%	.	13.6%	.	.	86.8%	71.4%	91.0%
OSCEOLA	49.4%	108.1%	146.5%	91.2%	39.2%	.	14.7%	.	.	82.5%	79.8%	93.9%
PAGE	.	97.7%	.	99.6%	37.0%	.	19.1%	.	.	100.7%	104.7%	102.7%
PALO ALTO	.	46.1%	35.2%	89.1%	17.3%	.	16.8%	18.0%	75.9%	81.1%	84.3%	95.4%
PLYMOUTH	.	121.5%	.	99.8%	14.5%	.	13.7%	3.6%	60.5%	95.7%	89.4%	103.0%
POCAHONTAS	.	.	71.4%	93.9%	22.3%	.	18.7%	.	.	96.2%	100.0%	93.7%
POLK	79.1%	94.2%	104.9%	95.2%	9.4%	0.0%	12.4%	.	92.5%	94.1%	97.0%	98.1%
POTTAWATTAMIE	.	68.5%	76.0%	82.4%	14.9%	.	16.8%	1.5%	157.3%	107.6%	102.9%	103.1%
POWESHIEK	.	76.1%	58.0%	92.3%	19.6%	.	18.7%	11.2%	77.6%	115.7%	84.7%	99.3%

(Continued)

Urban and Rural - Deed and Contract

Normal Sales Only

(Commercial Sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)

	Commercial				Farm Land and Buildings				Residential			
	Contract		Deed		Contract		Deed		Contract		Deed	
	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban
RINGGOLD	.	.	.	92.6%	15.3%	.	16.5%	47.1%	.	96.8%	76.1%	97.8%
SAC	.	60.5%	121.6%	95.6%	24.7%	.	16.2%	.	72.6%	125.5%	85.9%	100.9%
SCOTT	109.0%	112.6%	81.2%	96.1%	25.3%	.	17.5%	5.7%	103.4%	96.1%	97.3%	95.6%
SCOTT - Davenport	.	102.6%	.	96.5%	.	19.0%	.	.	.	95.8%	.	95.4%
SHELBY	83.6%	69.2%	69.0%	100.0%	20.9%	.	16.9%	.	.	103.8%	98.5%	99.2%
SIOUX	102.8%	79.0%	.	99.6%	17.4%	8.0%	11.2%	8.9%	51.6%	107.3%	65.4%	92.1%
STORY	104.8%	75.8%	100.0%	91.5%	13.4%	.	14.3%	.	115.9%	100.0%	93.0%	96.1%
STORY - Ames	.	98.8%	.	100.0%	.	.	.	14.0%	.	103.1%	.	96.4%
TAMA	.	102.2%	123.2%	108.3%	19.5%	.	19.1%	33.4%	73.8%	93.6%	75.4%	98.9%
TAYLOR	.	331.7%	.	97.4%	18.5%	.	22.9%	.	189.3%	98.8%	73.0%	85.1%
UNION	46.2%	75.8%	.	96.2%	30.3%	.	21.3%	.	.	94.8%	99.1%	97.4%
VAN BUREN	.	114.0%	65.3%	100.8%	19.2%	.	16.7%	.	.	107.0%	75.5%	89.3%
WAPELLO	.	71.3%	50.8%	96.5%	92.9%	.	25.0%	.	83.9%	92.9%	94.0%	95.5%
WARREN	.	93.5%	.	98.9%	13.5%	.	14.3%	0.5%	98.1%	103.5%	96.3%	100.3%
WASHINGTON	.	100.3%	.	96.9%	16.5%	80.9%	14.1%	1.1%	95.9%	87.4%	91.5%	96.1%
WAYNE	.	79.3%	.	94.1%	31.2%	.	17.7%	.	.	115.9%	94.1%	87.2%
WEBSTER	.	78.7%	145.0%	97.2%	13.7%	.	17.8%	17.8%	156.3%	102.9%	90.3%	96.4%
WINNEBAGO	.	63.7%	60.9%	102.8%	20.9%	.	19.2%	15.7%	.	107.5%	103.7%	108.0%
WINNESHIEK	.	81.7%	62.4%	92.3%	23.7%	.	19.9%	.	44.7%	87.7%	94.4%	93.3%
WOODBURY	.	130.9%	80.2%	94.9%	18.5%	.	20.5%	.	99.6%	101.2%	96.7%	96.1%
WOODBURY - Sioux City	.	98.3%	.	101.0%	.	.	.	54.8%	.	89.7%	.	93.4%

(Continued)

Urban and Rural - Deed and Contract

Normal Sales Only

(Commercial Sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)

	Commercial				Farm Land and Buildings				Residential			
	Contract		Deed		Contract		Deed		Contract		Deed	
	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban
<b>WORTH</b>	131.3%	86.1%	100.0%	87.3%	27.3%	.	25.0%	.	80.1%	94.5%	83.8%	106.4%
<b>WRIGHT</b>	.	112.8%	.	99.8%	15.0%	.	17.5%	14.6%	268.7%	101.8%	82.4%	98.7%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=ADAIR

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Rural		5	\$942,500	\$765,708	84.50%	78.65%	81.24%	17.05	104.0%
Residential	Deed	Other Urban		12	\$409,680	\$514,223	131.2%	112.6%	125.5%	42.65	104.6%
Residential	Deed	Urban		17	\$1,219,300	\$1,120,420	100.1%	102.9%	91.89%	27.37	109.0%
Residential	Deed	Greenfield		20	\$1,384,600	\$1,408,494	108.9%	102.2%	101.7%	35.33	107.1%
Residential	Contract	Greenfield		2	\$89,000	\$72,897	81.61%	81.61%	81.91%	15.3	99.64%
Residential	Contract	Urban		4	\$262,502	\$246,735	87.33%	90.50%	93.99%	19.9	92.91%
Residential	Contract	Other Urban		1	\$18,000	\$13,687	76.04%	76.04%	76.04%	.	100.0%
Residential	Deed	Total Suburban Residential		5	\$942,500	\$765,708	84.50%	78.65%	81.24%	17.05	104.0%
Residential	Contract	Total Urban Residential Sales		7	\$369,502	\$333,319	84.08%	89.89%	90.21%	16.69	93.21%
Residential	Deed	Total Urban Residential Sales		49	\$3,013,580	\$3,043,137	111.3%	102.9%	101.0%	37.04	110.2%
Commercial	Deed	Urban		2	\$380,000	\$366,414	73.06%	73.06%	96.42%	78.13	75.77%
Commercial	Contract	Other Urban		1	\$50,000	\$136,854	273.7%	273.7%	273.7%	.	100.0%
Commercial	Deed	Greenfield		2	\$54,500	\$52,198	91.93%	91.93%	95.78%	18.42	95.99%
Commercial	Deed	Other Urban		12	\$2,333,100	\$2,391,298	110.8%	107.2%	102.5%	22.11	108.1%
Commercial	Deed	Total Urban Commercial Sales		16	\$2,767,600	\$2,809,910	103.7%	102.8%	101.5%	28.28	102.1%
Commercial	Contract	Total Urban Commercial Sales		1	\$50,000	\$136,854	273.7%	273.7%	273.7%	.	100.0%
Commercial	Deed	Total Commercial Sales		16	\$2,767,600	\$2,809,910	103.7%	102.8%	101.5%	28.28	102.1%
Commercial	Contract	Total Commercial Sales		1	\$50,000	\$136,854	273.7%	273.7%	273.7%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=ADAIR**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Agricultural	Contract	Total Agricultural Sales		4	\$1,445,150	\$309,079	25.76%	20.72%	21.39%	55.53	120.4%
Agricultural	Deed	Total Agricultural Sales		34	\$9,487,039	\$2,480,826	32.57%	27.68%	26.15%	61.07	124.6%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$555,150	\$168,324	35.14%	35.14%	30.32%	45.76	115.9%
	Deed	Total Rural Agricultural Sales	Improved Farm	16	\$4,648,826	\$1,539,771	43.79%	43.13%	33.12%	47.78	132.2%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$890,000	\$140,755	16.38%	16.38%	15.82%	11.14	103.6%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	18	\$4,838,213	\$941,055	22.59%	20.10%	19.45%	55.59	116.2%

**Jurisdiction=ADAMS**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Urban Residential Sales		26	\$1,122,300	\$1,245,157	122.4%	114.9%	110.9%	45.41	110.3%
Residential	Contract	Total Urban Residential Sales		7	\$232,500	\$261,046	133.9%	111.4%	112.3%	48.98	119.3%
Residential	Deed	Other Urban		3	\$93,000	\$58,855	72.00%	71.83%	63.28%	27.56	113.8%
Residential	Contract	Corning		5	\$200,500	\$210,989	116.0%	111.4%	105.2%	27.96	110.2%
Residential	Contract	Other Urban		2	\$32,000	\$50,057	178.8%	178.8%	156.4%	70.69	114.3%
Residential	Deed	Corning		23	\$1,029,300	\$1,186,302	128.9%	115.9%	115.3%	43.06	111.9%
Residential	Deed	Rural		7	\$511,000	\$392,295	80.81%	80.62%	76.77%	21.21	105.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=ADAMS

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		7	\$511,000	\$392,295	80.81%	80.62%	76.77%	21.21	105.3%
Commercial	Deed	Total Commercial Sales		15	\$1,877,100	\$1,194,509	91.64%	94.83%	63.64%	31.21	144.0%
Commercial	Contract	Total Commercial Sales		1	\$27,000	\$49,538	183.5%	183.5%	183.5%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		13	\$869,100	\$727,398	93.65%	94.83%	83.70%	28.95	111.9%
Commercial	Contract	Total Urban Commercial Sales		1	\$27,000	\$49,538	183.5%	183.5%	183.5%	.	100.0%
Commercial	Deed	Corning		1	\$75,000	\$58,927	78.57%	78.57%	78.57%	.	100.0%
Commercial	Contract	Corning		1	\$27,000	\$49,538	183.5%	183.5%	183.5%	.	100.0%
Commercial	Deed	Other Urban		12	\$794,100	\$668,471	94.90%	95.08%	84.18%	29.41	112.7%
Commercial	Deed	Rural		2	\$1,008,000	\$467,111	78.60%	78.60%	46.34%	60.19	169.6%
Agricultural	Contract	Total Agricultural Sales		3	\$622,000	\$115,294	20.50%	22.21%	18.54%	26.11	110.6%
Agricultural	Deed	Total Agricultural Sales		35	\$8,475,843	\$2,151,594	33.77%	22.06%	25.39%	147	133.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	17	\$4,370,225	\$1,377,230	49.71%	29.71%	31.51%	137.3	157.7%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$622,000	\$115,294	20.50%	22.21%	18.54%	26.11	110.6%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	18	\$4,105,618	\$774,364	18.71%	17.90%	18.86%	35	99.17%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=ALLAMAKEE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		7	\$549,500	\$509,870	94.85%	91.84%	92.79%	43.29	102.2%
Residential	Deed	Total Urban Residential Sales		88	\$8,638,299	\$8,110,740	96.87%	95.50%	93.89%	25.44	103.2%
Residential	Deed	Total Suburban Residential		26	\$3,620,800	\$3,288,310	94.35%	91.01%	90.82%	18.75	103.9%
Residential	Deed	Urban		33	\$3,875,000	\$3,825,620	95.74%	95.31%	98.73%	26.2	96.98%
Residential	Contract	Urban		3	\$220,000	\$288,810	129.3%	128.5%	131.3%	29.18	98.51%
Residential	Deed	Rural		26	\$3,620,800	\$3,288,310	94.35%	91.01%	90.82%	18.75	103.9%
Residential	Deed	Other Urban		10	\$845,500	\$692,520	96.60%	89.84%	81.91%	32.41	117.9%
Residential	Contract	Waukon		4	\$329,500	\$221,060	69.00%	67.78%	67.09%	26.83	102.8%
Residential	Deed	Waukon		45	\$3,917,799	\$3,592,600	97.76%	98.59%	91.70%	23.8	106.6%
Commercial	Deed	Other Urban		15	\$1,681,000	\$1,747,908	104.6%	104.7%	104.0%	15.63	100.6%
Commercial	Contract	Other Urban		1	\$165,000	\$151,740	91.96%	91.96%	91.96%	.	100.0%
Commercial	Deed	Urban		8	\$583,000	\$427,928	80.41%	71.82%	73.40%	37.58	109.6%
Commercial	Contract	Urban		1	\$280,490	\$267,370	95.32%	95.32%	95.32%	.	100.0%
Commercial	Deed	Rural		2	\$113,000	\$208,094	162.2%	162.2%	184.2%	50.41	88.06%
Commercial	Deed	Waukon		10	\$1,109,000	\$987,928	98.65%	89.70%	89.08%	35.14	110.7%
Commercial	Contract	Total Commercial Sales		2	\$445,490	\$419,110	93.64%	93.64%	94.08%	2.536	99.54%
Commercial	Deed	Total Commercial Sales		35	\$3,486,000	\$3,371,857	100.7%	102.9%	96.73%	33.54	104.1%
Commercial	Contract	Total Urban Commercial Sales		2	\$445,490	\$419,110	93.64%	93.64%	94.08%	2.536	99.54%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=ALLAMAKEE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Deed	Total Urban Commercial Sales		33	\$3,373,000	\$3,163,763	96.93%	100.9%	93.80%	28.28	103.3%
Agricultural	Contract	Total Agricultural Sales		13	\$3,523,142	\$849,760	26.64%	21.91%	24.12%	48.55	110.5%
Agricultural	Deed	Total Agricultural Sales		31	\$6,774,925	\$1,613,230	23.07%	18.92%	23.81%	76.66	96.90%
	Deed	Total Rural Agricultural Sales	Improved Farm	14	\$3,447,450	\$1,111,460	35.70%	34.35%	32.24%	51.61	110.7%
	Contract	Total Rural Agricultural Sales	Improved Farm	4	\$879,680	\$341,730	37.17%	40.60%	38.85%	48.33	95.68%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	9	\$2,643,462	\$508,030	21.96%	20.28%	19.22%	32.14	114.3%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	17	\$3,327,475	\$501,770	12.67%	9.42%	15.08%	59.25	84.05%

**Jurisdiction=APPANOOSE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		18	\$860,761	\$935,090	117.8%	107.0%	108.6%	34.11	108.5%
Residential	Contract	Urban		2	\$62,500	\$51,540	83.73%	83.73%	82.46%	6.221	101.5%
Residential	Contract	Rural		1	\$110,000	\$108,190	98.35%	98.35%	98.35%	.	100.0%
Residential	Deed	Other Urban		8	\$373,110	\$267,110	73.03%	85.52%	71.59%	44.42	102.0%
Residential	Contract	Other Urban		5	\$115,500	\$124,240	109.9%	94.37%	107.6%	32.4	102.1%
Residential	Deed	Rural		19	\$1,827,034	\$1,653,080	91.61%	90.34%	90.48%	19.38	101.2%
Residential	Deed	Centerville		53	\$2,892,395	\$2,798,310	110.0%	100.1%	96.75%	44.74	113.7%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=APPANOOSE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Centerville		9	\$193,000	\$255,380	135.5%	141.1%	132.3%	25.44	102.4%
Residential	Deed	Total Urban Residential Sales		79	\$4,126,266	\$4,000,510	108.1%	100.0%	96.95%	43.53	111.5%
Residential	Contract	Total Urban Residential Sales		16	\$371,000	\$431,160	121.0%	124.4%	116.2%	30.09	104.1%
Residential	Contract	Total Suburban Residential		1	\$110,000	\$108,190	98.35%	98.35%	98.35%	.	100.0%
Residential	Deed	Total Suburban Residential		19	\$1,827,034	\$1,653,080	91.61%	90.34%	90.48%	19.38	101.2%
Commercial	Deed	Centerville		10	\$2,452,847	\$1,994,104	86.32%	88.11%	81.30%	30.31	106.2%
Commercial	Deed	Urban		2	\$30,500	\$37,680	123.0%	123.0%	123.5%	12.8	99.56%
Commercial	Deed	Rural		2	\$375,000	\$321,810	91.52%	91.52%	85.82%	44.04	106.6%
Commercial	Deed	Other Urban		12	\$3,480,400	\$1,856,370	95.76%	100.7%	53.34%	30.11	179.5%
Commercial	Contract	Centerville		1	\$30,000	\$30,210	100.7%	100.7%	100.7%	.	100.0%
Commercial	Contract	Total Urban Commercial Sales		1	\$30,000	\$30,210	100.7%	100.7%	100.7%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		24	\$5,963,747	\$3,888,154	94.10%	98.81%	65.20%	29.61	144.3%
Commercial	Contract	Total Commercial Sales		1	\$30,000	\$30,210	100.7%	100.7%	100.7%	.	100.0%
Commercial	Deed	Total Commercial Sales		26	\$6,338,747	\$4,209,964	93.90%	98.81%	66.42%	29.74	141.4%
Agricultural	Contract	Total Agricultural Sales		3	\$250,450	\$113,099	35.85%	21.17%	45.16%	91.95	79.38%
Agricultural	Deed	Total Agricultural Sales		61	\$12,406,892	\$3,430,191	31.79%	21.58%	27.65%	79.82	115.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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**Jurisdiction=APPANOOSE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
	Deed	Total Rural Agricultural Sales	Improved Farm	32	\$7,063,662	\$2,606,257	45.07%	33.65%	36.90%	63.14	122.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$125,000	\$91,999	73.60%	73.60%	73.60%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	29	\$5,343,230	\$823,934	17.13%	16.07%	15.42%	44.75	111.1%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$125,450	\$21,100	16.97%	16.97%	16.82%	34.98	100.9%

**Jurisdiction=AUDUBON**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Rural		4	\$606,500	\$414,820	66.46%	66.44%	68.40%	10.66	97.17%
Residential	Contract	Rural		2	\$158,200	\$125,020	76.84%	76.84%	79.03%	5.69	97.24%
Residential	Deed	Other Urban		3	\$65,500	\$46,070	73.70%	81.06%	70.34%	36.46	104.8%
Residential	Deed	Audubon		21	\$1,335,500	\$1,298,720	113.6%	106.0%	97.25%	35.34	116.9%
Residential	Contract	Audubon		2	\$55,000	\$57,670	105.0%	105.0%	104.9%	0.577	100.1%
Residential	Deed	Urban		10	\$427,631	\$327,860	77.33%	78.40%	76.67%	24.43	100.9%
Residential	Contract	Total Suburban Residential		2	\$158,200	\$125,020	76.84%	76.84%	79.03%	5.69	97.24%
Residential	Deed	Total Suburban Residential		4	\$606,500	\$414,820	66.46%	66.44%	68.40%	10.66	97.17%
Residential	Deed	Total Urban Residential Sales		34	\$1,828,631	\$1,672,650	99.44%	93.49%	91.47%	38.36	108.7%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=AUDUBON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		2	\$55,000	\$57,670	105.0%	105.0%	104.9%	0.577	100.1%
Commercial	Deed	Urban		1	\$32,500	\$21,090	64.89%	64.89%	64.89%	.	100.0%
Commercial	Deed	Rural		1	\$13,500	\$3,940	29.19%	29.19%	29.19%	.	100.0%
Commercial	Deed	Other Urban		13	\$1,074,700	\$1,038,630	89.00%	96.22%	96.64%	24.52	92.09%
Commercial	Deed	Audubon		5	\$137,500	\$173,120	126.9%	131.2%	125.9%	25.14	100.8%
Commercial	Deed	Total Commercial Sales		20	\$1,258,200	\$1,236,780	94.28%	97.30%	98.30%	34.9	95.91%
Commercial	Deed	Total Urban Commercial Sales		19	\$1,244,700	\$1,232,840	97.70%	98.37%	99.05%	30.62	98.64%
Agricultural	Contract	Total Agricultural Sales		2	\$960,000	\$104,150	10.72%	10.72%	10.85%	5.248	98.78%
Agricultural	Deed	Total Agricultural Sales		21	\$5,762,785	\$1,249,660	71.16%	17.67%	21.69%	298.6	328.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$640,000	\$71,130	11.11%	11.11%	11.11%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	12	\$3,705,785	\$980,350	114.6%	28.92%	26.45%	242.6	433.2%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$320,000	\$33,020	10.32%	10.32%	10.32%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	9	\$2,057,000	\$269,310	13.25%	12.70%	13.09%	28.42	101.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=BENTON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Other Urban		53	\$8,766,745	\$8,343,300	95.93%	95.64%	95.17%	18.39	100.8%
Residential	Contract	Other Urban		3	\$373,050	\$380,000	120.4%	108.1%	101.9%	28.14	118.2%
Residential	Deed	Vinton		64	\$5,919,800	\$5,984,500	105.2%	100.7%	101.1%	28.22	104.1%
Residential	Contract	Vinton		8	\$540,800	\$453,300	89.82%	86.64%	83.82%	31.43	107.2%
Residential	Deed	Urban		108	\$11,602,678	\$11,413,100	103.6%	99.21%	98.37%	29.02	105.3%
Residential	Contract	Urban		7	\$374,636	\$457,600	142.7%	131.1%	122.1%	52.6	116.8%
Residential	Deed	Rural		51	\$8,791,533	\$8,565,000	97.81%	97.96%	97.42%	18.79	100.4%
Residential	Contract	Rural		8	\$939,900	\$898,600	101.1%	95.48%	95.61%	40.93	105.7%
Residential	Deed	Total Suburban Residential		51	\$8,791,533	\$8,565,000	97.81%	97.96%	97.42%	18.79	100.4%
Residential	Contract	Total Urban Residential Sales		18	\$1,288,486	\$1,290,900	115.5%	95.09%	100.2%	47.99	115.3%
Residential	Deed	Total Urban Residential Sales		225	\$26,289,223	\$25,740,900	102.2%	98.95%	97.91%	27.04	104.4%
Residential	Contract	Total Suburban Residential		8	\$939,900	\$898,600	101.1%	95.48%	95.61%	40.93	105.7%
Commercial	Deed	Vinton		4	\$525,000	\$423,200	79.96%	86.46%	80.61%	25.15	99.20%
Commercial	Contract	Vinton		2	\$140,500	\$156,700	99.31%	99.31%	111.5%	61.9	89.04%
Commercial	Deed	Urban		8	\$762,000	\$531,860	87.64%	71.14%	69.80%	61.19	125.6%
Commercial	Contract	Urban		1	\$150,000	\$69,500	46.33%	46.33%	46.33%	.	100.0%
Commercial	Deed	Rural		2	\$955,400	\$677,400	91.08%	91.08%	70.90%	35.44	128.5%
Commercial	Deed	Other Urban		18	\$1,639,900	\$1,416,460	89.85%	92.38%	86.37%	26.99	104.0%
Commercial	Contract	Total Urban Commercial Sales		3	\$290,500	\$226,200	81.65%	55.84%	77.87%	65.09	104.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=BENTON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Total Urban Commercial Sales		30	\$2,926,900	\$2,371,520	87.94%	86.56%	81.02%	37.58	108.5%
Commercial	Deed	Total Commercial Sales		32	\$3,882,300	\$3,048,920	88.14%	86.56%	78.53%	36.86	112.2%
Commercial	Contract	Total Commercial Sales		3	\$290,500	\$226,200	81.65%	55.84%	77.87%	65.09	104.9%
Agricultural	Contract	Total Agricultural Sales		6	\$2,475,990	\$585,900	29.10%	24.28%	23.66%	52.73	123.0%
Agricultural	Deed	Total Agricultural Sales		45	\$13,383,092	\$3,537,200	30.47%	19.42%	26.43%	118	115.3%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$50,000	\$29,800	59.60%	59.60%	59.60%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	16	\$5,091,650	\$1,829,700	41.09%	34.03%	35.94%	58.74	114.3%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	5	\$2,425,990	\$556,100	23.00%	21.54%	22.92%	16.96	100.3%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	29	\$8,291,442	\$1,707,500	24.61%	18.63%	20.59%	163.5	119.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=BLACK HAWK

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Waterloo		824	\$93,649,330	\$94,399,930	105.0%	99.78%	100.8%	29.53	104.2%
Residential	Contract	Waterloo		71	\$5,688,236	\$5,717,590	98.51%	90.94%	100.5%	48.57	98.00%
Residential	Contract	Urban		13	\$1,736,600	\$1,661,280	99.91%	97.41%	95.66%	26	104.4%
Residential	Deed	Urban		640	\$109,500,405	\$107,889,830	99.18%	97.59%	98.53%	16.96	100.7%
Residential	Deed	Rural		52	\$9,424,770	\$8,479,240	90.97%	90.91%	89.97%	17.37	101.1%
Residential	Deed	Other Urban		2	\$248,865	\$215,980	89.32%	89.32%	86.79%	10.96	102.9%
Residential	Deed	Total Suburban Residential		52	\$9,424,770	\$8,479,240	90.97%	90.91%	89.97%	17.37	101.1%
Residential	Deed	Total Urban Residential Sales		1466	\$203,398,600	\$202,505,740	102.4%	98.81%	99.56%	25.31	102.9%
Residential	Contract	Total Urban Residential Sales		84	\$7,424,836	\$7,378,870	98.72%	92.98%	99.38%	45.62	99.34%
Commercial	Deed	Waterloo		81	\$54,236,860	\$45,415,562	99.50%	88.75%	83.74%	69.28	118.8%
Commercial	Contract	Waterloo		7	\$1,412,000	\$1,281,450	97.67%	103.1%	90.75%	31.82	107.6%
Commercial	Deed	Urban		50	\$15,192,310	\$14,289,299	100.9%	100.8%	94.06%	38.87	107.3%
Commercial	Contract	Urban		9	\$1,135,000	\$1,143,700	99.73%	105.9%	100.8%	25.14	98.97%
Commercial	Deed	Rural		2	\$1,515,000	\$836,030	55.85%	55.85%	55.18%	15.4	101.2%
Commercial	Contract	Rural		1	\$40,000	\$115,370	288.4%	288.4%	288.4%	.	100.0%
Commercial	Contract	Total Commercial Sales		17	\$2,587,000	\$2,540,520	110.0%	105.9%	98.20%	48.04	112.0%
Commercial	Deed	Total Commercial Sales		133	\$70,944,170	\$60,540,892	99.37%	92.64%	85.34%	59.37	116.5%
Commercial	Deed	Total Urban Commercial Sales		131	\$69,429,170	\$59,704,862	100.0%	93.85%	85.99%	59.17	116.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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**Jurisdiction=BLACK HAWK**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Urban Commercial Sales		16	\$2,547,000	\$2,425,150	98.83%	104.5%	95.22%	27.2	103.8%
Agricultural	Contract	Total Agricultural Sales		6	\$1,368,180	\$597,100	43.61%	15.63%	43.64%	130.2	99.92%
Agricultural	Deed	Total Agricultural Sales		30	\$10,695,585	\$2,667,870	30.01%	16.84%	24.94%	92.31	120.3%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$210,000	\$322,910	153.8%	153.8%	153.8%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	11	\$2,651,430	\$1,387,890	56.77%	46.96%	52.34%	53.63	108.5%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	5	\$1,158,180	\$274,190	21.57%	15.14%	23.67%	91.24	91.13%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	19	\$8,044,155	\$1,279,980	14.51%	16.18%	15.91%	37.88	91.21%

**Jurisdiction=BOONE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Other Urban		4	\$315,600	\$256,124	84.14%	85.18%	81.15%	16.64	103.7%
Residential	Contract	Other Urban		2	\$96,000	\$105,837	103.9%	103.9%	110.2%	24.32	94.26%
Residential	Deed	Boone		126	\$13,686,500	\$13,176,108	98.89%	96.47%	96.27%	28.27	102.7%
Residential	Contract	Rural		1	\$182,255	\$163,000	89.44%	89.44%	89.44%	.	100.0%
Residential	Contract	Boone		9	\$738,000	\$684,791	97.00%	99.64%	92.79%	42.75	104.5%
Residential	Deed	Total Urban Residential Sales		173	\$18,650,355	\$17,939,716	99.42%	97.70%	96.19%	30.05	103.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=BOONE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		12	\$894,000	\$848,093	98.05%	97.71%	94.86%	37	103.4%
Residential	Contract	Urban		1	\$60,000	\$57,465	95.78%	95.78%	95.78%	.	100.0%
Residential	Deed	Rural		35	\$6,815,450	\$6,234,413	92.99%	95.42%	91.47%	24.48	101.7%
Residential	Deed	Urban		43	\$4,648,255	\$4,507,484	102.4%	98.59%	96.97%	35	105.6%
Residential	Contract	Total Suburban Residential		1	\$182,255	\$163,000	89.44%	89.44%	89.44%	.	100.0%
Residential	Deed	Total Suburban Residential		35	\$6,815,450	\$6,234,413	92.99%	95.42%	91.47%	24.48	101.7%
Commercial	Deed	Urban		7	\$1,205,500	\$1,096,406	90.64%	82.45%	90.95%	55.29	99.66%
Commercial	Deed	Rural		1	\$100,000	\$64,300	64.30%	64.30%	64.30%	.	100.0%
Commercial	Deed	Other Urban		12	\$1,565,600	\$1,437,420	90.20%	94.50%	91.81%	13.57	98.24%
Commercial	Deed	Boone		13	\$4,120,850	\$4,112,898	125.7%	98.56%	99.81%	79.56	125.9%
Commercial	Contract	Boone		1	\$60,000	\$49,226	82.04%	82.04%	82.04%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		32	\$6,891,950	\$6,646,724	104.7%	90.24%	96.44%	65.62	108.6%
Commercial	Contract	Total Urban Commercial Sales		1	\$60,000	\$49,226	82.04%	82.04%	82.04%	.	100.0%
Commercial	Deed	Total Commercial Sales		33	\$6,991,950	\$6,711,024	103.5%	86.61%	95.98%	65.7	107.8%
Commercial	Contract	Total Commercial Sales		1	\$60,000	\$49,226	82.04%	82.04%	82.04%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		37	\$10,855,588	\$2,347,109	22.48%	17.86%	21.62%	74.07	104.0%
Agricultural	Contract	Total Agricultural Sales		1	\$426,977	\$83,159	19.48%	19.48%	19.48%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=BOONE**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Improved Farm	6	\$1,307,000	\$682,385	43.62%	47.97%	52.21%	45.8	83.55%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	31	\$9,548,588	\$1,664,724	18.38%	16.87%	17.43%	68.66	105.5%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$426,977	\$83,159	19.48%	19.48%	19.48%	.	100.0%

**Jurisdiction=BREMER**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		257	\$33,719,577	\$33,721,330	103.0%	98.45%	100.0%	24.69	103.0%
Residential	Contract	Total Urban Residential Sales		10	\$972,800	\$973,260	112.4%	103.9%	100.0%	28.74	112.3%
Residential	Deed	Total Suburban Residential		53	\$10,474,100	\$10,690,100	102.9%	99.97%	102.1%	22.31	100.8%
Residential	Deed	Waverly		147	\$22,078,367	\$21,858,110	99.98%	96.85%	99.00%	20.11	101.0%
Residential	Deed	Other Urban		14	\$834,150	\$924,610	123.8%	105.5%	110.8%	44.88	111.7%
Residential	Deed	Urban		96	\$10,807,060	\$10,938,610	104.6%	102.2%	101.2%	23.8	103.4%
Residential	Contract	Waverly		3	\$478,000	\$449,120	90.93%	93.66%	93.96%	11.09	96.77%
Residential	Contract	Other Urban		2	\$70,800	\$89,700	127.5%	127.5%	126.7%	9.007	100.6%
Residential	Contract	Urban		5	\$424,000	\$434,440	119.2%	108.4%	102.5%	35.04	116.4%
Residential	Deed	Rural		53	\$10,474,100	\$10,690,100	102.9%	99.97%	102.1%	22.31	100.8%
Commercial	Deed	Other Urban		13	\$1,408,300	\$1,440,200	101.7%	100.2%	102.3%	20.35	99.44%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=BREMER

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Contract	Urban		4	\$397,000	\$300,430	63.18%	63.75%	75.68%	38.77	83.49%
Commercial	Contract	Waverly		3	\$1,384,000	\$892,910	67.62%	64.62%	64.52%	18.36	104.8%
Commercial	Deed	Urban		10	\$459,500	\$410,180	95.07%	72.54%	89.27%	58.58	106.5%
Commercial	Deed	Waverly		8	\$2,456,000	\$2,239,160	88.42%	78.97%	91.17%	37.54	96.99%
Commercial	Contract	Rural		1	\$55,000	\$76,070	138.3%	138.3%	138.3%	.	100.0%
Commercial	Deed	Total Commercial Sales		31	\$4,323,800	\$4,089,540	96.13%	99.31%	94.58%	38.76	101.6%
Commercial	Contract	Total Commercial Sales		8	\$1,836,000	\$1,269,410	74.24%	68.26%	69.14%	42.09	107.4%
Commercial	Contract	Total Urban Commercial Sales		7	\$1,781,000	\$1,193,340	65.08%	64.62%	67.00%	29.03	97.14%
Commercial	Deed	Total Urban Commercial Sales		31	\$4,323,800	\$4,089,540	96.13%	99.31%	94.58%	38.76	101.6%
Agricultural	Deed	Total Agricultural Sales		43	\$14,278,834	\$2,896,440	24.14%	16.18%	20.28%	94.79	119.0%
Agricultural	Contract	Total Agricultural Sales		9	\$2,879,000	\$692,500	27.83%	16.56%	24.05%	108.5	115.7%
	Deed	Total Rural Agricultural Sales	Improved Farm	9	\$3,636,482	\$1,170,590	53.13%	47.96%	32.19%	67.84	165.1%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$352,000	\$152,910	59.10%	59.10%	43.44%	103.1	136.1%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	34	\$10,642,352	\$1,725,850	16.46%	15.53%	16.22%	47.57	101.5%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	7	\$2,527,000	\$539,590	18.89%	16.56%	21.35%	70.46	88.47%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=BUCHANAN

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		48	\$4,686,985	\$4,604,771	105.0%	97.82%	98.25%	32.85	106.8%
Residential	Contract	Urban		6	\$438,000	\$532,758	133.4%	128.9%	121.6%	25.66	109.7%
Residential	Deed	Rural		34	\$4,379,200	\$4,201,327	109.4%	96.47%	95.94%	72.66	114.1%
Residential	Deed	Other Urban		22	\$1,252,950	\$1,172,914	102.3%	107.5%	93.61%	25.7	109.3%
Residential	Contract	Other Urban		4	\$128,000	\$130,441	120.7%	125.0%	101.9%	40.6	118.4%
Residential	Deed	Independence		72	\$7,030,495	\$7,205,039	104.3%	100.3%	102.5%	19.61	101.8%
Residential	Contract	Rural		3	\$252,800	\$262,677	109.5%	92.48%	103.9%	33.86	105.4%
Residential	Contract	Independence		5	\$199,500	\$211,584	108.0%	104.5%	106.1%	12.06	101.8%
Residential	Deed	Total Urban Residential Sales		142	\$12,970,430	\$12,982,724	104.2%	99.96%	100.1%	25.58	104.1%
Residential	Contract	Total Urban Residential Sales		15	\$765,500	\$874,783	121.5%	119.2%	114.3%	27.38	106.4%
Residential	Contract	Total Suburban Residential		3	\$252,800	\$262,677	109.5%	92.48%	103.9%	33.86	105.4%
Residential	Deed	Total Suburban Residential		34	\$4,379,200	\$4,201,327	109.4%	96.47%	95.94%	72.66	114.1%
Commercial	Deed	Other Urban		16	\$2,554,100	\$2,406,410	90.84%	97.62%	94.22%	25.75	96.42%
Commercial	Deed	Urban		6	\$557,000	\$425,400	73.69%	65.22%	76.37%	28.62	96.49%
Commercial	Deed	Rural		1	\$12,000	\$16,000	133.3%	133.3%	133.3%	.	100.0%
Commercial	Contract	Other Urban		1	\$15,000	\$10,570	70.47%	70.47%	70.47%	.	100.0%
Commercial	Deed	Independence		8	\$1,757,500	\$2,469,760	132.3%	133.9%	140.5%	43.27	94.15%
Commercial	Contract	Total Urban Commercial Sales		1	\$15,000	\$10,570	70.47%	70.47%	70.47%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		30	\$4,868,600	\$5,301,570	98.47%	98.38%	108.9%	40.95	90.43%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=BUCHANAN**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Deed	Total Commercial Sales		31	\$4,880,600	\$5,317,570	99.59%	98.47%	109.0%	40.3	91.41%
Commercial	Contract	Total Commercial Sales		1	\$15,000	\$10,570	70.47%	70.47%	70.47%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		37	\$12,403,584	\$2,795,655	31.75%	16.86%	22.54%	97.82	140.9%
Agricultural	Contract	Total Agricultural Sales		10	\$1,744,675	\$469,548	28.97%	18.90%	26.91%	82.22	107.6%
	Deed	Total Rural Agricultural Sales	Improved Farm	15	\$6,272,375	\$1,904,006	49.56%	39.64%	30.36%	64.22	163.3%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$400,000	\$212,997	55.85%	55.85%	53.25%	43.91	104.9%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	22	\$6,131,209	\$891,649	19.61%	15.10%	14.54%	124.7	134.8%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	8	\$1,344,675	\$256,551	22.25%	16.83%	19.08%	88.23	116.6%

**Jurisdiction=BUENA VISTA**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		65	\$5,439,050	\$5,325,960	104.1%	92.84%	97.92%	38.48	106.4%
Residential	Deed	Storm Lake		130	\$10,864,211	\$10,526,790	101.5%	97.99%	96.89%	25.73	104.8%
Residential	Contract	Storm Lake		5	\$627,900	\$505,850	90.15%	89.53%	80.56%	17.51	111.9%
Residential	Deed	Rural		24	\$4,395,400	\$4,083,250	89.28%	92.37%	92.90%	22.73	96.10%
Residential	Contract	Rural		1	\$70,000	\$75,110	107.3%	107.3%	107.3%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=BUENA VISTA

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Urban		4	\$63,000	\$96,920	159.7%	150.1%	153.8%	40.59	103.8%
Residential	Contract	Other Urban		1	\$20,000	\$42,930	214.7%	214.7%	214.7%	.	100.0%
Residential	Deed	Other Urban		18	\$1,540,500	\$1,345,790	94.56%	84.00%	87.36%	37.63	108.2%
Residential	Contract	Total Suburban Residential		1	\$70,000	\$75,110	107.3%	107.3%	107.3%	.	100.0%
Residential	Deed	Total Suburban Residential		24	\$4,395,400	\$4,083,250	89.28%	92.37%	92.90%	22.73	96.10%
Residential	Deed	Total Urban Residential Sales		213	\$17,843,761	\$17,198,540	101.7%	96.09%	96.38%	31.2	105.5%
Residential	Contract	Total Urban Residential Sales		10	\$710,900	\$645,700	130.4%	105.5%	90.83%	45.89	143.6%
Commercial	Deed	Other Urban		12	\$3,492,600	\$3,601,500	103.1%	99.94%	103.1%	11.44	100.0%
Commercial	Contract	Other Urban		1	\$42,000	\$17,950	42.74%	42.74%	42.74%	.	100.0%
Commercial	Deed	Urban		10	\$731,200	\$715,792	112.3%	106.0%	97.89%	48.31	114.7%
Commercial	Contract	Urban		1	\$168,750	\$148,610	88.07%	88.07%	88.07%	.	100.0%
Commercial	Deed	Storm Lake		23	\$6,751,660	\$2,957,847	79.37%	71.66%	43.81%	49.61	181.2%
Commercial	Contract	Storm Lake		1	\$140,000	\$85,870	61.34%	61.34%	61.34%	.	100.0%
Commercial	Deed	Rural		1	\$132,000	\$98,690	74.77%	74.77%	74.77%	.	100.0%
Commercial	Deed	Total Commercial Sales		46	\$11,107,460	\$7,373,829	92.62%	93.52%	66.39%	43.09	139.5%
Commercial	Contract	Total Commercial Sales		3	\$350,750	\$252,430	64.05%	61.34%	71.97%	35.58	88.99%
Commercial	Contract	Total Urban Commercial Sales		3	\$350,750	\$252,430	64.05%	61.34%	71.97%	35.58	88.99%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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**Jurisdiction=BUENA VISTA**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Total Urban Commercial Sales		45	\$10,975,460	\$7,275,139	93.02%	94.62%	66.29%	43.29	140.3%
Agricultural	Deed	Total Agricultural Sales		36	\$13,353,352	\$2,511,230	24.28%	16.57%	18.81%	119.7	129.1%
Agricultural	Contract	Total Agricultural Sales		3	\$405,000	\$140,420	38.87%	41.91%	34.67%	53.67	112.1%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$225,000	\$110,440	49.98%	49.98%	49.08%	22.83	101.8%
	Deed	Total Rural Agricultural Sales	Improved Farm	8	\$3,547,560	\$1,002,030	58.04%	32.29%	28.25%	84.45	205.5%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	28	\$9,805,792	\$1,509,200	14.63%	14.43%	15.39%	41.62	95.08%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$180,000	\$29,980	16.66%	16.66%	16.66%	.	100.0%

**Jurisdiction=BUTLER**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		63	\$5,193,800	\$4,949,916	99.96%	93.11%	95.30%	26.54	104.9%
Residential	Deed	Unknown		26	\$2,017,250	\$1,852,327	102.3%	95.91%	91.82%	33.44	111.4%
Residential	Contract	Unknown		2	\$51,500	\$49,484	96.68%	96.68%	96.09%	5.254	100.6%
Residential	Deed	Rural		25	\$3,539,150	\$3,408,359	97.71%	96.35%	96.30%	13.09	101.5%
Residential	Deed	Parkersburg		25	\$2,485,100	\$2,250,487	95.51%	97.10%	90.56%	21.54	105.5%
Residential	Deed	Other Urban		1	\$57,000	\$41,774	73.29%	73.29%	73.29%	.	100.0%
Residential	Contract	Urban		3	\$163,000	\$161,211	98.31%	95.72%	98.90%	6.595	99.41%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=BUTLER

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		115	\$9,753,150	\$9,094,504	99.28%	93.11%	93.25%	27.39	106.5%
Residential	Contract	Total Urban Residential Sales		5	\$214,500	\$210,695	97.66%	95.72%	98.23%	5.444	99.42%
Residential	Deed	Total Suburban Residential		25	\$3,539,150	\$3,408,359	97.71%	96.35%	96.30%	13.09	101.5%
Commercial	Deed	Urban		8	\$788,411	\$555,119	94.89%	93.19%	70.41%	29.33	134.8%
Commercial	Contract	Urban		3	\$255,000	\$135,360	55.85%	61.08%	53.08%	21.21	105.2%
Commercial	Deed	Unknown		3	\$91,400	\$72,749	80.29%	68.19%	79.59%	32.84	100.9%
Commercial	Deed	Parkersburg		4	\$640,000	\$438,571	83.77%	65.53%	68.53%	51.98	122.2%
Commercial	Deed	Other Urban		12	\$953,400	\$922,164	94.56%	97.94%	96.72%	9.975	97.76%
Commercial	Contract	Total Urban Commercial Sales		3	\$255,000	\$135,360	55.85%	61.08%	53.08%	21.21	105.2%
Commercial	Deed	Total Urban Commercial Sales		27	\$2,473,211	\$1,988,603	91.47%	97.05%	80.41%	25.64	113.8%
Commercial	Deed	Total Commercial Sales		27	\$2,473,211	\$1,988,603	91.47%	97.05%	80.41%	25.64	113.8%
Commercial	Contract	Total Commercial Sales		3	\$255,000	\$135,360	55.85%	61.08%	53.08%	21.21	105.2%
Agricultural	Deed	Total Agricultural Sales		46	\$15,465,532	\$2,929,093	27.60%	15.04%	18.94%	89.23	145.7%
Agricultural	Contract	Total Agricultural Sales		5	\$3,357,269	\$644,168	31.27%	16.51%	19.19%	85.27	163.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	11	\$2,173,780	\$882,008	55.15%	62.39%	40.57%	41.4	135.9%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$208,000	\$138,029	57.29%	57.29%	66.36%	41.56	86.34%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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**Jurisdiction=BUTLER**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Unimproved Farm	35	\$13,291,752	\$2,047,085	18.94%	14.47%	15.40%	95.43	123.0%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$3,149,269	\$506,139	13.91%	14.64%	16.07%	21.74	86.58%

**Jurisdiction=CALHOUN**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Rockwell City		25	\$1,259,550	\$1,258,040	118.6%	101.4%	99.88%	52.42	118.7%
Residential	Deed	Other Urban		6	\$254,481	\$262,030	106.6%	110.5%	103.0%	22.19	103.6%
Residential	Contract	Other Urban		1	\$20,000	\$28,090	140.5%	140.5%	140.5%	.	100.0%
Residential	Deed	Urban		39	\$2,828,546	\$2,626,010	101.0%	91.84%	92.84%	34.3	108.8%
Residential	Contract	Urban		4	\$140,675	\$197,830	165.0%	133.6%	140.6%	44.68	117.3%
Residential	Deed	Rural		13	\$2,212,750	\$2,139,130	96.62%	84.56%	96.67%	35.04	99.94%
Residential	Contract	Rural		1	\$40,000	\$58,090	145.2%	145.2%	145.2%	.	100.0%
Residential	Deed	Total Suburban Residential		13	\$2,212,750	\$2,139,130	96.62%	84.56%	96.67%	35.04	99.94%
Residential	Contract	Total Suburban Residential		1	\$40,000	\$58,090	145.2%	145.2%	145.2%	.	100.0%
Residential	Deed	Total Urban Residential Sales		70	\$4,342,577	\$4,146,080	107.7%	97.22%	95.48%	42.67	112.8%
Residential	Contract	Total Urban Residential Sales		5	\$160,675	\$225,920	160.1%	139.8%	140.6%	40.47	113.9%
Commercial	Deed	Urban		4	\$203,900	\$200,948	100.2%	101.6%	98.55%	6.287	101.7%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CALHOUN**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Deed	Rural		1	\$50,000	\$38,783	77.57%	77.57%	77.57%	.	100.0%
Commercial	Deed	Rockwell City		5	\$95,500	\$119,626	156.3%	67.71%	125.3%	99.67	124.8%
Commercial	Deed	Other Urban		12	\$1,301,700	\$1,298,680	105.7%	99.49%	99.77%	22.23	106.0%
Commercial	Deed	Total Commercial Sales		22	\$1,651,100	\$1,658,038	114.9%	98.77%	100.4%	64.42	114.4%
Commercial	Deed	Total Urban Commercial Sales		21	\$1,601,100	\$1,619,254	116.7%	99.16%	101.1%	64.59	115.4%
Agricultural	Contract	Total Agricultural Sales		2	\$774,336	\$108,160	13.71%	13.71%	13.97%	9.492	98.18%
Agricultural	Deed	Total Agricultural Sales		34	\$12,072,618	\$2,464,000	21.43%	17.93%	20.41%	50.45	105.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	7	\$2,257,655	\$700,860	35.14%	25.69%	31.04%	52.17	113.2%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	27	\$9,814,963	\$1,763,140	17.88%	17.63%	17.96%	14.86	99.52%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$774,336	\$108,160	13.71%	13.71%	13.97%	9.492	98.18%

**Jurisdiction=CARROLL**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		51	\$3,764,750	\$3,168,620	94.77%	92.02%	84.17%	36.29	112.6%
Residential	Deed	Rural		12	\$1,012,000	\$861,770	103.5%	103.4%	85.16%	40.15	121.5%
Residential	Contract	Rural		1	\$30,000	\$40,780	135.9%	135.9%	135.9%	.	100.0%
Residential	Deed	Other Urban		13	\$868,300	\$769,350	109.5%	92.71%	88.60%	42.77	123.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=CARROLL

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Urban		9	\$499,000	\$502,740	108.3%	102.6%	100.7%	32.67	107.4%
Residential	Deed	Carroll		116	\$13,809,150	\$13,797,170	109.3%	100.1%	99.91%	35.58	109.4%
Residential	Contract	Carroll		12	\$734,000	\$789,900	113.6%	102.6%	107.6%	34.3	105.6%
Residential	Deed	Total Urban Residential Sales		180	\$18,442,200	\$17,735,140	105.2%	96.37%	96.17%	36.72	109.4%
Residential	Contract	Total Urban Residential Sales		21	\$1,233,000	\$1,292,640	111.3%	102.6%	104.8%	32.92	106.2%
Residential	Deed	Total Suburban Residential		12	\$1,012,000	\$861,770	103.5%	103.4%	85.16%	40.15	121.5%
Residential	Contract	Total Suburban Residential		1	\$30,000	\$40,780	135.9%	135.9%	135.9%	.	100.0%
Commercial	Deed	Urban		4	\$115,500	\$125,340	109.4%	105.1%	108.5%	29.68	100.9%
Commercial	Contract	Urban		1	\$25,000	\$20,930	83.72%	83.72%	83.72%	.	100.0%
Commercial	Deed	Rural		1	\$1,389,000	\$284,980	20.52%	20.52%	20.52%	.	100.0%
Commercial	Contract	Rural		1	\$130,000	\$103,750	79.81%	79.81%	79.81%	.	100.0%
Commercial	Deed	Other Urban		18	\$2,621,889	\$3,437,890	110.9%	100.8%	131.1%	64.02	84.56%
Commercial	Deed	Carroll		24	\$7,604,300	\$5,335,120	83.00%	81.42%	70.16%	41.9	118.3%
Commercial	Deed	Total Commercial Sales		47	\$11,730,689	\$9,183,330	94.60%	91.25%	78.28%	56.42	120.8%
Commercial	Contract	Total Commercial Sales		2	\$155,000	\$124,680	81.76%	81.76%	80.44%	3.383	101.6%
Commercial	Deed	Total Urban Commercial Sales		46	\$10,341,689	\$8,898,350	96.21%	92.85%	86.04%	54.87	111.8%
Commercial	Contract	Total Urban Commercial Sales		1	\$25,000	\$20,930	83.72%	83.72%	83.72%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CARROLL**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Agricultural	Deed	Total Agricultural Sales		50	\$14,040,702	\$2,354,060	25.19%	13.33%	16.77%	118.3	150.2%
Agricultural	Contract	Total Agricultural Sales		3	\$134,100	\$33,810	18.67%	13.27%	25.21%	75.75	74.04%
	Deed	Total Rural Agricultural Sales	Improved Farm	17	\$3,633,750	\$1,190,410	51.64%	50.73%	32.76%	74.93	157.6%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$80,000	\$27,770	34.71%	34.71%	34.71%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	33	\$10,406,952	\$1,163,650	11.56%	10.14%	11.18%	59.26	103.4%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$54,100	\$6,040	10.65%	10.65%	11.16%	34.89	95.35%

**Jurisdiction=CASS**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Contract	Total Suburban Residential		1	\$90,000	\$65,056	72.28%	72.28%	72.28%	.	100.0%
Residential	Deed	Total Suburban Residential		11	\$1,345,014	\$1,153,035	89.16%	86.02%	85.73%	31.09	104.0%
Residential	Deed	Other Urban		13	\$644,800	\$655,287	110.7%	99.69%	101.6%	28.23	108.9%
Residential	Contract	Other Urban		2	\$34,200	\$38,375	111.3%	111.3%	112.2%	20.83	99.23%
Residential	Deed	Atlantic		87	\$9,018,255	\$9,008,135	107.6%	100.3%	99.89%	44.75	107.7%
Residential	Contract	Rural		1	\$90,000	\$65,056	72.28%	72.28%	72.28%	.	100.0%
Residential	Contract	Atlantic		6	\$335,000	\$280,560	87.89%	96.60%	83.75%	29.83	104.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=CASS

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		14	\$603,700	\$529,923	92.92%	94.80%	87.78%	29.67	105.9%
Residential	Deed	Total Urban Residential Sales		125	\$11,119,255	\$11,139,113	109.3%	101.3%	100.2%	40.79	109.1%
Residential	Contract	Urban		6	\$234,500	\$210,988	91.82%	89.03%	89.97%	34.68	102.1%
Residential	Deed	Rural		11	\$1,345,014	\$1,153,035	89.16%	86.02%	85.73%	31.09	104.0%
Residential	Deed	Urban		25	\$1,456,200	\$1,475,691	114.7%	106.2%	101.3%	33.12	113.2%
Commercial	Deed	Total Commercial Sales		40	\$3,153,826	\$2,799,715	94.14%	98.12%	88.77%	36.03	106.0%
Commercial	Contract	Total Commercial Sales		4	\$724,000	\$336,072	108.4%	134.2%	46.42%	62.04	233.6%
Commercial	Deed	Total Urban Commercial Sales		38	\$3,060,826	\$2,723,078	94.90%	98.74%	88.97%	36.44	106.7%
Commercial	Contract	Total Urban Commercial Sales		4	\$724,000	\$336,072	108.4%	134.2%	46.42%	62.04	233.6%
Commercial	Deed	Urban		10	\$1,077,462	\$647,280	86.46%	85.07%	60.07%	60.01	143.9%
Commercial	Contract	Urban		1	\$15,000	\$23,384	155.9%	155.9%	155.9%	.	100.0%
Commercial	Deed	Rural		2	\$93,000	\$76,637	79.65%	79.65%	82.40%	16.83	96.66%
Commercial	Deed	Other Urban		14	\$671,600	\$626,135	92.56%	100.1%	93.23%	27.99	99.28%
Commercial	Deed	Atlantic		14	\$1,311,764	\$1,449,663	103.3%	100.4%	110.5%	26.23	93.44%
Commercial	Contract	Atlantic		3	\$709,000	\$312,688	92.63%	124.2%	44.10%	78.51	210.0%
Agricultural	Deed	Total Agricultural Sales		39	\$10,642,582	\$2,347,745	25.04%	18.89%	22.06%	74.04	113.5%
Agricultural	Contract	Total Agricultural Sales		8	\$2,313,447	\$895,407	40.00%	22.45%	38.70%	85.79	103.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CASS**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Contract	Total Rural Agricultural Sales	Improved Farm	6	\$1,359,447	\$757,812	48.11%	33.22%	55.74%	75.67	86.30%
	Deed	Total Rural Agricultural Sales	Improved Farm	13	\$3,604,622	\$1,233,374	40.50%	37.81%	34.22%	60.63	118.4%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$954,000	\$137,595	15.68%	15.68%	14.42%	40.13	108.7%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	26	\$7,037,960	\$1,114,371	17.31%	16.13%	15.83%	39.47	109.3%

**Jurisdiction=CEDAR**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Rural		1	\$125,000	\$129,280	103.4%	103.4%	103.4%	.	100.0%
Residential	Contract	Tipton		5	\$410,609	\$414,740	98.61%	94.81%	101.0%	13.67	97.62%
Residential	Deed	Tipton		31	\$3,448,813	\$3,459,160	107.2%	100.2%	100.3%	32.16	106.9%
Residential	Contract	Urban		6	\$357,000	\$384,700	111.3%	106.4%	107.8%	21.12	103.2%
Residential	Deed	Rural		39	\$7,048,900	\$6,462,670	98.12%	97.66%	91.68%	28.9	107.0%
Residential	Deed	Other Urban		2	\$136,600	\$188,690	141.9%	141.9%	138.1%	10.45	102.7%
Residential	Deed	Urban		67	\$7,895,805	\$7,870,430	101.8%	99.83%	99.68%	17.88	102.2%
Residential	Deed	Total Suburban Residential		39	\$7,048,900	\$6,462,670	98.12%	97.66%	91.68%	28.9	107.0%
Residential	Contract	Total Suburban Residential		1	\$125,000	\$129,280	103.4%	103.4%	103.4%	.	100.0%
Residential	Contract	Total Urban Residential Sales		11	\$767,609	\$799,440	105.5%	106.1%	104.1%	18.78	101.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=CEDAR

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		100	\$11,481,218	\$11,518,280	104.3%	100.0%	100.3%	23.85	104.0%
Commercial	Deed	Tipton		6	\$1,176,040	\$1,002,130	104.8%	82.82%	85.21%	58.55	123.0%
Commercial	Deed	Other Urban		12	\$836,700	\$831,460	99.21%	100.8%	99.37%	6.021	99.84%
Commercial	Contract	Rural		1	\$101,000	\$49,260	48.77%	48.77%	48.77%	.	100.0%
Commercial	Deed	Rural		5	\$1,678,000	\$1,803,830	112.0%	118.9%	107.5%	37.12	104.2%
Commercial	Deed	Urban		14	\$801,116	\$741,190	111.8%	88.15%	92.52%	67.48	120.9%
Commercial	Deed	Total Commercial Sales		37	\$4,491,856	\$4,378,610	106.6%	95.71%	97.48%	49.77	109.4%
Commercial	Contract	Total Commercial Sales		1	\$101,000	\$49,260	48.77%	48.77%	48.77%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		32	\$2,813,856	\$2,574,780	105.8%	95.56%	91.50%	52.14	115.6%
Agricultural	Deed	Total Agricultural Sales		15	\$7,349,680	\$1,666,510	24.59%	18.15%	22.67%	63.43	108.4%
Agricultural	Contract	Total Agricultural Sales		4	\$1,206,440	\$247,740	20.05%	20.00%	20.53%	25.96	97.62%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$101,000	\$15,640	15.49%	15.49%	15.49%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	5	\$3,150,000	\$968,960	41.96%	48.87%	30.76%	39.12	136.4%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$1,105,440	\$232,100	21.57%	24.40%	21.00%	23.98	102.7%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	10	\$4,199,680	\$697,550	15.90%	16.31%	16.61%	16.76	95.73%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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**Jurisdiction=CERRO GORDO**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Contract	Other Urban		3	\$110,000	\$97,060	103.0%	129.8%	88.24%	49.25	116.7%
Residential	Deed	Urban		150	\$25,226,273	\$23,218,580	95.84%	96.64%	92.04%	20.42	104.1%
Residential	Contract	Urban		4	\$347,000	\$383,120	114.4%	119.3%	110.4%	17.49	103.6%
Residential	Contract	Rural		1	\$325,000	\$241,710	74.37%	74.37%	74.37%	.	100.0%
Residential	Deed	Other Urban		5	\$313,400	\$297,130	98.35%	98.06%	94.81%	21.2	103.7%
Residential	Deed	Rural		24	\$4,967,170	\$4,301,490	88.89%	86.55%	86.60%	18.58	102.6%
Residential	Contract	Total Urban Residential Sales		7	\$457,000	\$480,180	109.5%	119.6%	105.1%	30.22	104.2%
Residential	Deed	Total Urban Residential Sales		155	\$25,539,673	\$23,515,710	95.92%	96.73%	92.08%	20.38	104.2%
Residential	Deed	Total Suburban Residential		24	\$4,967,170	\$4,301,490	88.89%	86.55%	86.60%	18.58	102.6%
Residential	Contract	Total Suburban Residential		1	\$325,000	\$241,710	74.37%	74.37%	74.37%	.	100.0%
Commercial	Deed	Urban		15	\$3,323,768	\$2,990,140	90.95%	98.02%	89.96%	22.33	101.1%
Commercial	Contract	Urban		4	\$1,248,000	\$1,019,280	78.10%	82.16%	81.67%	29.43	95.63%
Commercial	Deed	Rural		14	\$3,182,050	\$2,499,290	105.8%	103.3%	78.54%	19.01	134.6%
Commercial	Contract	Total Urban Commercial Sales		4	\$1,248,000	\$1,019,280	78.10%	82.16%	81.67%	29.43	95.63%
Commercial	Deed	Total Urban Commercial Sales		15	\$3,323,768	\$2,990,140	90.95%	98.02%	89.96%	22.33	101.1%
Commercial	Deed	Total Commercial Sales		29	\$6,505,818	\$5,489,430	98.10%	99.85%	84.38%	21.64	116.3%
Commercial	Contract	Total Commercial Sales		4	\$1,248,000	\$1,019,280	78.10%	82.16%	81.67%	29.43	95.63%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CERRO GORDO**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Agricultural	Deed	Total Agricultural Sales		43	\$15,508,446	\$4,031,720	41.36%	19.51%	26.00%	176.1	159.1%
Agricultural	Contract	Total Agricultural Sales		3	\$935,000	\$156,590	16.12%	16.34%	16.75%	99.31	96.23%
	Deed	Total Rural Agricultural Sales	Improved Farm	21	\$5,347,437	\$2,316,870	67.95%	44.56%	43.33%	144.7	156.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$285,000	\$91,230	32.01%	32.01%	32.01%	.	100.0%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$650,000	\$65,360	8.17%	8.17%	10.06%	141.4	81.25%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	22	\$10,161,009	\$1,714,850	15.98%	16.65%	16.88%	35.17	94.69%

**Jurisdiction=CERRO GORDO - Mason City**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Mason City		343	\$38,052,367	\$37,474,768	102.2%	96.91%	98.48%	30.62	103.8%
Residential	Contract	Mason City		16	\$1,135,400	\$1,098,160	98.56%	90.53%	96.72%	36.28	101.9%
Residential	Contract	Total Urban Residential Sales		16	\$1,135,400	\$1,098,160	98.56%	90.53%	96.72%	36.28	101.9%
Residential	Deed	Total Urban Residential Sales		343	\$38,052,367	\$37,474,768	102.2%	96.91%	98.48%	30.62	103.8%
Commercial	Deed	Total Commercial Sales		43	\$14,371,917	\$13,232,241	98.82%	94.17%	92.07%	36.26	107.3%
Commercial	Contract	Total Commercial Sales		7	\$1,187,954	\$962,577	80.85%	73.44%	81.03%	25.88	99.78%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CERRO GORDO - Mason City**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Mason City		43	\$14,371,917	\$13,232,241	98.82%	94.17%	92.07%	36.26	107.3%
Commercial	Contract	Mason City		7	\$1,187,954	\$962,577	80.85%	73.44%	81.03%	25.88	99.78%
Commercial	Deed	Total Urban Commercial Sales		43	\$14,371,917	\$13,232,241	98.82%	94.17%	92.07%	36.26	107.3%
Commercial	Contract	Total Urban Commercial Sales		7	\$1,187,954	\$962,577	80.85%	73.44%	81.03%	25.88	99.78%
Agricultural	Deed	Total Agricultural Sales		1	\$48,000	\$1,803	3.76%	3.76%	3.76%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	1	\$48,000	\$1,803	3.76%	3.76%	3.76%	.	100.0%

**Jurisdiction=CHEROKEE**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		11	\$386,900	\$321,935	81.47%	81.89%	83.21%	29.13	97.91%
Residential	Deed	Total Urban Residential Sales		101	\$7,032,515	\$6,773,007	104.1%	97.65%	96.31%	39.55	108.1%
Residential	Deed	Total Suburban Residential		12	\$1,436,120	\$1,186,057	98.84%	82.62%	82.59%	63.54	119.7%
Residential	Contract	Total Suburban Residential		1	\$125,000	\$83,779	67.02%	67.02%	67.02%	.	100.0%
Residential	Deed	Rural		12	\$1,436,120	\$1,186,057	98.84%	82.62%	82.59%	63.54	119.7%
Residential	Deed	Urban		33	\$2,732,870	\$2,572,107	94.12%	96.62%	94.12%	22.72	100.0%
Residential	Contract	Urban		2	\$70,000	\$43,937	62.77%	62.77%	62.77%	71.97	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=CHEROKEE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Rural		1	\$125,000	\$83,779	67.02%	67.02%	67.02%	.	100.0%
Residential	Contract	Other Urban		1	\$36,000	\$41,231	114.5%	114.5%	114.5%	.	100.0%
Residential	Deed	Cherokee		61	\$3,963,645	\$3,855,580	107.5%	100.0%	97.27%	38.89	110.5%
Residential	Deed	Other Urban		7	\$336,000	\$345,320	121.4%	95.25%	102.8%	70.43	118.2%
Residential	Contract	Cherokee		8	\$280,900	\$236,767	82.02%	78.65%	84.29%	19.54	97.30%
Commercial	Deed	Other Urban		14	\$2,137,000	\$2,129,350	81.90%	88.70%	99.64%	33.57	82.20%
Commercial	Deed	Cherokee		9	\$1,318,040	\$1,182,235	86.22%	78.32%	89.70%	58.64	96.12%
Commercial	Contract	Cherokee		3	\$397,500	\$363,960	85.64%	91.29%	91.56%	12.79	93.54%
Commercial	Deed	Urban		6	\$329,500	\$210,369	68.20%	64.84%	63.84%	32.55	106.8%
Commercial	Deed	Rural		1	\$80,000	\$59,291	74.11%	74.11%	74.11%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		29	\$3,784,540	\$3,521,954	80.41%	78.32%	93.06%	43.32	86.40%
Commercial	Contract	Total Urban Commercial Sales		3	\$397,500	\$363,960	85.64%	91.29%	91.56%	12.79	93.54%
Commercial	Contract	Total Commercial Sales		3	\$397,500	\$363,960	85.64%	91.29%	91.56%	12.79	93.54%
Commercial	Deed	Total Commercial Sales		30	\$3,864,540	\$3,581,245	80.20%	78.31%	92.67%	42.7	86.54%
Agricultural	Contract	Total Agricultural Sales		4	\$1,222,225	\$328,920	41.12%	26.74%	26.91%	93.15	152.8%
Agricultural	Deed	Total Agricultural Sales		41	\$21,515,894	\$4,222,777	22.63%	17.18%	19.63%	70.77	115.3%
	Deed	Total Rural Agricultural Sales	Improved Farm	20	\$11,943,940	\$2,656,649	30.22%	22.74%	22.24%	66.75	135.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CHEROKEE**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$70,000	\$68,351	97.64%	97.64%	97.64%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	21	\$9,571,954	\$1,566,128	15.41%	16.15%	16.36%	24.55	94.17%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$1,152,225	\$260,569	22.28%	23.31%	22.61%	37.88	98.54%

**Jurisdiction=CHICKASAW**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		50	\$3,851,130	\$3,338,850	92.42%	92.07%	86.70%	25.59	106.6%
Residential	Contract	Urban		4	\$231,662	\$225,100	106.6%	99.27%	97.17%	39.44	109.7%
Residential	Deed	Rural		15	\$1,916,500	\$1,555,200	91.14%	81.19%	81.15%	48.6	112.3%
Residential	Deed	Other Urban		5	\$193,500	\$186,300	106.3%	105.6%	96.28%	29.49	110.4%
Residential	Deed	New Hampton		42	\$3,997,175	\$3,825,540	101.7%	96.40%	95.71%	33.68	106.3%
Residential	Contract	New Hampton		2	\$262,000	\$246,400	93.66%	93.66%	94.05%	2.417	99.59%
Residential	Contract	Total Urban Residential Sales		6	\$493,662	\$471,500	102.3%	96.35%	95.51%	32.52	107.1%
Residential	Deed	Total Urban Residential Sales		97	\$8,041,805	\$7,350,690	97.16%	95.00%	91.41%	30.06	106.3%
Residential	Deed	Total Suburban Residential		15	\$1,916,500	\$1,555,200	91.14%	81.19%	81.15%	48.6	112.3%
Commercial	Deed	Urban		8	\$284,500	\$204,800	70.80%	73.21%	71.99%	49.03	98.35%
Commercial	Contract	Urban		1	\$100,000	\$45,300	45.30%	45.30%	45.30%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=CHICKASAW

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Rural		2	\$376,800	\$409,600	105.3%	105.3%	108.7%	7.106	96.86%
Commercial	Deed	New Hampton		14	\$1,705,100	\$1,435,300	103.2%	97.57%	84.18%	38.29	122.6%
Commercial	Deed	Other Urban		13	\$1,522,200	\$1,477,180	95.31%	97.55%	97.04%	6.739	98.21%
Commercial	Deed	Total Commercial Sales		37	\$3,888,600	\$3,526,880	93.53%	97.20%	90.70%	33.35	103.1%
Commercial	Contract	Total Commercial Sales		1	\$100,000	\$45,300	45.30%	45.30%	45.30%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		35	\$3,511,800	\$3,117,280	92.85%	96.57%	88.77%	34.4	104.6%
Commercial	Contract	Total Urban Commercial Sales		1	\$100,000	\$45,300	45.30%	45.30%	45.30%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		38	\$11,192,598	\$2,677,160	25.87%	21.75%	23.92%	62.01	108.2%
Agricultural	Contract	Total Agricultural Sales		6	\$2,948,999	\$794,700	31.45%	25.53%	26.95%	58.06	116.7%
	Contract	Total Rural Agricultural Sales	Improved Farm	4	\$854,999	\$341,100	36.38%	32.88%	39.89%	58.07	91.19%
	Deed	Total Rural Agricultural Sales	Improved Farm	10	\$2,486,501	\$829,100	41.98%	39.48%	33.34%	52.76	125.9%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	28	\$8,706,097	\$1,848,060	20.12%	19.86%	21.23%	38.11	94.78%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$2,094,000	\$453,600	21.59%	21.59%	21.66%	27.85	99.66%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=CLARKE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Urban		1	\$55,000	\$24,000	43.64%	43.64%	43.64%	.	100.0%
Residential	Deed	Rural		6	\$769,500	\$771,050	100.6%	100.5%	100.2%	5.411	100.4%
Residential	Contract	Rural		2	\$81,001	\$84,870	108.3%	108.3%	104.8%	17.82	103.4%
Residential	Deed	Other Urban		1	\$36,050	\$31,270	86.74%	86.74%	86.74%	.	100.0%
Residential	Deed	Osceola		52	\$4,136,700	\$4,108,070	107.4%	100.7%	99.31%	33.18	108.2%
Residential	Contract	Osceola		2	\$92,900	\$85,770	93.55%	93.55%	92.33%	6.35	101.3%
Residential	Deed	Urban		8	\$334,822	\$307,060	90.80%	91.13%	91.71%	12.61	99.01%
Residential	Deed	Total Suburban Residential		6	\$769,500	\$771,050	100.6%	100.5%	100.2%	5.411	100.4%
Residential	Contract	Total Suburban Residential		2	\$81,001	\$84,870	108.3%	108.3%	104.8%	17.82	103.4%
Residential	Contract	Total Urban Residential Sales		3	\$147,900	\$109,770	76.91%	89.35%	74.22%	37.86	103.6%
Residential	Deed	Total Urban Residential Sales		61	\$4,507,572	\$4,446,400	104.9%	99.48%	98.64%	32.08	106.4%
Commercial	Deed	Urban		1	\$40,000	\$24,290	60.73%	60.73%	60.73%	.	100.0%
Commercial	Deed	Other Urban		13	\$1,741,000	\$1,753,930	97.95%	100.0%	100.7%	19.52	97.23%
Commercial	Contract	Other Urban		1	\$27,800	\$10,600	38.13%	38.13%	38.13%	.	100.0%
Commercial	Deed	Osceola		11	\$863,180	\$1,866,880	201.1%	100.0%	216.3%	191.8	92.97%
Commercial	Contract	Total Urban Commercial Sales		1	\$27,800	\$10,600	38.13%	38.13%	38.13%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		25	\$2,644,180	\$3,645,100	141.8%	100.0%	137.9%	179.9	102.9%
Commercial	Deed	Total Commercial Sales		25	\$2,644,180	\$3,645,100	141.8%	100.0%	137.9%	179.9	102.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CLARKE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Commercial Sales		1	\$27,800	\$10,600	38.13%	38.13%	38.13%	.	100.0%
Agricultural	Contract	Total Agricultural Sales		1	\$142,450	\$21,920	15.39%	15.39%	15.39%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		52	\$13,940,824	\$2,845,650	23.04%	15.75%	20.41%	103.4	112.9%
	Deed	Total Rural Agricultural Sales	Improved Farm	25	\$6,884,910	\$1,726,180	32.16%	20.48%	25.07%	96.01	128.3%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	27	\$7,055,914	\$1,119,470	14.60%	12.94%	15.87%	61.48	92.04%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$142,450	\$21,920	15.39%	15.39%	15.39%	.	100.0%

**Jurisdiction=CLAY**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Contract	Urban		1	\$40,000	\$27,470	68.68%	68.68%	68.68%	.	100.0%
Residential	Deed	Spencer		148	\$16,750,852	\$16,418,270	102.7%	100.2%	98.01%	24.08	104.8%
Residential	Contract	Spencer		4	\$241,500	\$220,630	97.66%	105.7%	91.36%	39.56	106.9%
Residential	Deed	Rural		9	\$1,616,700	\$1,346,490	86.50%	89.61%	83.29%	15.1	103.9%
Residential	Deed	Other Urban		14	\$699,800	\$642,900	106.0%	94.55%	91.87%	54.61	115.4%
Residential	Deed	Urban		7	\$405,000	\$419,710	113.0%	106.0%	103.6%	29.93	109.0%
Residential	Contract	Other Urban		2	\$77,200	\$85,150	112.6%	112.6%	110.3%	17.48	102.1%
Residential	Contract	Total Urban Residential Sales		7	\$358,700	\$333,250	97.79%	98.69%	92.90%	32.74	105.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=CLAY

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		169	\$17,855,652	\$17,480,880	103.4%	99.83%	97.90%	28.03	105.6%
Residential	Deed	Total Suburban Residential		9	\$1,616,700	\$1,346,490	86.50%	89.61%	83.29%	15.1	103.9%
Commercial	Deed	Urban		2	\$116,500	\$135,350	117.0%	117.0%	116.2%	32.77	100.7%
Commercial	Deed	Spencer		20	\$1,809,870	\$1,973,050	103.6%	100.5%	109.0%	33.26	95.04%
Commercial	Contract	Spencer		1	\$45,000	\$46,200	102.7%	102.7%	102.7%	.	100.0%
Commercial	Deed	Other Urban		15	\$3,118,000	\$3,186,670	102.6%	101.4%	102.2%	24.3	100.4%
Commercial	Contract	Other Urban		1	\$15,000	\$20,520	136.8%	136.8%	136.8%	.	100.0%
Commercial	Deed	Total Commercial Sales		37	\$5,044,370	\$5,295,070	103.9%	100.9%	105.0%	29.18	98.99%
Commercial	Contract	Total Commercial Sales		2	\$60,000	\$66,720	119.7%	119.7%	111.2%	20.16	107.7%
Commercial	Deed	Total Urban Commercial Sales		37	\$5,044,370	\$5,295,070	103.9%	100.9%	105.0%	29.18	98.99%
Commercial	Contract	Total Urban Commercial Sales		2	\$60,000	\$66,720	119.7%	119.7%	111.2%	20.16	107.7%
Agricultural	Deed	Total Agricultural Sales		42	\$14,350,710	\$3,184,650	24.27%	20.05%	22.19%	87.89	109.3%
Agricultural	Contract	Total Agricultural Sales		6	\$1,543,671	\$582,250	46.44%	40.83%	37.72%	49.46	123.1%
	Deed	Total Rural Agricultural Sales	Improved Farm	11	\$4,362,604	\$1,129,360	41.03%	26.49%	25.89%	75.92	158.5%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$229,700	\$167,560	72.98%	72.98%	72.95%	0.312	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CLAY**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Unimproved Farm	31	\$9,988,106	\$2,055,290	18.32%	18.51%	20.58%	68.79	89.03%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$1,313,971	\$414,690	33.17%	29.35%	31.56%	39.87	105.1%

**Jurisdiction=CLAYTON**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		81	\$6,799,860	\$6,479,372	98.27%	94.96%	95.29%	23.54	103.1%
Residential	Contract	Urban		7	\$405,400	\$406,184	113.0%	101.9%	100.2%	32.27	112.8%
Residential	Contract	Rural		1	\$158,000	\$81,885	51.83%	51.83%	51.83%	.	100.0%
Residential	Deed	Other Urban		12	\$811,500	\$762,865	101.4%	94.30%	94.01%	22.33	107.8%
Residential	Contract	Other Urban		2	\$110,000	\$94,309	86.15%	86.15%	85.74%	2.489	100.5%
Residential	Deed	Rural		30	\$4,903,066	\$4,294,703	98.07%	93.85%	87.59%	26.44	112.0%
Residential	Deed	Guttenberg		19	\$1,883,873	\$1,751,191	99.63%	96.93%	92.96%	33.54	107.2%
Residential	Contract	Guttenberg		3	\$236,500	\$151,997	72.89%	85.43%	64.27%	31.64	113.4%
Residential	Deed	Total Suburban Residential		30	\$4,903,066	\$4,294,703	98.07%	93.85%	87.59%	26.44	112.0%
Residential	Contract	Total Suburban Residential		1	\$158,000	\$81,885	51.83%	51.83%	51.83%	.	100.0%
Residential	Deed	Total Urban Residential Sales		112	\$9,495,233	\$8,993,428	98.83%	94.98%	94.72%	25.16	104.3%
Residential	Contract	Total Urban Residential Sales		12	\$751,900	\$652,490	98.51%	87.31%	86.78%	34.63	113.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=CLAYTON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Urban		16	\$1,471,300	\$1,212,177	84.57%	72.46%	82.39%	43.21	102.7%
Commercial	Contract	Urban		1	\$15,000	\$10,700	71.33%	71.33%	71.33%	.	100.0%
Commercial	Contract	Rural		1	\$23,417	\$38,145	162.9%	162.9%	162.9%	.	100.0%
Commercial	Deed	Other Urban		13	\$832,300	\$789,958	101.4%	105.5%	94.91%	18.45	106.8%
Commercial	Deed	Guttenberg		11	\$1,182,000	\$921,560	87.29%	96.87%	77.97%	33.27	112.0%
Commercial	Contract	Guttenberg		3	\$425,000	\$513,181	109.3%	130.6%	120.7%	45.42	90.53%
Commercial	Deed	Total Urban Commercial Sales		40	\$3,485,600	\$2,923,695	90.79%	100.7%	83.88%	32.94	108.2%
Commercial	Contract	Total Urban Commercial Sales		4	\$440,000	\$523,881	99.82%	101.0%	119.1%	44.85	83.83%
Commercial	Deed	Total Commercial Sales		40	\$3,485,600	\$2,923,695	90.79%	100.7%	83.88%	32.94	108.2%
Commercial	Contract	Total Commercial Sales		5	\$463,417	\$562,026	112.4%	130.6%	121.3%	42.64	92.71%
Agricultural	Deed	Total Agricultural Sales		41	\$11,131,325	\$3,632,068	29.96%	22.14%	32.63%	80.63	91.81%
Agricultural	Contract	Total Agricultural Sales		4	\$1,279,000	\$353,868	23.86%	25.67%	27.67%	30.56	86.25%
	Deed	Total Rural Agricultural Sales	Improved Farm	22	\$7,732,244	\$3,020,489	42.24%	43.45%	39.06%	61.3	108.1%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$694,000	\$204,908	28.09%	28.09%	29.53%	12.76	95.13%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	19	\$3,399,081	\$611,579	15.74%	15.23%	17.99%	68.63	87.48%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$585,000	\$148,960	19.64%	19.64%	25.46%	44.21	77.13%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=CLINTON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Other Urban		1	\$107,250	\$106,150	98.97%	98.97%	98.97%	.	100.0%
Residential	Deed	Other Urban		12	\$890,513	\$892,320	103.8%	100.8%	100.2%	20.02	103.6%
Residential	Deed	Urban		129	\$16,731,100	\$16,040,769	98.38%	95.80%	95.87%	16.51	102.6%
Residential	Contract	Urban		14	\$1,410,740	\$1,414,490	109.3%	106.6%	100.3%	26.7	109.0%
Residential	Contract	Rural		1	\$102,900	\$94,160	91.51%	91.51%	91.51%	.	100.0%
Residential	Deed	Rural		29	\$4,733,500	\$4,476,230	95.80%	95.97%	94.56%	18.54	101.3%
Residential	Contract	Total Urban Residential Sales		15	\$1,517,990	\$1,520,640	108.6%	104.1%	100.2%	26.01	108.4%
Residential	Deed	Total Urban Residential Sales		141	\$17,621,613	\$16,933,089	98.84%	95.83%	96.09%	16.85	102.9%
Residential	Deed	Total Suburban Residential		29	\$4,733,500	\$4,476,230	95.80%	95.97%	94.56%	18.54	101.3%
Residential	Contract	Total Suburban Residential		1	\$102,900	\$94,160	91.51%	91.51%	91.51%	.	100.0%
Commercial	Contract	Urban		2	\$740,000	\$879,700	115.6%	115.6%	118.9%	4.446	97.27%
Commercial	Deed	Urban		25	\$3,685,350	\$2,901,400	120.6%	93.33%	78.73%	99.17	153.2%
Commercial	Deed	Total Commercial Sales		41	\$4,935,950	\$4,154,900	114.0%	100.2%	84.18%	81.79	135.4%
Commercial	Contract	Total Commercial Sales		2	\$740,000	\$879,700	115.6%	115.6%	118.9%	4.446	97.27%
Commercial	Deed	Rural		12	\$977,100	\$1,003,300	103.4%	102.4%	102.7%	4.648	100.7%
Commercial	Deed	Other Urban		4	\$273,500	\$250,200	104.8%	109.2%	91.48%	22.21	114.5%
Commercial	Deed	Total Urban Commercial Sales		29	\$3,958,850	\$3,151,600	118.4%	93.33%	79.61%	93.84	148.7%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CLINTON**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Urban Commercial Sales		2	\$740,000	\$879,700	115.6%	115.6%	118.9%	4.446	97.27%
Agricultural	Deed	Total Agricultural Sales		42	\$12,456,164	\$3,601,209	32.21%	22.59%	28.91%	73.95	111.4%
Agricultural	Contract	Total Agricultural Sales		2	\$513,071	\$72,448	13.07%	13.07%	14.12%	13.45	92.57%
	Deed	Total Rural Agricultural Sales	Improved Farm	18	\$5,777,605	\$2,303,671	47.37%	43.81%	39.87%	48.05	118.8%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$513,071	\$72,448	13.07%	13.07%	14.12%	13.45	92.57%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	24	\$6,678,559	\$1,297,538	20.84%	19.57%	19.43%	85.01	107.3%

**Jurisdiction=CLINTON - City of Clinton**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Clinton		285	\$26,854,703	\$26,038,879	104.9%	95.67%	96.96%	39.62	108.2%
Residential	Contract	Clinton		29	\$1,719,498	\$1,682,896	99.18%	99.33%	97.87%	26.47	101.3%
Residential	Contract	Total Urban Residential Sales		29	\$1,719,498	\$1,682,896	99.18%	99.33%	97.87%	26.47	101.3%
Residential	Deed	Total Urban Residential Sales		285	\$26,854,703	\$26,038,879	104.9%	95.67%	96.96%	39.62	108.2%
Commercial	Deed	Total Commercial Sales		51	\$13,094,659	\$11,953,923	119.9%	99.19%	91.29%	84.61	131.3%
Commercial	Contract	Total Commercial Sales		3	\$248,041	\$209,735	81.14%	80.93%	84.56%	23.11	95.96%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CLINTON - City of Clinton**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Deed	Total Urban Commercial Sales		51	\$13,094,659	\$11,953,923	119.9%	99.19%	91.29%	84.61	131.3%
Commercial	Contract	Total Urban Commercial Sales		3	\$248,041	\$209,735	81.14%	80.93%	84.56%	23.11	95.96%
Commercial	Contract	Clinton		3	\$248,041	\$209,735	81.14%	80.93%	84.56%	23.11	95.96%
Commercial	Deed	Clinton		51	\$13,094,659	\$11,953,923	119.9%	99.19%	91.29%	84.61	131.3%
Agricultural	Deed	Total Agricultural Sales		2	\$490,000	\$196,589	40.23%	40.23%	40.12%	19.68	100.3%
Agricultural	Contract	Total Agricultural Sales		1	\$199,558	\$34,610	17.34%	17.34%	17.34%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	2	\$490,000	\$196,589	40.23%	40.23%	40.12%	19.68	100.3%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$199,558	\$34,610	17.34%	17.34%	17.34%	.	100.0%

**Jurisdiction=CRAWFORD**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Denison		76	\$7,955,825	\$7,369,150	96.07%	94.74%	92.63%	19.5	103.7%
Residential	Contract	Rural		1	\$23,150	\$52,680	227.6%	227.6%	227.6%	.	100.0%
Residential	Contract	Other Urban		1	\$12,000	\$13,280	110.7%	110.7%	110.7%	.	100.0%
Residential	Deed	Rural		12	\$1,046,680	\$874,390	87.38%	88.54%	83.54%	22.79	104.6%
Residential	Deed	Other Urban		27	\$1,597,380	\$1,264,250	88.34%	84.89%	79.15%	34.73	111.6%
Residential	Contract	Denison		3	\$174,500	\$147,960	85.78%	89.76%	84.79%	18.58	101.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=CRAWFORD

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		29	\$1,523,900	\$1,189,540	85.21%	80.00%	78.06%	25.12	109.2%
Residential	Deed	Total Urban Residential Sales		132	\$11,077,105	\$9,822,940	92.10%	92.61%	88.68%	24.48	103.9%
Residential	Contract	Total Urban Residential Sales		4	\$186,500	\$161,240	92.00%	94.56%	86.46%	19.57	106.4%
Residential	Contract	Total Suburban Residential		1	\$23,150	\$52,680	227.6%	227.6%	227.6%	.	100.0%
Residential	Deed	Total Suburban Residential		12	\$1,046,680	\$874,390	87.38%	88.54%	83.54%	22.79	104.6%
Commercial	Deed	Other Urban		13	\$596,900	\$532,620	88.31%	89.25%	89.23%	13.33	98.97%
Commercial	Deed	Denison		10	\$1,145,850	\$989,100	82.33%	76.84%	86.32%	43.27	95.38%
Commercial	Contract	Denison		1	\$182,000	\$191,370	105.1%	105.1%	105.1%	.	100.0%
Commercial	Deed	Urban		3	\$198,000	\$181,720	108.4%	86.46%	91.78%	38.42	118.1%
Commercial	Contract	Urban		1	\$11,000	\$17,660	160.5%	160.5%	160.5%	.	100.0%
Commercial	Deed	Total Commercial Sales		26	\$1,940,750	\$1,703,440	88.33%	86.25%	87.77%	30.48	100.6%
Commercial	Contract	Total Commercial Sales		2	\$193,000	\$209,030	132.8%	132.8%	108.3%	29.49	122.7%
Commercial	Deed	Total Urban Commercial Sales		26	\$1,940,750	\$1,703,440	88.33%	86.25%	87.77%	30.48	100.6%
Commercial	Contract	Total Urban Commercial Sales		2	\$193,000	\$209,030	132.8%	132.8%	108.3%	29.49	122.7%
Agricultural	Deed	Total Agricultural Sales		43	\$16,465,964	\$3,868,480	56.82%	17.11%	23.49%	329.2	241.9%
Agricultural	Contract	Total Agricultural Sales		6	\$3,502,500	\$504,870	14.50%	14.13%	14.41%	33.06	100.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=CRAWFORD**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Improved Farm	16	\$6,673,780	\$2,330,680	124.8%	23.72%	34.92%	240.5	357.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$976,000	\$207,280	21.24%	21.24%	21.24%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	27	\$9,792,184	\$1,537,800	16.56%	14.90%	15.70%	53.67	105.5%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	5	\$2,526,500	\$297,590	13.15%	11.55%	11.78%	29.55	111.7%

**Jurisdiction=DALLAS**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Urban		2	\$124,900	\$124,600	101.2%	101.2%	99.76%	16.49	101.4%
Residential	Deed	Waukee		208	\$41,302,922	\$40,815,150	98.31%	99.49%	98.82%	11.05	99.48%
Residential	Contract	Waukee		4	\$777,424	\$749,630	96.38%	94.00%	96.42%	13.96	99.95%
Residential	Deed	Urban		85	\$11,311,265	\$11,101,010	105.6%	99.27%	98.14%	44.02	107.6%
Residential	Deed	Unknown		52	\$4,765,160	\$4,772,230	107.8%	98.89%	100.1%	34.3	107.6%
Residential	Deed	Rural		51	\$16,911,768	\$14,744,390	85.76%	87.53%	87.18%	18.31	98.37%
Residential	Contract	Rural		2	\$230,000	\$226,270	100.3%	100.3%	98.38%	21.17	102.0%
Residential	Deed	Other Urban		445	\$108,022,420	\$109,670,980	101.1%	100.4%	101.5%	10.25	99.58%
Residential	Contract	Unknown		3	\$199,403	\$255,960	129.9%	104.8%	128.4%	33.81	101.2%
Residential	Contract	Other Urban		9	\$1,908,600	\$1,927,420	102.0%	102.4%	101.0%	10.78	101.0%
Residential	Deed	Total Suburban Residential		51	\$16,911,768	\$14,744,390	85.76%	87.53%	87.18%	18.31	98.37%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=DALLAS

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Suburban Residential		2	\$230,000	\$226,270	100.3%	100.3%	98.38%	21.17	102.0%
Residential	Deed	Total Urban Residential Sales		790	\$165,401,767	\$166,359,370	101.3%	99.91%	100.6%	20.16	100.7%
Residential	Contract	Total Urban Residential Sales		18	\$3,010,327	\$3,057,610	105.3%	103.3%	101.6%	20.49	103.7%
Commercial	Deed	Unknown		15	\$2,581,500	\$3,892,720	182.2%	122.8%	150.8%	129.6	120.8%
Commercial	Contract	Unknown		1	\$60,000	\$72,140	120.2%	120.2%	120.2%	.	100.0%
Commercial	Contract	Rural		1	\$175,000	\$167,740	95.85%	95.85%	95.85%	.	100.0%
Commercial	Deed	Urban		17	\$4,340,328	\$3,585,980	75.41%	73.68%	82.62%	24.24	91.27%
Commercial	Deed	Other Urban		6	\$6,061,135	\$5,191,790	103.8%	108.9%	85.66%	40.42	121.1%
Commercial	Contract	Urban		3	\$290,000	\$194,150	61.88%	66.96%	66.95%	37.48	92.43%
Commercial	Contract	Other Urban		1	\$125,000	\$40,460	32.37%	32.37%	32.37%	.	100.0%
Commercial	Deed	Waukee		6	\$2,902,701	\$2,614,050	86.66%	84.97%	90.06%	15.79	96.23%
Commercial	Deed	Total Urban Commercial Sales		44	\$15,885,664	\$15,284,540	117.2%	92.76%	96.22%	123.1	121.8%
Commercial	Contract	Total Urban Commercial Sales		5	\$475,000	\$306,750	67.65%	66.96%	64.58%	53.23	104.8%
Commercial	Deed	Total Commercial Sales		44	\$15,885,664	\$15,284,540	117.2%	92.76%	96.22%	123.1	121.8%
Commercial	Contract	Total Commercial Sales		6	\$650,000	\$474,490	72.35%	74.54%	73.00%	47.27	99.11%
Agricultural	Deed	Total Agricultural Sales		49	\$33,782,964	\$2,960,000	16.75%	12.78%	8.76%	103	191.2%
Agricultural	Contract	Total Agricultural Sales		7	\$4,525,054	\$492,890	21.13%	14.01%	10.89%	118.3	194.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=DALLAS**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Improved Farm	15	\$7,404,570	\$1,373,920	30.68%	26.31%	18.56%	80.9	165.4%
	Contract	Total Rural Agricultural Sales	Improved Farm	3	\$3,212,504	\$408,170	32.31%	14.01%	12.71%	113.8	254.3%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	34	\$26,378,394	\$1,586,080	10.61%	11.22%	6.01%	63	176.4%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$1,312,550	\$84,720	12.74%	11.58%	6.45%	89.44	197.4%

**Jurisdiction=DAVIS**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		4	\$252,500	\$232,580	95.43%	94.98%	92.11%	6.753	103.6%
Residential	Deed	Total Urban Residential Sales		29	\$2,063,900	\$2,069,110	103.9%	97.88%	100.3%	25.98	103.7%
Residential	Deed	Total Suburban Residential		20	\$2,141,830	\$1,983,350	114.1%	94.93%	92.60%	50.49	123.2%
Residential	Deed	Rural		20	\$2,141,830	\$1,983,350	114.1%	94.93%	92.60%	50.49	123.2%
Residential	Deed	Other Urban		2	\$117,000	\$105,550	90.06%	90.06%	90.21%	2.177	99.83%
Residential	Contract	Other Urban		1	\$25,000	\$24,020	96.08%	96.08%	96.08%	.	100.0%
Residential	Deed	Bloomfield		27	\$1,946,900	\$1,963,560	105.0%	100.8%	100.9%	26.42	104.1%
Residential	Contract	Bloomfield		3	\$227,500	\$208,560	95.21%	93.89%	91.67%	8.271	103.9%
Commercial	Deed	Rural		4	\$1,161,157	\$893,640	79.65%	81.34%	76.96%	19.83	103.5%
Commercial	Deed	Other Urban		13	\$755,548	\$836,010	114.5%	104.0%	110.6%	17.77	103.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=DAVIS

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Bloomfield		6	\$261,000	\$360,410	128.7%	116.3%	138.1%	42.92	93.23%
Commercial	Contract	Bloomfield		1	\$27,500	\$27,610	100.4%	100.4%	100.4%	.	100.0%
Commercial	Deed	Total Commercial Sales		23	\$2,177,705	\$2,090,060	112.2%	103.9%	95.98%	31.2	116.9%
Commercial	Contract	Total Commercial Sales		1	\$27,500	\$27,610	100.4%	100.4%	100.4%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		19	\$1,016,548	\$1,196,420	119.0%	104.0%	117.7%	28.75	101.1%
Commercial	Contract	Total Urban Commercial Sales		1	\$27,500	\$27,610	100.4%	100.4%	100.4%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		39	\$8,873,604	\$2,213,560	29.86%	17.87%	24.95%	135.7	119.7%
Agricultural	Contract	Total Agricultural Sales		6	\$1,140,000	\$434,810	65.12%	28.52%	38.14%	142.1	170.7%
	Deed	Total Rural Agricultural Sales	Improved Farm	17	\$4,879,300	\$1,540,810	47.75%	29.05%	31.58%	119.2	151.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	6	\$1,140,000	\$434,810	65.12%	28.52%	38.14%	142.1	170.7%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	22	\$3,994,304	\$672,750	16.04%	16.19%	16.84%	40.73	95.23%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=DECATUR

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		7	\$459,100	\$400,555	90.45%	87.56%	87.25%	29.46	103.7%
Residential	Deed	Total Urban Residential Sales		40	\$2,078,063	\$1,698,038	87.56%	83.09%	81.71%	41.24	107.2%
Residential	Contract	Total Urban Residential Sales		5	\$235,622	\$221,590	107.4%	85.38%	94.04%	45.41	114.2%
Residential	Contract	Urban		2	\$82,000	\$96,958	144.0%	144.0%	118.2%	49.37	121.8%
Residential	Deed	Rural		7	\$459,100	\$400,555	90.45%	87.56%	87.25%	29.46	103.7%
Residential	Deed	Other Urban		11	\$279,700	\$232,184	95.04%	102.3%	83.01%	55.73	114.5%
Residential	Contract	Other Urban		2	\$34,622	\$29,143	84.48%	84.48%	84.17%	1.514	100.4%
Residential	Deed	Lamoni		19	\$1,268,000	\$1,083,816	87.74%	85.55%	85.47%	34.91	102.6%
Residential	Contract	Lamoni		1	\$119,000	\$95,489	80.24%	80.24%	80.24%	.	100.0%
Residential	Deed	Urban		10	\$530,363	\$382,038	78.99%	81.02%	72.03%	28.5	109.7%
Commercial	Deed	Urban		3	\$155,000	\$169,299	141.3%	107.8%	109.2%	59.52	129.4%
Commercial	Contract	Urban		2	\$51,195	\$35,734	70.74%	70.74%	69.80%	10.95	101.3%
Commercial	Deed	Rural		1	\$35,000	\$28,403	81.15%	81.15%	81.15%	.	100.0%
Commercial	Deed	Other Urban		14	\$1,168,100	\$806,306	76.70%	80.97%	69.03%	36.14	111.1%
Commercial	Deed	Lamoni		4	\$320,501	\$285,578	89.17%	93.38%	89.10%	43.34	100.1%
Commercial	Contract	Total Urban Commercial Sales		2	\$51,195	\$35,734	70.74%	70.74%	69.80%	10.95	101.3%
Commercial	Deed	Total Urban Commercial Sales		21	\$1,643,601	\$1,261,183	88.31%	92.47%	76.73%	49.97	115.1%
Commercial	Deed	Total Commercial Sales		22	\$1,678,601	\$1,289,586	87.99%	88.50%	76.83%	48.98	114.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=DECATUR**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Commercial Sales		2	\$51,195	\$35,734	70.74%	70.74%	69.80%	10.95	101.3%
Agricultural	Deed	Total Agricultural Sales		71	\$17,302,596	\$2,664,475	18.67%	13.22%	15.40%	105.8	121.3%
Agricultural	Contract	Total Agricultural Sales		3	\$1,614,000	\$245,881	13.50%	15.22%	15.23%	57.36	88.62%
	Deed	Total Rural Agricultural Sales	Improved Farm	37	\$11,528,162	\$2,001,015	25.53%	16.97%	17.36%	99.43	147.1%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$1,454,000	\$237,816	17.73%	17.73%	16.36%	20.02	108.4%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	34	\$5,774,434	\$663,460	11.21%	10.90%	11.49%	34.86	97.58%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$160,000	\$8,065	5.04%	5.04%	5.04%	.	100.0%

**Jurisdiction=DELAWARE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Urban Residential Sales		104	\$9,589,290	\$9,290,000	103.1%	96.06%	96.88%	37.31	106.4%
Residential	Contract	Total Urban Residential Sales		4	\$279,500	\$351,900	119.4%	120.7%	125.9%	30.37	94.85%
Residential	Deed	Total Suburban Residential		48	\$7,629,569	\$6,959,600	97.38%	90.77%	91.22%	31.58	106.8%
Residential	Contract	Total Suburban Residential		1	\$301,300	\$301,300	100.0%	100.0%	100.0%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=DELAWARE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		24	\$2,300,800	\$2,160,500	108.5%	91.36%	93.90%	57.79	115.6%
Residential	Deed	Rural		48	\$7,629,569	\$6,959,600	97.38%	90.77%	91.22%	31.58	106.8%
Residential	Contract	Rural		1	\$301,300	\$301,300	100.0%	100.0%	100.0%	.	100.0%
Residential	Deed	Other Urban		13	\$888,900	\$902,400	106.3%	92.24%	101.5%	42.52	104.7%
Residential	Contract	Urban		2	\$93,500	\$111,700	115.1%	115.1%	119.5%	39.82	96.37%
Residential	Deed	Manchester		67	\$6,399,590	\$6,227,100	100.6%	99.39%	97.30%	23.31	103.3%
Residential	Contract	Manchester		2	\$186,000	\$240,200	123.7%	123.7%	129.1%	34.02	95.79%
Commercial	Deed	Urban		1	\$19,000	\$3,100	16.32%	16.32%	16.32%	.	100.0%
Commercial	Contract	Urban		1	\$110,000	\$59,700	54.27%	54.27%	54.27%	.	100.0%
Commercial	Deed	Rural		1	\$21,200	\$95,100	448.6%	448.6%	448.6%	.	100.0%
Commercial	Deed	Other Urban		13	\$1,029,700	\$1,001,400	101.0%	97.71%	97.25%	14.09	103.8%
Commercial	Contract	Other Urban		1	\$120,000	\$106,300	88.58%	88.58%	88.58%	.	100.0%
Commercial	Deed	Manchester		9	\$1,581,000	\$1,430,425	84.76%	85.94%	90.48%	32.62	93.68%
Commercial	Deed	Total Commercial Sales		24	\$2,650,900	\$2,530,025	105.8%	92.53%	95.44%	73.28	110.9%
Commercial	Contract	Total Commercial Sales		2	\$230,000	\$166,000	71.43%	71.43%	72.17%	33.97	98.97%
Commercial	Deed	Total Urban Commercial Sales		23	\$2,629,700	\$2,434,925	90.94%	92.47%	92.59%	29.43	98.21%
Commercial	Contract	Total Urban Commercial Sales		2	\$230,000	\$166,000	71.43%	71.43%	72.17%	33.97	98.97%
Agricultural	Deed	Total Agricultural Sales		43	\$14,026,974	\$2,541,300	17.53%	14.41%	18.12%	103.4	96.78%
Agricultural	Contract	Total Agricultural Sales		9	\$4,384,679	\$1,161,000	32.32%	22.94%	26.48%	73.45	122.1%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=DELAWARE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
	Deed	Total Rural Agricultural Sales	Improved Farm	7	\$1,885,500	\$719,500	48.32%	36.54%	38.16%	54.44	126.6%
	Contract	Total Rural Agricultural Sales	Improved Farm	5	\$3,335,000	\$939,600	37.54%	24.57%	28.17%	63.81	133.2%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	36	\$12,141,474	\$1,821,800	11.55%	12.00%	15.00%	60.86	76.97%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$1,049,679	\$221,400	25.79%	17.25%	21.09%	97.72	122.3%

**Jurisdiction=DES MOINES**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Suburban Residential		57	\$8,199,100	\$8,100,500	100.6%	97.65%	98.80%	21.91	101.8%
Residential	Contract	Total Suburban Residential		2	\$179,000	\$188,900	188.1%	188.1%	105.5%	74.59	178.3%
Residential	Deed	Total Urban Residential Sales		453	\$42,015,974	\$40,203,300	101.1%	96.63%	95.69%	33.45	105.7%
Residential	Contract	Total Urban Residential Sales		62	\$3,655,293	\$3,628,400	110.3%	100.2%	99.26%	43.18	111.1%
Residential	Deed	Urban		75	\$7,849,562	\$7,109,600	91.62%	89.37%	90.57%	28.14	101.2%
Residential	Deed	Rural		57	\$8,199,100	\$8,100,500	100.6%	97.65%	98.80%	21.91	101.8%
Residential	Contract	Rural		2	\$179,000	\$188,900	188.1%	188.1%	105.5%	74.59	178.3%
Residential	Deed	Other Urban		3	\$339,000	\$301,900	85.74%	85.51%	89.06%	12.59	96.28%
Residential	Contract	Urban		1	\$36,500	\$36,000	98.63%	98.63%	98.63%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=DES MOINES

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Other Urban		1	\$162,230	\$104,400	64.35%	64.35%	64.35%	.	100.0%
Residential	Deed	Burlington		375	\$33,827,412	\$32,791,800	103.1%	98.56%	96.94%	33.96	106.4%
Residential	Contract	Burlington		60	\$3,456,563	\$3,488,000	111.2%	100.4%	100.9%	43.17	110.2%
Commercial	Deed	Urban		7	\$2,359,500	\$1,744,000	90.65%	97.80%	73.91%	28.45	122.6%
Commercial	Contract	Urban		1	\$100,000	\$39,400	39.40%	39.40%	39.40%	.	100.0%
Commercial	Deed	Burlington		39	\$6,982,700	\$7,784,400	108.4%	99.07%	111.5%	42.59	97.19%
Commercial	Contract	Burlington		1	\$17,000	\$18,100	106.5%	106.5%	106.5%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		46	\$9,342,200	\$9,528,400	105.7%	98.98%	102.0%	41.56	103.6%
Commercial	Contract	Total Urban Commercial Sales		2	\$117,000	\$57,500	72.94%	72.94%	49.15%	65.02	148.4%
Commercial	Deed	Total Commercial Sales		46	\$9,342,200	\$9,528,400	105.7%	98.98%	102.0%	41.56	103.6%
Commercial	Contract	Total Commercial Sales		2	\$117,000	\$57,500	72.94%	72.94%	49.15%	65.02	148.4%
Agricultural	Deed	Total Agricultural Sales		12	\$1,784,659	\$218,400	14.89%	10.44%	12.24%	96.88	121.7%
	Deed	Total Rural Agricultural Sales	Improved Farm	4	\$333,500	\$97,800	28.50%	24.49%	29.33%	61.22	97.18%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	8	\$1,451,159	\$120,600	8.08%	6.53%	8.31%	75.89	97.24%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=DICKINSON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		256	\$50,967,300	\$49,554,200	100.2%	95.60%	97.23%	43.45	103.1%
Residential	Contract	Total Urban Residential Sales		9	\$1,342,000	\$1,428,400	104.8%	98.82%	106.4%	18.39	98.47%
Residential	Deed	Total Suburban Residential		61	\$18,932,420	\$19,055,500	96.75%	96.51%	100.7%	18.17	96.12%
Residential	Contract	Total Suburban Residential		1	\$540,000	\$424,100	78.54%	78.54%	78.54%	.	100.0%
Residential	Deed	Other Urban		8	\$403,200	\$340,700	88.93%	89.26%	84.50%	21.46	105.2%
Residential	Deed	Rural		61	\$18,932,420	\$19,055,500	96.75%	96.51%	100.7%	18.17	96.12%
Residential	Deed	Spirit Lake		84	\$13,158,076	\$12,986,500	107.0%	95.34%	98.70%	66.3	108.4%
Residential	Deed	Urban		164	\$37,406,024	\$36,227,000	97.36%	95.94%	96.85%	19.34	100.5%
Residential	Contract	Urban		7	\$1,223,000	\$1,287,000	101.0%	98.82%	105.2%	15.9	95.95%
Residential	Contract	Rural		1	\$540,000	\$424,100	78.54%	78.54%	78.54%	.	100.0%
Residential	Contract	Spirit Lake		2	\$119,000	\$141,400	118.3%	118.3%	118.8%	26.18	99.54%
Commercial	Contract	Urban		2	\$645,000	\$542,100	111.4%	111.4%	84.05%	55.28	132.5%
Commercial	Deed	Urban		22	\$5,610,489	\$4,872,000	96.38%	84.67%	86.84%	39.24	111.0%
Commercial	Deed	Total Commercial Sales		43	\$11,345,539	\$11,016,588	100.1%	94.91%	97.10%	33.11	103.1%
Commercial	Contract	Total Commercial Sales		3	\$805,000	\$694,300	106.0%	95.13%	86.25%	42.03	122.9%
Commercial	Deed	Spirit Lake		9	\$1,198,350	\$1,259,388	105.0%	109.9%	105.1%	30.5	99.93%
Commercial	Contract	Spirit Lake		1	\$160,000	\$152,200	95.13%	95.13%	95.13%	.	100.0%
Commercial	Deed	Other Urban		12	\$4,536,700	\$4,885,200	103.2%	105.4%	107.7%	24.9	95.85%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=DICKINSON**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Deed	Total Urban Commercial Sales		43	\$11,345,539	\$11,016,588	100.1%	94.91%	97.10%	33.11	103.1%
Commercial	Contract	Total Urban Commercial Sales		3	\$805,000	\$694,300	106.0%	95.13%	86.25%	42.03	122.9%
Agricultural	Deed	Total Agricultural Sales		6	\$3,490,400	\$597,700	16.73%	17.94%	17.12%	25.58	97.68%
Agricultural	Contract	Total Agricultural Sales		2	\$1,270,260	\$241,400	19.56%	19.56%	19.00%	22.16	102.9%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	6	\$3,490,400	\$597,700	16.73%	17.94%	17.12%	25.58	97.68%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$1,270,260	\$241,400	19.56%	19.56%	19.00%	22.16	102.9%

**Jurisdiction=DUBUQUE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Contract	Rural		1	\$178,250	\$174,100	97.67%	97.67%	97.67%	.	100.0%
Residential	Deed	Other Urban		98	\$19,001,192	\$18,402,707	96.42%	97.17%	96.85%	10.06	99.55%
Residential	Contract	Urban		6	\$569,900	\$519,900	97.73%	94.08%	91.23%	23.36	107.1%
Residential	Deed	Urban		94	\$11,497,708	\$10,885,760	103.7%	95.49%	94.68%	54.27	109.5%
Residential	Deed	Rural		106	\$23,544,290	\$22,143,544	97.92%	94.37%	94.05%	44.68	104.1%
Residential	Contract	Other Urban		2	\$354,000	\$326,100	92.77%	92.77%	92.12%	2.451	100.7%
Residential	Deed	Total Suburban Residential		106	\$23,544,290	\$22,143,544	97.92%	94.37%	94.05%	44.68	104.1%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=DUBUQUE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Suburban Residential		1	\$178,250	\$174,100	97.67%	97.67%	97.67%	.	100.0%
Residential	Deed	Total Urban Residential Sales		192	\$30,498,900	\$29,288,467	99.96%	96.94%	96.03%	40.04	104.1%
Residential	Contract	Total Urban Residential Sales		8	\$923,900	\$846,000	96.49%	92.94%	91.57%	20.16	105.4%
Commercial	Deed	Total Urban Commercial Sales		19	\$4,515,040	\$3,485,255	93.00%	92.20%	77.19%	36.03	120.5%
Commercial	Contract	Total Urban Commercial Sales		5	\$965,000	\$1,098,069	88.26%	88.39%	113.8%	47.6	77.57%
Commercial	Deed	Total Commercial Sales		36	\$7,450,400	\$6,248,526	93.63%	95.90%	83.87%	32.67	111.6%
Commercial	Contract	Total Commercial Sales		6	\$1,100,000	\$1,188,465	84.71%	82.33%	108.0%	45.53	78.41%
Commercial	Deed	Urban		15	\$2,829,540	\$2,572,547	97.98%	97.20%	90.92%	34.53	107.8%
Commercial	Contract	Urban		4	\$900,000	\$1,081,653	104.0%	102.8%	120.2%	25.42	86.55%
Commercial	Contract	Rural		1	\$135,000	\$90,396	66.96%	66.96%	66.96%	.	100.0%
Commercial	Deed	Rural		17	\$2,935,360	\$2,763,270	94.34%	98.02%	94.14%	29.66	100.2%
Commercial	Contract	Other Urban		1	\$65,000	\$16,416	25.26%	25.26%	25.26%	.	100.0%
Commercial	Deed	Other Urban		4	\$1,685,500	\$912,708	74.31%	64.47%	54.15%	38.22	137.2%
Agricultural	Contract	Total Agricultural Sales		5	\$1,582,650	\$363,039	24.38%	17.71%	22.94%	74.2	106.3%
Agricultural	Deed	Total Agricultural Sales		50	\$12,077,789	\$3,242,049	34.72%	17.42%	26.84%	153.7	129.4%
	Deed	Total Rural Agricultural Sales	Improved Farm	20	\$5,474,016	\$2,359,505	66.72%	52.13%	43.10%	111.1	154.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=DUBUQUE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$731,000	\$250,930	39.58%	39.58%	34.33%	57.45	115.3%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	30	\$6,603,773	\$882,544	13.39%	13.24%	13.36%	47.08	100.2%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$851,650	\$112,109	14.25%	14.01%	13.16%	23.48	108.3%

**Jurisdiction=DUBUQUE - City of Dubuque**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Contract	Dubuque		30	\$3,290,809	\$3,062,150	94.29%	91.82%	93.05%	19.12	101.3%
Residential	Deed	Dubuque		610	\$75,616,091	\$74,347,370	100.9%	97.40%	98.32%	28.19	102.6%
Residential	Deed	Total Urban Residential Sales		610	\$75,616,091	\$74,347,370	100.9%	97.40%	98.32%	28.19	102.6%
Residential	Contract	Total Urban Residential Sales		30	\$3,290,809	\$3,062,150	94.29%	91.82%	93.05%	19.12	101.3%
Commercial	Contract	Dubuque		9	\$1,264,737	\$973,300	76.29%	71.41%	76.96%	27.85	99.13%
Commercial	Deed	Dubuque		59	\$22,058,816	\$17,763,600	90.38%	88.24%	80.53%	38.38	112.2%
Commercial	Deed	Total Commercial Sales		59	\$22,058,816	\$17,763,600	90.38%	88.24%	80.53%	38.38	112.2%
Commercial	Contract	Total Commercial Sales		9	\$1,264,737	\$973,300	76.29%	71.41%	76.96%	27.85	99.13%
Commercial	Deed	Total Urban Commercial Sales		59	\$22,058,816	\$17,763,600	90.38%	88.24%	80.53%	38.38	112.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=DUBUQUE - City of Dubuque**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Urban Commercial Sales		9	\$1,264,737	\$973,300	76.29%	71.41%	76.96%	27.85	99.13%
Agricultural	Deed	Total Agricultural Sales		1	\$300,000	\$1,258	0.42%	0.42%	0.42%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	1	\$300,000	\$1,258	0.42%	0.42%	0.42%	.	100.0%

**Jurisdiction=EMMET**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Suburban Residential		13	\$1,623,680	\$1,289,000	79.99%	77.46%	79.39%	26.39	100.8%
Residential	Contract	Total Suburban Residential		3	\$295,000	\$286,400	128.8%	93.25%	97.08%	53.22	132.6%
Residential	Deed	Total Urban Residential Sales		85	\$6,776,000	\$5,849,000	93.85%	89.47%	86.32%	32.28	108.7%
Residential	Contract	Total Urban Residential Sales		13	\$635,308	\$624,900	109.2%	104.8%	98.36%	18.81	111.1%
Residential	Contract	Estherville		9	\$543,500	\$523,100	107.4%	104.8%	96.25%	19.9	111.6%
Residential	Deed	Urban		19	\$1,406,750	\$1,232,200	96.36%	92.56%	87.59%	26.53	110.0%
Residential	Contract	Urban		4	\$91,808	\$101,800	113.4%	112.7%	110.9%	18.45	102.3%
Residential	Deed	Rural		13	\$1,623,680	\$1,289,000	79.99%	77.46%	79.39%	26.39	100.8%
Residential	Contract	Rural		3	\$295,000	\$286,400	128.8%	93.25%	97.08%	53.22	132.6%
Residential	Deed	Other Urban		6	\$184,500	\$158,800	94.05%	104.0%	86.07%	59.84	109.3%
Residential	Deed	Estherville		60	\$5,184,750	\$4,458,000	93.03%	89.23%	85.98%	31.08	108.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=EMMET

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Rural		1	\$375,000	\$424,400	113.2%	113.2%	113.2%	.	100.0%
Commercial	Deed	Other Urban		11	\$1,159,400	\$1,045,200	90.52%	92.15%	90.15%	25.99	100.4%
Commercial	Deed	Estherville		6	\$1,590,500	\$1,567,700	85.67%	75.75%	98.57%	40.1	86.92%
Commercial	Contract	Estherville		1	\$135,000	\$91,600	67.85%	67.85%	67.85%	.	100.0%
Commercial	Deed	Urban		2	\$120,000	\$113,100	98.43%	98.43%	94.25%	8.005	104.4%
Commercial	Deed	Total Urban Commercial Sales		19	\$2,869,900	\$2,726,000	89.82%	92.15%	94.99%	28.45	94.56%
Commercial	Contract	Total Urban Commercial Sales		1	\$135,000	\$91,600	67.85%	67.85%	67.85%	.	100.0%
Commercial	Contract	Total Commercial Sales		1	\$135,000	\$91,600	67.85%	67.85%	67.85%	.	100.0%
Commercial	Deed	Total Commercial Sales		20	\$3,244,900	\$3,150,400	90.99%	92.50%	97.09%	27.93	93.72%
Agricultural	Deed	Total Agricultural Sales		13	\$8,770,289	\$2,098,200	21.94%	16.85%	23.92%	69.69	91.69%
Agricultural	Contract	Total Agricultural Sales		1	\$1,500,000	\$920,300	61.35%	61.35%	61.35%	.	100.0%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$1,500,000	\$920,300	61.35%	61.35%	61.35%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	6	\$5,749,202	\$1,668,600	26.32%	20.02%	29.02%	68.71	90.69%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	7	\$3,021,087	\$429,600	18.18%	16.32%	14.22%	69.41	127.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=FAYETTE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		16	\$862,800	\$937,780	121.5%	110.4%	108.7%	37.27	111.8%
Residential	Deed	Total Urban Residential Sales		145	\$9,508,860	\$9,273,830	105.4%	98.40%	97.53%	32.39	108.0%
Residential	Deed	Urban		67	\$4,531,650	\$4,508,110	107.1%	100.2%	99.48%	35.89	107.6%
Residential	Contract	Urban		7	\$450,300	\$460,630	102.6%	106.4%	102.3%	11.36	100.3%
Residential	Deed	Rural		28	\$3,311,520	\$2,757,940	88.66%	82.06%	83.28%	31.86	106.5%
Residential	Contract	Rural		2	\$170,000	\$138,550	81.30%	81.30%	81.50%	6.017	99.75%
Residential	Deed	Other Urban		11	\$718,000	\$668,320	95.43%	89.85%	93.08%	24.32	102.5%
Residential	Deed	Oelwein		67	\$4,259,210	\$4,097,400	105.3%	96.34%	96.20%	29.48	109.5%
Residential	Contract	Oelwein		9	\$412,500	\$477,150	136.3%	121.0%	115.7%	41.41	117.8%
Residential	Deed	Total Suburban Residential		28	\$3,311,520	\$2,757,940	88.66%	82.06%	83.28%	31.86	106.5%
Residential	Contract	Total Suburban Residential		2	\$170,000	\$138,550	81.30%	81.30%	81.50%	6.017	99.75%
Commercial	Deed	Urban		10	\$2,443,700	\$1,823,640	90.30%	84.81%	74.63%	34.13	121.0%
Commercial	Contract	Urban		6	\$345,510	\$267,460	79.09%	78.24%	77.41%	22.17	102.2%
Commercial	Deed	Rural		1	\$278,500	\$95,030	34.12%	34.12%	34.12%	.	100.0%
Commercial	Deed	Other Urban		14	\$793,100	\$816,020	102.2%	101.9%	102.9%	7.187	99.35%
Commercial	Contract	Other Urban		1	\$22,500	\$24,140	107.3%	107.3%	107.3%	.	100.0%
Commercial	Deed	Oelwein		8	\$607,500	\$664,000	123.6%	114.9%	109.3%	27.42	113.1%
Commercial	Contract	Oelwein		1	\$110,000	\$158,850	144.4%	144.4%	144.4%	.	100.0%
Commercial	Deed	Total Commercial Sales		33	\$4,122,800	\$3,398,690	101.7%	103.6%	82.44%	28.55	123.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=FAYETTE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Contract	Total Commercial Sales		8	\$478,010	\$450,450	90.78%	87.62%	94.23%	30.89	96.34%
Commercial	Deed	Total Urban Commercial Sales		32	\$3,844,300	\$3,303,660	103.8%	103.9%	85.94%	25.82	120.8%
Commercial	Contract	Total Urban Commercial Sales		8	\$478,010	\$450,450	90.78%	87.62%	94.23%	30.89	96.34%
Agricultural	Contract	Total Agricultural Sales		5	\$2,180,000	\$518,530	23.08%	23.54%	23.79%	12.51	97.05%
Agricultural	Deed	Total Agricultural Sales		29	\$13,648,416	\$3,290,160	33.96%	21.06%	24.11%	66.23	140.9%
	Deed	Total Rural Agricultural Sales	Improved Farm	12	\$2,520,500	\$1,129,560	55.35%	55.97%	44.81%	36.81	123.5%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$325,000	\$86,650	26.66%	26.66%	26.66%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	17	\$11,127,916	\$2,160,600	18.86%	19.52%	19.42%	19.98	97.12%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$1,855,000	\$431,880	22.19%	23.29%	23.28%	10.84	95.30%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=FLOYD**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Suburban Residential		33	\$4,531,350	\$4,030,280	92.46%	89.77%	88.94%	22.12	104.0%
Residential	Contract	Urban		4	\$95,000	\$97,550	101.1%	110.5%	102.7%	21.27	98.49%
Residential	Deed	Rural		33	\$4,531,350	\$4,030,280	92.46%	89.77%	88.94%	22.12	104.0%
Residential	Deed	Other Urban		16	\$1,085,550	\$919,540	98.15%	84.72%	84.71%	48.28	115.9%
Residential	Contract	Other Urban		3	\$94,085	\$68,630	79.91%	66.59%	72.94%	30.38	109.6%
Residential	Deed	Charles City		108	\$10,054,350	\$9,469,100	100.9%	94.66%	94.18%	26.95	107.1%
Residential	Contract	Charles City		5	\$561,400	\$452,030	103.0%	97.09%	80.52%	34.7	127.9%
Residential	Deed	Urban		21	\$2,020,455	\$1,891,160	97.22%	94.66%	93.60%	18.02	103.9%
Residential	Deed	Total Urban Residential Sales		145	\$13,160,355	\$12,279,800	100.0%	94.01%	93.31%	28.76	107.2%
Residential	Contract	Total Urban Residential Sales		12	\$750,485	\$618,210	96.59%	102.5%	82.37%	29.27	117.3%
Commercial	Deed	Urban		3	\$77,360	\$64,050	94.93%	65.66%	82.79%	62.25	114.7%
Commercial	Deed	Rural		4	\$439,640	\$424,620	99.72%	100.0%	96.58%	7.247	103.2%
Commercial	Deed	Other Urban		14	\$1,289,900	\$1,268,150	91.51%	96.11%	98.31%	15.89	93.08%
Commercial	Deed	Charles City		17	\$3,359,230	\$2,966,870	86.72%	93.36%	88.32%	29.52	98.19%
Commercial	Contract	Charles City		1	\$22,000	\$19,640	89.27%	89.27%	89.27%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		34	\$4,726,490	\$4,299,070	89.42%	93.60%	90.96%	27.87	98.31%
Commercial	Contract	Total Urban Commercial Sales		1	\$22,000	\$19,640	89.27%	89.27%	89.27%	.	100.0%
Commercial	Deed	Total Commercial Sales		38	\$5,166,130	\$4,723,690	90.50%	94.38%	91.44%	26.34	98.98%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=FLOYD**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Commercial Sales		1	\$22,000	\$19,640	89.27%	89.27%	89.27%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		38	\$18,839,280	\$3,437,240	22.49%	18.29%	18.25%	59.73	123.3%
Agricultural	Contract	Total Agricultural Sales		3	\$2,135,000	\$584,350	25.81%	29.37%	27.37%	31.98	94.28%
	Deed	Total Rural Agricultural Sales	Improved Farm	6	\$2,556,217	\$619,210	35.12%	29.24%	24.22%	61.08	145.0%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$1,700,000	\$513,140	30.52%	30.52%	30.18%	5.324	101.1%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	32	\$16,283,063	\$2,818,030	20.13%	18.22%	17.31%	50.82	116.3%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$435,000	\$71,210	16.37%	16.37%	16.37%	.	100.0%

**Jurisdiction=FRANKLIN**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Urban Residential Sales		82	\$5,984,848	\$5,714,400	101.8%	97.79%	95.48%	25.82	106.6%
Residential	Contract	Total Urban Residential Sales		9	\$439,650	\$241,400	77.98%	87.00%	54.91%	38.58	142.0%
Residential	Deed	Urban		12	\$850,200	\$841,300	104.8%	100.8%	98.95%	21.65	105.9%
Residential	Contract	Urban		2	\$264,500	\$93,700	50.03%	50.03%	35.43%	104.5	141.2%
Residential	Contract	Rural		2	\$275,500	\$227,000	87.86%	87.86%	82.40%	13.43	106.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=FRANKLIN

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Other Urban		13	\$756,608	\$731,500	111.0%	91.73%	96.68%	48.04	114.8%
Residential	Contract	Other Urban		1	\$15,000	\$14,900	99.33%	99.33%	99.33%	.	100.0%
Residential	Deed	Rural		13	\$1,685,500	\$1,266,700	74.72%	80.62%	75.15%	19.56	99.43%
Residential	Deed	Hampton		57	\$4,378,040	\$4,141,600	99.03%	96.58%	94.60%	16.23	104.7%
Residential	Contract	Hampton		6	\$160,150	\$132,800	83.74%	88.91%	82.92%	25.55	101.0%
Residential	Deed	Total Suburban Residential		13	\$1,685,500	\$1,266,700	74.72%	80.62%	75.15%	19.56	99.43%
Residential	Contract	Total Suburban Residential		2	\$275,500	\$227,000	87.86%	87.86%	82.40%	13.43	106.6%
Commercial	Contract	Urban		1	\$60,000	\$63,000	105.0%	105.0%	105.0%	.	100.0%
Commercial	Deed	Rural		2	\$233,000	\$278,590	116.1%	116.1%	119.6%	12.92	97.07%
Commercial	Deed	Other Urban		14	\$3,012,900	\$2,253,364	87.66%	94.68%	74.79%	35.08	117.2%
Commercial	Contract	Other Urban		1	\$90,000	\$64,289	71.43%	71.43%	71.43%	.	100.0%
Commercial	Deed	Hampton		5	\$533,700	\$349,050	75.90%	86.78%	65.40%	34.8	116.1%
Commercial	Contract	Hampton		4	\$228,000	\$239,941	102.7%	105.9%	105.2%	13.72	97.60%
Commercial	Deed	Total Commercial Sales		21	\$3,779,600	\$2,881,004	87.57%	95.32%	76.23%	33.89	114.9%
Commercial	Contract	Total Commercial Sales		6	\$378,000	\$367,230	97.88%	102.9%	97.15%	17.34	100.8%
Commercial	Deed	Total Urban Commercial Sales		19	\$3,546,600	\$2,602,414	84.57%	92.75%	73.38%	34.8	115.2%
Commercial	Contract	Total Urban Commercial Sales		6	\$378,000	\$367,230	97.88%	102.9%	97.15%	17.34	100.8%
Agricultural	Deed	Total Agricultural Sales		40	\$19,338,311	\$3,811,100	21.91%	18.11%	19.71%	85.53	111.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=FRANKLIN**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Improved Farm	8	\$3,091,389	\$818,300	39.03%	21.55%	26.47%	97.94	147.5%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	32	\$16,246,922	\$2,992,800	17.63%	17.91%	18.42%	23.47	95.70%

**Jurisdiction=FREMONT**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		9	\$1,032,700	\$919,340	102.2%	91.38%	89.02%	32.22	114.9%
Residential	Contract	Total Suburban Residential		4	\$327,800	\$329,240	104.8%	101.9%	100.4%	23.94	104.3%
Residential	Deed	Urban		17	\$1,185,201	\$1,051,380	97.14%	94.41%	88.71%	31.24	109.5%
Residential	Contract	Urban		1	\$139,700	\$104,210	74.60%	74.60%	74.60%	.	100.0%
Residential	Contract	Rural		4	\$327,800	\$329,240	104.8%	101.9%	100.4%	23.94	104.3%
Residential	Deed	Rural		9	\$1,032,700	\$919,340	102.2%	91.38%	89.02%	32.22	114.9%
Residential	Deed	Other Urban		4	\$226,750	\$237,300	106.8%	95.56%	104.7%	29.9	102.0%
Residential	Contract	Other Urban		2	\$67,201	\$55,800	80.24%	80.24%	83.03%	13.32	96.64%
Residential	Deed	Hamburg		13	\$706,900	\$762,850	137.9%	104.1%	107.9%	51.97	127.8%
Residential	Deed	Total Urban Residential Sales		34	\$2,118,851	\$2,051,530	113.9%	96.08%	96.82%	46.35	117.6%
Residential	Contract	Total Urban Residential Sales		3	\$206,901	\$160,010	78.36%	74.60%	77.34%	10.51	101.3%
Commercial	Deed	Rural		1	\$40,000	\$14,310	35.78%	35.78%	35.78%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=FREMONT

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Other Urban		13	\$711,400	\$696,030	95.89%	96.10%	97.84%	9.811	98.01%
Commercial	Contract	Other Urban		1	\$119,000	\$85,770	72.08%	72.08%	72.08%	.	100.0%
Commercial	Deed	Hamburg		4	\$296,000	\$337,060	116.3%	113.8%	113.9%	23.51	102.1%
Commercial	Contract	Hamburg		1	\$75,000	\$65,100	86.80%	86.80%	86.80%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		17	\$1,007,400	\$1,033,090	100.7%	97.24%	102.6%	16.8	98.19%
Commercial	Contract	Total Urban Commercial Sales		2	\$194,000	\$150,870	79.44%	79.44%	77.77%	13.11	102.1%
Commercial	Deed	Total Commercial Sales		18	\$1,047,400	\$1,047,400	97.08%	96.67%	100.0%	23.11	97.08%
Commercial	Contract	Total Commercial Sales		2	\$194,000	\$150,870	79.44%	79.44%	77.77%	13.11	102.1%
Agricultural	Deed	Total Agricultural Sales		22	\$9,460,805	\$1,877,450	26.80%	19.89%	19.84%	106.9	135.0%
Agricultural	Contract	Total Agricultural Sales		2	\$375,000	\$128,530	48.33%	48.33%	34.27%	93.46	141.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	9	\$5,773,394	\$1,185,050	39.77%	20.69%	20.53%	104	193.7%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$105,000	\$84,280	80.27%	80.27%	80.27%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	13	\$3,687,411	\$692,400	17.82%	18.71%	18.78%	50.44	94.90%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$270,000	\$44,250	16.39%	16.39%	16.39%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=GREENE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		80	\$5,408,550	\$5,236,000	115.4%	99.51%	96.81%	55.59	119.2%
Residential	Contract	Total Urban Residential Sales		10	\$298,200	\$274,100	90.38%	101.2%	91.92%	27.84	98.33%
Residential	Deed	Total Suburban Residential		4	\$304,500	\$223,700	81.40%	81.70%	73.46%	25.51	110.8%
Residential	Deed	Other Urban		8	\$341,300	\$321,100	114.2%	111.0%	94.08%	41.29	121.4%
Residential	Deed	Rural		4	\$304,500	\$223,700	81.40%	81.70%	73.46%	25.51	110.8%
Residential	Deed	Urban		16	\$687,770	\$662,500	105.7%	98.68%	96.33%	39.81	109.8%
Residential	Deed	Jefferson		56	\$4,379,480	\$4,252,400	118.3%	99.47%	97.10%	60.41	121.8%
Residential	Contract	Other Urban		3	\$108,400	\$92,600	90.11%	80.73%	85.42%	20.53	105.5%
Residential	Contract	Jefferson		6	\$171,800	\$161,200	86.79%	101.2%	93.83%	34.31	92.50%
Residential	Contract	Urban		1	\$18,000	\$20,300	112.8%	112.8%	112.8%	.	100.0%
Commercial	Deed	Urban		3	\$299,000	\$319,400	102.1%	96.00%	106.8%	25.23	95.56%
Commercial	Deed	Other Urban		11	\$778,200	\$799,000	98.68%	99.22%	102.7%	11.78	96.11%
Commercial	Deed	Total Commercial Sales		21	\$1,673,200	\$1,841,800	107.9%	96.52%	110.1%	53.76	97.99%
Commercial	Contract	Total Commercial Sales		1	\$34,000	\$48,300	142.1%	142.1%	142.1%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		21	\$1,673,200	\$1,841,800	107.9%	96.52%	110.1%	53.76	97.99%
Commercial	Contract	Total Urban Commercial Sales		1	\$34,000	\$48,300	142.1%	142.1%	142.1%	.	100.0%
Commercial	Deed	Jefferson		7	\$596,000	\$723,400	124.8%	85.91%	121.4%	81.18	102.8%
Commercial	Contract	Jefferson		1	\$34,000	\$48,300	142.1%	142.1%	142.1%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=GREENE**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Agricultural	Deed	Total Agricultural Sales		32	\$21,819,639	\$3,892,600	24.12%	17.30%	17.84%	113.5	135.2%
	Deed	Total Rural Agricultural Sales	Improved Farm	9	\$9,564,650	\$1,818,900	36.84%	20.04%	19.02%	136.1	193.7%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	23	\$12,254,989	\$2,073,700	19.14%	16.90%	16.92%	37.02	113.1%

**Jurisdiction=GRUNDY**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		114	\$12,767,099	\$11,417,100	96.30%	94.05%	89.43%	23.87	107.7%
Residential	Contract	Total Urban Residential Sales		5	\$325,400	\$315,555	113.9%	99.29%	96.97%	53.21	117.4%
Residential	Deed	Grundy Center		33	\$3,187,600	\$2,815,024	101.4%	96.54%	88.31%	30.67	114.9%
Residential	Contract	Urban		4	\$259,400	\$277,655	128.0%	106.0%	107.0%	46.66	119.6%
Residential	Deed	Other Urban		11	\$881,049	\$780,102	90.88%	95.16%	88.54%	11.86	102.6%
Residential	Deed	Urban		70	\$8,698,450	\$7,821,974	94.73%	93.92%	89.92%	20.58	105.3%
Residential	Deed	Rural		5	\$637,000	\$580,235	93.16%	90.97%	91.09%	10.11	102.3%
Residential	Contract	Other Urban		1	\$66,000	\$37,900	57.42%	57.42%	57.42%	.	100.0%
Residential	Deed	Total Suburban Residential		5	\$637,000	\$580,235	93.16%	90.97%	91.09%	10.11	102.3%
Commercial	Deed	Total Urban Commercial Sales		26	\$2,991,900	\$2,473,048	86.08%	84.47%	82.66%	37.45	104.1%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=GRUNDY

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Total Commercial Sales		30	\$3,486,900	\$2,953,563	87.60%	84.47%	84.70%	35.94	103.4%
Commercial	Deed	Urban		9	\$1,011,000	\$596,820	65.23%	66.35%	59.03%	24.36	110.5%
Commercial	Deed	Rural		4	\$495,000	\$480,515	97.45%	88.19%	97.07%	28.51	100.4%
Commercial	Deed	Other Urban		12	\$902,900	\$854,638	100.8%	95.40%	94.65%	37.66	106.5%
Commercial	Deed	Grundy Center		5	\$1,078,000	\$1,021,590	88.23%	98.09%	94.77%	22.37	93.10%
Agricultural	Contract	Total Agricultural Sales		4	\$1,000,000	\$426,061	53.44%	63.85%	42.61%	47.94	125.4%
Agricultural	Deed	Total Agricultural Sales		57	\$21,608,920	\$5,454,360	42.78%	19.59%	25.24%	129	169.5%
	Deed	Total Rural Agricultural Sales	Improved Farm	26	\$4,343,635	\$2,519,705	74.24%	62.16%	58.01%	93.77	128.0%
	Contract	Total Rural Agricultural Sales	Improved Farm	3	\$550,000	\$357,034	66.13%	65.01%	64.92%	6.225	101.9%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	31	\$17,265,285	\$2,934,655	16.40%	14.99%	17.00%	50.88	96.47%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$450,000	\$69,027	15.34%	15.34%	15.34%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=GUTHRIE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		41	\$11,888,850	\$10,317,425	87.66%	86.63%	86.78%	20.93	101.0%
Residential	Contract	Total Suburban Residential		2	\$238,000	\$354,477	132.0%	132.0%	148.9%	44.19	88.60%
Residential	Deed	Total Urban Residential Sales		56	\$4,172,425	\$3,943,070	103.0%	96.10%	94.50%	45.33	109.0%
Residential	Contract	Total Urban Residential Sales		12	\$560,839	\$503,758	101.7%	92.92%	89.82%	41.5	113.3%
Residential	Deed	Rural		41	\$11,888,850	\$10,317,425	87.66%	86.63%	86.78%	20.93	101.0%
Residential	Contract	Rural		2	\$238,000	\$354,477	132.0%	132.0%	148.9%	44.19	88.60%
Residential	Deed	Other Urban		8	\$585,500	\$512,908	99.12%	90.86%	87.60%	40.37	113.2%
Residential	Contract	Other Urban		4	\$143,839	\$169,258	140.8%	145.4%	117.7%	32.45	119.6%
Residential	Contract	Urban		8	\$417,000	\$334,500	82.20%	75.45%	80.22%	29.8	102.5%
Residential	Deed	Guthrie Center		17	\$1,170,275	\$1,157,271	114.4%	107.6%	98.89%	30.16	115.7%
Residential	Deed	Urban		31	\$2,416,650	\$2,272,891	97.78%	89.47%	94.05%	54.92	104.0%
Commercial	Deed	Urban		10	\$1,357,000	\$730,256	71.86%	71.75%	53.81%	43.56	133.5%
Commercial	Contract	Urban		1	\$475,000	\$134,963	28.41%	28.41%	28.41%	.	100.0%
Commercial	Deed	Rural		4	\$472,000	\$478,622	103.7%	109.6%	101.4%	14.36	102.3%
Commercial	Contract	Guthrie Center		2	\$182,500	\$87,551	53.19%	53.19%	47.97%	77.91	110.9%
Commercial	Deed	Guthrie Center		3	\$158,000	\$128,059	78.75%	86.08%	81.05%	21.51	97.16%
Commercial	Deed	Other Urban		11	\$1,060,500	\$971,618	99.01%	90.08%	91.62%	35.11	108.1%
Commercial	Deed	Total Urban Commercial Sales		24	\$2,575,500	\$1,829,933	85.17%	84.81%	71.05%	39.08	119.9%
Commercial	Contract	Total Urban Commercial Sales		3	\$657,500	\$222,514	44.93%	28.41%	33.84%	72.57	132.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=GUTHRIE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Deed	Total Commercial Sales		28	\$3,047,500	\$2,308,555	87.82%	85.85%	75.75%	36.23	115.9%
Commercial	Contract	Total Commercial Sales		3	\$657,500	\$222,514	44.93%	28.41%	33.84%	72.57	132.8%
Agricultural	Deed	Total Agricultural Sales		56	\$20,637,134	\$3,829,008	21.87%	17.31%	18.55%	70.73	117.9%
Agricultural	Contract	Total Agricultural Sales		2	\$800,000	\$218,907	23.90%	23.90%	27.36%	40.99	87.34%
	Deed	Total Rural Agricultural Sales	Improved Farm	19	\$9,430,189	\$1,905,314	31.32%	20.41%	20.20%	67.42	155.0%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$600,000	\$184,961	30.83%	30.83%	30.83%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	37	\$11,206,945	\$1,923,694	17.02%	16.31%	17.17%	49.7	99.18%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$200,000	\$33,946	16.97%	16.97%	16.97%	.	100.0%

**Jurisdiction=HAMILTON**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Webster City		75	\$6,376,700	\$6,466,540	106.2%	104.0%	101.4%	18.99	104.7%
Residential	Contract	Webster City		5	\$356,900	\$302,400	91.44%	86.73%	84.73%	24.88	107.9%
Residential	Deed	Urban		19	\$1,765,500	\$1,905,610	139.0%	106.8%	107.9%	66.96	128.7%
Residential	Contract	Urban		2	\$90,000	\$96,400	114.4%	114.4%	107.1%	20.24	106.8%
Residential	Contract	Rural		1	\$25,000	\$42,720	170.9%	170.9%	170.9%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=HAMILTON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Other Urban		15	\$802,300	\$846,120	135.3%	109.7%	105.5%	46.44	128.3%
Residential	Deed	Rural		8	\$940,250	\$942,210	107.9%	106.6%	100.2%	19.4	107.7%
Residential	Deed	Total Suburban Residential		8	\$940,250	\$942,210	107.9%	106.6%	100.2%	19.4	107.7%
Residential	Contract	Total Suburban Residential		1	\$25,000	\$42,720	170.9%	170.9%	170.9%	.	100.0%
Residential	Deed	Total Urban Residential Sales		109	\$8,944,500	\$9,218,270	115.9%	105.0%	103.1%	42.65	112.5%
Residential	Contract	Total Urban Residential Sales		7	\$446,900	\$398,800	98.00%	98.02%	89.24%	24.15	109.8%
Commercial	Deed	Other Urban		16	\$2,500,726	\$2,562,338	102.0%	105.8%	102.5%	27.5	99.54%
Commercial	Deed	Webster City		12	\$2,936,629	\$2,785,905	143.6%	128.0%	94.87%	55.34	151.3%
Commercial	Contract	Webster City		3	\$660,000	\$825,710	121.0%	127.8%	125.1%	11.1	96.68%
Commercial	Deed	Urban		4	\$160,000	\$215,786	140.2%	126.3%	134.9%	60.11	104.0%
Commercial	Contract	Rural		1	\$135,000	\$164,480	121.8%	121.8%	121.8%	.	100.0%
Commercial	Contract	Other Urban		2	\$108,000	\$82,800	67.00%	67.00%	76.67%	30.61	87.39%
Commercial	Deed	Total Commercial Sales		32	\$5,597,355	\$5,564,028	122.4%	108.5%	99.40%	49.96	123.1%
Commercial	Contract	Total Commercial Sales		6	\$903,000	\$1,072,990	103.1%	113.7%	118.8%	29.72	86.78%
Commercial	Deed	Total Urban Commercial Sales		32	\$5,597,355	\$5,564,028	122.4%	108.5%	99.40%	49.96	123.1%
Commercial	Contract	Total Urban Commercial Sales		5	\$768,000	\$908,510	99.37%	105.5%	118.3%	32.9	84.00%
Agricultural	Contract	Total Agricultural Sales		4	\$1,845,200	\$293,550	22.83%	13.96%	15.91%	82.75	143.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=HAMILTON**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Agricultural	Deed	Total Agricultural Sales		29	\$10,180,092	\$2,088,290	29.65%	17.26%	20.51%	83.41	144.5%
	Deed	Total Rural Agricultural Sales	Improved Farm	9	\$1,955,570	\$792,570	57.28%	53.70%	40.53%	50.91	141.3%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$115,000	\$58,800	51.13%	51.13%	51.13%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	20	\$8,224,522	\$1,295,720	17.22%	16.24%	15.75%	25.2	109.3%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$1,730,200	\$234,750	13.39%	13.96%	13.57%	7.376	98.69%

**Jurisdiction=HANCOCK**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Contract	Urban		8	\$304,000	\$416,720	133.3%	115.6%	137.1%	38.41	97.27%
Residential	Deed	Rural		12	\$1,232,000	\$1,204,887	107.7%	100.5%	97.80%	27.57	110.2%
Residential	Deed	Other Urban		7	\$412,635	\$416,300	106.7%	98.70%	100.9%	25.64	105.8%
Residential	Deed	Garner		25	\$3,289,800	\$3,199,120	100.4%	100.2%	97.24%	24.74	103.2%
Residential	Contract	Garner		2	\$200,000	\$206,030	113.9%	113.9%	103.0%	22.53	110.6%
Residential	Deed	Urban		25	\$1,489,900	\$1,536,420	114.8%	105.1%	103.1%	30.47	111.4%
Residential	Deed	Total Urban Residential Sales		57	\$5,192,335	\$5,151,840	107.5%	100.7%	99.22%	28.15	108.3%
Residential	Contract	Total Urban Residential Sales		10	\$504,000	\$622,750	129.4%	115.6%	123.6%	36.07	104.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=HANCOCK

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		12	\$1,232,000	\$1,204,887	107.7%	100.5%	97.80%	27.57	110.2%
Commercial	Deed	Urban		7	\$566,500	\$282,590	95.00%	85.20%	49.88%	56.2	190.4%
Commercial	Deed	Rural		2	\$833,429	\$610,640	93.96%	93.96%	73.27%	45.81	128.2%
Commercial	Deed	Other Urban		13	\$2,606,800	\$1,932,580	94.27%	96.69%	74.14%	18.02	127.2%
Commercial	Deed	Garner		5	\$336,600	\$297,090	97.04%	85.32%	88.26%	35.37	109.9%
Commercial	Deed	Total Urban Commercial Sales		25	\$3,509,900	\$2,512,260	95.03%	91.37%	71.58%	34.17	132.8%
Commercial	Deed	Total Commercial Sales		27	\$4,343,329	\$3,122,900	94.95%	91.37%	71.90%	34.04	132.1%
Agricultural	Contract	Total Agricultural Sales		3	\$1,073,269	\$212,224	20.49%	18.37%	19.77%	33.79	103.6%
Agricultural	Deed	Total Agricultural Sales		31	\$11,993,421	\$2,444,809	34.07%	18.62%	20.38%	127	167.1%
	Deed	Total Rural Agricultural Sales	Improved Farm	8	\$1,539,440	\$665,419	82.53%	68.52%	43.22%	79.85	190.9%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$501,150	\$74,543	14.87%	14.87%	14.87%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	23	\$10,453,981	\$1,779,390	17.21%	17.62%	17.02%	24.83	101.1%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$572,119	\$137,681	23.30%	23.30%	24.07%	29.92	96.81%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=HARDIN

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Iowa Falls		69	\$5,852,664	\$5,711,790	106.5%	98.28%	97.59%	39.17	109.2%
Residential	Contract	Iowa Falls		4	\$103,000	\$95,410	92.95%	83.19%	92.63%	50.23	100.3%
Residential	Deed	Urban		70	\$4,951,812	\$4,866,340	108.7%	99.71%	98.27%	42.91	110.7%
Residential	Contract	Urban		10	\$340,500	\$357,260	116.8%	105.4%	104.9%	36.58	111.3%
Residential	Deed	Unknown		6	\$527,000	\$488,650	93.30%	94.67%	92.72%	22.59	100.6%
Residential	Deed	Rural		19	\$2,468,400	\$1,935,910	86.61%	83.35%	78.43%	31.79	110.4%
Residential	Deed	Other Urban		17	\$1,063,550	\$857,250	90.20%	83.07%	80.60%	43.42	111.9%
Residential	Contract	Other Urban		1	\$25,000	\$30,710	122.8%	122.8%	122.8%	.	100.0%
Residential	Deed	Total Suburban Residential		19	\$2,468,400	\$1,935,910	86.61%	83.35%	78.43%	31.79	110.4%
Residential	Deed	Total Urban Residential Sales		162	\$12,395,026	\$11,924,030	105.3%	97.24%	96.20%	41.07	109.4%
Residential	Contract	Total Urban Residential Sales		15	\$468,500	\$483,380	110.8%	102.3%	103.2%	37.93	107.4%
Commercial	Deed	Urban		8	\$465,520	\$401,372	119.6%	110.1%	86.22%	39.1	138.8%
Commercial	Contract	Urban		1	\$91,005	\$81,470	89.52%	89.52%	89.52%	.	100.0%
Commercial	Deed	Rural		3	\$296,190	\$1,180,361	300.2%	275.6%	398.5%	69.37	75.34%
Commercial	Contract	Rural		1	\$25,000	\$67,810	271.2%	271.2%	271.2%	.	100.0%
Commercial	Deed	Other Urban		13	\$2,462,800	\$2,393,040	105.6%	96.73%	97.17%	23.04	108.7%
Commercial	Deed	Iowa Falls		14	\$1,175,135	\$1,415,288	139.9%	116.7%	120.4%	60.61	116.2%
Commercial	Deed	Total Commercial Sales		38	\$4,399,645	\$5,390,061	136.6%	106.9%	122.5%	65.71	111.5%
Commercial	Contract	Total Commercial Sales		2	\$116,005	\$149,280	180.4%	180.4%	128.7%	71.23	140.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=HARDIN**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Total Urban Commercial Sales		35	\$4,103,455	\$4,209,700	122.5%	102.1%	102.6%	49.28	119.4%
Commercial	Contract	Total Urban Commercial Sales		1	\$91,005	\$81,470	89.52%	89.52%	89.52%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		37	\$15,487,948	\$3,160,820	24.05%	19.18%	20.41%	66.47	117.8%
Agricultural	Contract	Total Agricultural Sales		1	\$458,200	\$79,910	17.44%	17.44%	17.44%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	13	\$7,646,998	\$1,663,680	32.62%	19.55%	21.76%	74.58	149.9%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$458,200	\$79,910	17.44%	17.44%	17.44%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	24	\$7,840,950	\$1,497,140	19.41%	18.45%	19.09%	26.91	101.6%

**Jurisdiction=HARRISON**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		33	\$2,861,750	\$2,686,295	98.24%	100.3%	93.87%	29.4	104.7%
Residential	Contract	Urban		3	\$104,000	\$77,140	73.42%	63.35%	74.17%	39.8	98.98%
Residential	Deed	Rural		17	\$3,069,550	\$2,565,378	86.94%	83.31%	83.58%	34.17	104.0%
Residential	Contract	Rural		1	\$179,900	\$119,148	66.23%	66.23%	66.23%	.	100.0%
Residential	Deed	Other Urban		12	\$498,350	\$533,695	124.1%	90.81%	107.1%	45.16	115.9%
Residential	Contract	Other Urban		3	\$172,950	\$188,899	131.5%	108.1%	109.2%	41.42	120.4%
Residential	Deed	Missouri Valley		22	\$1,943,660	\$1,919,210	101.3%	104.3%	98.74%	24.85	102.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=HARRISON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Missouri Valley		6	\$340,500	\$250,995	77.92%	82.64%	73.71%	30.95	105.7%
Residential	Deed	Total Urban Residential Sales		67	\$5,303,760	\$5,139,200	103.9%	100.3%	96.90%	33.66	107.2%
Residential	Contract	Total Urban Residential Sales		12	\$617,450	\$517,034	90.18%	92.43%	83.74%	44.11	107.7%
Residential	Deed	Total Suburban Residential		17	\$3,069,550	\$2,565,378	86.94%	83.31%	83.58%	34.17	104.0%
Residential	Contract	Total Suburban Residential		1	\$179,900	\$119,148	66.23%	66.23%	66.23%	.	100.0%
Commercial	Deed	Urban		4	\$207,000	\$152,931	103.3%	68.33%	73.88%	83.9	139.8%
Commercial	Contract	Urban		1	\$26,000	\$24,774	95.28%	95.28%	95.28%	.	100.0%
Commercial	Deed	Rural		1	\$493,000	\$186,876	37.91%	37.91%	37.91%	.	100.0%
Commercial	Deed	Other Urban		13	\$771,600	\$764,170	114.2%	97.74%	99.04%	37.81	115.3%
Commercial	Deed	Missouri Valley		5	\$4,410,071	\$2,404,940	55.84%	53.42%	54.53%	12.72	102.4%
Commercial	Contract	Missouri Valley		1	\$48,000	\$46,590	97.06%	97.06%	97.06%	.	100.0%
Commercial	Contract	Total Urban Commercial Sales		2	\$74,000	\$71,364	96.17%	96.17%	96.44%	1.307	99.73%
Commercial	Deed	Total Urban Commercial Sales		22	\$5,388,671	\$3,322,041	98.95%	93.75%	61.65%	52.88	160.5%
Commercial	Deed	Total Commercial Sales		23	\$5,881,671	\$3,508,917	96.29%	93.73%	59.66%	54.71	161.4%
Commercial	Contract	Total Commercial Sales		2	\$74,000	\$71,364	96.17%	96.17%	96.44%	1.307	99.73%
Agricultural	Deed	Total Agricultural Sales		51	\$12,344,015	\$2,444,157	19.43%	13.54%	19.80%	135	98.12%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=HARRISON**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Agricultural	Contract	Total Agricultural Sales		11	\$3,408,978	\$501,581	12.20%	11.72%	14.71%	58.17	82.91%
	Deed	Total Rural Agricultural Sales	Improved Farm	14	\$4,921,067	\$1,363,334	42.57%	24.47%	27.70%	97.25	153.7%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$937,000	\$160,936	17.61%	17.61%	17.18%	52.39	102.6%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	37	\$7,422,948	\$1,080,823	10.67%	11.36%	14.56%	65.95	73.29%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	9	\$2,471,978	\$340,645	10.99%	11.72%	13.78%	59.88	79.79%

**Jurisdiction=HENRY**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Mount Pleasant		3	\$165,000	\$171,310	111.0%	108.6%	103.8%	18.72	106.9%
Residential	Deed	Total Suburban Residential		24	\$3,477,650	\$3,120,620	91.16%	91.85%	89.73%	15.89	101.6%
Residential	Deed	Total Urban Residential Sales		185	\$17,442,167	\$16,247,300	100.3%	93.82%	93.15%	31.06	107.7%
Residential	Contract	Total Urban Residential Sales		6	\$289,000	\$287,140	112.0%	111.9%	99.36%	19.6	112.7%
Residential	Contract	Other Urban		2	\$26,500	\$33,690	127.4%	127.4%	127.1%	13.6	100.2%
Residential	Deed	Rural		24	\$3,477,650	\$3,120,620	91.16%	91.85%	89.73%	15.89	101.6%
Residential	Deed	Other Urban		11	\$814,500	\$733,850	89.94%	81.10%	90.10%	26.82	99.83%
Residential	Deed	Mount Pleasant		104	\$11,654,542	\$10,824,350	96.83%	93.28%	92.88%	20.26	104.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=HENRY

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		70	\$4,973,125	\$4,689,100	107.1%	97.21%	94.29%	40.15	113.5%
Residential	Contract	Urban		1	\$97,500	\$82,140	84.25%	84.25%	84.25%	.	100.0%
Commercial	Deed	Urban		4	\$246,000	\$210,190	83.30%	86.88%	85.44%	46.26	97.49%
Commercial	Contract	Urban		1	\$101,500	\$128,940	127.0%	127.0%	127.0%	.	100.0%
Commercial	Deed	Rural		1	\$55,000	\$53,420	97.13%	97.13%	97.13%	.	100.0%
Commercial	Contract	Rural		1	\$195,000	\$201,700	103.4%	103.4%	103.4%	.	100.0%
Commercial	Deed	Other Urban		13	\$4,644,152	\$4,731,070	97.22%	98.95%	101.9%	11.03	95.43%
Commercial	Contract	Other Urban		1	\$22,000	\$27,350	124.3%	124.3%	124.3%	.	100.0%
Commercial	Deed	Mount Pleasant		16	\$4,609,940	\$4,900,263	119.3%	97.15%	106.3%	48.58	112.2%
Commercial	Deed	Total Commercial Sales		34	\$9,555,092	\$9,894,943	106.0%	98.78%	103.6%	40.97	102.3%
Commercial	Contract	Total Commercial Sales		3	\$318,500	\$357,990	118.3%	124.3%	112.4%	10.92	105.2%
Commercial	Deed	Total Urban Commercial Sales		33	\$9,500,092	\$9,841,523	106.2%	98.95%	103.6%	41.47	102.5%
Commercial	Contract	Total Urban Commercial Sales		2	\$123,500	\$156,290	125.7%	125.7%	126.6%	1.528	99.31%
Agricultural	Deed	Total Agricultural Sales		22	\$6,849,589	\$1,742,633	27.29%	20.45%	25.44%	77.09	107.3%
Agricultural	Contract	Total Agricultural Sales		3	\$1,899,277	\$341,525	16.22%	17.80%	17.98%	22.33	90.19%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$1,699,277	\$317,377	18.29%	18.29%	18.68%	3.808	97.92%
	Deed	Total Rural Agricultural Sales	Improved Farm	7	\$1,684,269	\$715,021	45.21%	48.82%	42.45%	66.59	106.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=HENRY**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$200,000	\$24,148	12.07%	12.07%	12.07%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	15	\$5,165,320	\$1,027,612	18.93%	20.43%	19.89%	33.38	95.14%

**Jurisdiction=HOWARD**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Other Urban		9	\$368,500	\$419,580	123.9%	112.2%	113.9%	31.45	108.8%
Residential	Contract	Other Urban		2	\$69,500	\$49,360	70.29%	70.29%	71.02%	10.78	98.97%
Residential	Contract	Cresco		1	\$62,500	\$76,730	122.8%	122.8%	122.8%	.	100.0%
Residential	Contract	Urban		2	\$56,000	\$62,000	114.4%	114.4%	110.7%	42.31	103.3%
Residential	Deed	Urban		7	\$414,000	\$405,520	107.6%	95.63%	97.95%	34.74	109.8%
Residential	Deed	Rural		20	\$2,334,300	\$1,799,270	80.18%	76.90%	77.08%	28.97	104.0%
Residential	Deed	Cresco		59	\$5,335,300	\$4,796,380	94.63%	92.36%	89.90%	26.36	105.3%
Residential	Deed	Total Urban Residential Sales		75	\$6,117,800	\$5,621,480	99.36%	94.99%	91.89%	29.56	108.1%
Residential	Contract	Total Urban Residential Sales		5	\$188,000	\$188,090	98.42%	80.16%	100.0%	36.22	98.37%
Residential	Deed	Total Suburban Residential		20	\$2,334,300	\$1,799,270	80.18%	76.90%	77.08%	28.97	104.0%
Commercial	Deed	Total Urban Commercial Sales		23	\$1,571,075	\$1,317,790	86.31%	93.93%	83.88%	26.3	102.9%
Commercial	Deed	Total Commercial Sales		24	\$1,929,075	\$1,458,340	84.35%	92.47%	75.60%	28.68	111.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=HOWARD**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Rural		1	\$358,000	\$140,550	39.26%	39.26%	39.26%	.	100.0%
Commercial	Deed	Cresco		7	\$647,675	\$469,650	73.06%	76.91%	72.51%	27.17	100.8%
Commercial	Deed	Urban		1	\$50,000	\$23,650	47.30%	47.30%	47.30%	.	100.0%
Commercial	Deed	Other Urban		15	\$873,400	\$824,490	95.09%	97.64%	94.40%	20	100.7%
Agricultural	Contract	Total Agricultural Sales		5	\$2,989,147	\$509,460	43.02%	21.94%	17.04%	141.7	252.4%
Agricultural	Deed	Total Agricultural Sales		49	\$13,974,304	\$4,315,020	34.01%	18.53%	30.88%	94.23	110.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$548,000	\$195,260	87.67%	87.67%	35.63%	101.8	246.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	18	\$5,895,824	\$2,933,280	60.44%	57.78%	49.75%	62.86	121.5%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$2,441,147	\$314,200	13.26%	17.76%	12.87%	87.44	103.1%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	31	\$8,078,480	\$1,381,740	18.67%	15.77%	17.10%	68.47	109.1%

**Jurisdiction=HUMBOLDT**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Humboldt		3	\$173,000	\$155,100	87.72%	74.21%	89.65%	34.41	97.84%
Residential	Deed	Urban		15	\$853,800	\$770,190	102.2%	87.08%	90.21%	31.09	113.3%
Residential	Deed	Rural		9	\$1,263,000	\$1,028,810	86.30%	86.75%	81.46%	22.12	105.9%
Residential	Deed	Other Urban		12	\$380,500	\$444,230	129.4%	136.8%	116.7%	28.32	110.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=HUMBOLDT

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Urban		2	\$52,000	\$63,330	124.2%	124.2%	121.8%	11.72	101.9%
Residential	Contract	Other Urban		3	\$92,900	\$102,900	111.8%	110.2%	110.8%	5.583	101.0%
Residential	Deed	Humboldt		55	\$6,028,800	\$5,398,400	93.85%	90.31%	89.54%	19.32	104.8%
Residential	Deed	Total Suburban Residential		9	\$1,263,000	\$1,028,810	86.30%	86.75%	81.46%	22.12	105.9%
Residential	Deed	Total Urban Residential Sales		82	\$7,263,100	\$6,612,820	100.6%	90.74%	91.05%	26.87	110.5%
Residential	Contract	Total Urban Residential Sales		8	\$317,900	\$321,330	105.9%	112.1%	101.1%	22.23	104.7%
Commercial	Deed	Humboldt		12	\$2,372,400	\$1,406,250	75.87%	79.74%	59.28%	25.56	128.0%
Commercial	Deed	Other Urban		12	\$1,435,100	\$1,469,570	104.7%	103.8%	102.4%	13.36	102.3%
Commercial	Deed	Total Commercial Sales		24	\$3,807,500	\$2,875,820	90.30%	90.89%	75.53%	24.53	119.6%
Commercial	Deed	Total Urban Commercial Sales		24	\$3,807,500	\$2,875,820	90.30%	90.89%	75.53%	24.53	119.6%
Agricultural	Deed	Total Agricultural Sales		28	\$13,244,161	\$2,416,787	18.75%	15.88%	18.25%	83.17	102.8%
Agricultural	Contract	Total Agricultural Sales		6	\$579,640	\$142,826	15.31%	9.23%	24.64%	113	62.12%
	Deed	Total Rural Agricultural Sales	Improved Farm	9	\$4,314,265	\$948,994	29.61%	19.65%	22.00%	75.49	134.6%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	19	\$8,929,896	\$1,467,793	13.60%	14.87%	16.44%	54.88	82.77%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	6	\$579,640	\$142,826	15.31%	9.23%	24.64%	113	62.12%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=IDA

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		62	\$3,750,755	\$3,454,920	105.1%	95.12%	92.11%	42.07	114.1%
Residential	Contract	Total Urban Residential Sales		6	\$156,100	\$154,350	103.7%	92.22%	98.88%	48.89	104.9%
Residential	Deed	Total Suburban Residential		3	\$307,000	\$339,450	113.7%	107.7%	110.6%	12.05	102.8%
Residential	Deed	Urban		32	\$1,789,155	\$1,790,340	117.7%	103.3%	100.1%	45.77	117.6%
Residential	Contract	Urban		4	\$89,100	\$100,600	117.5%	92.97%	112.9%	49.14	104.1%
Residential	Deed	Rural		3	\$307,000	\$339,450	113.7%	107.7%	110.6%	12.05	102.8%
Residential	Deed	Other Urban		13	\$621,250	\$545,190	94.02%	93.27%	87.76%	30.24	107.1%
Residential	Deed	Ida Grove		17	\$1,340,350	\$1,119,390	90.06%	85.90%	83.51%	26.67	107.8%
Residential	Contract	Ida Grove		2	\$67,000	\$53,750	76.02%	76.02%	80.22%	30.84	94.76%
Commercial	Deed	Other Urban		11	\$698,700	\$627,760	89.29%	92.31%	89.85%	21.72	99.38%
Commercial	Contract	Urban		1	\$24,000	\$6,590	27.46%	27.46%	27.46%	.	100.0%
Commercial	Deed	Ida Grove		5	\$301,000	\$157,690	61.43%	53.41%	52.39%	37.83	117.3%
Commercial	Contract	Ida Grove		1	\$40,000	\$8,660	21.65%	21.65%	21.65%	.	100.0%
Commercial	Deed	Rural		1	\$50,000	\$78,680	157.4%	157.4%	157.4%	.	100.0%
Commercial	Deed	Urban		5	\$297,700	\$216,790	67.58%	70.96%	72.82%	31.69	92.80%
Commercial	Deed	Total Urban Commercial Sales		21	\$1,297,400	\$1,002,240	77.49%	82.87%	77.25%	30.36	100.3%
Commercial	Contract	Total Urban Commercial Sales		2	\$64,000	\$15,250	24.55%	24.55%	23.83%	16.73	103.0%
Commercial	Deed	Total Commercial Sales		22	\$1,347,400	\$1,080,920	81.12%	83.95%	80.22%	35.24	101.1%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=IDA**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Commercial Sales		2	\$64,000	\$15,250	24.55%	24.55%	23.83%	16.73	103.0%
Agricultural	Deed	Total Agricultural Sales		17	\$7,125,950	\$1,535,210	34.11%	20.31%	21.54%	72.83	158.3%
	Deed	Total Rural Agricultural Sales	Improved Farm	9	\$2,751,000	\$590,140	40.17%	20.31%	21.45%	75.25	187.3%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	8	\$4,374,950	\$945,070	27.28%	18.09%	21.60%	59.66	126.3%

**Jurisdiction=IOWA**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		55	\$6,107,175	\$5,792,610	101.0%	99.42%	94.85%	30.3	106.5%
Residential	Contract	Urban		4	\$635,000	\$678,970	104.3%	107.3%	106.9%	21.35	97.53%
Residential	Deed	Rural		40	\$6,677,034	\$6,147,330	93.37%	93.95%	92.07%	17.71	101.4%
Residential	Contract	Rural		1	\$175,000	\$177,070	101.2%	101.2%	101.2%	.	100.0%
Residential	Deed	Other Urban		7	\$317,800	\$428,350	160.1%	147.5%	134.8%	61.24	118.8%
Residential	Contract	Other Urban		1	\$77,000	\$79,620	103.4%	103.4%	103.4%	.	100.0%
Residential	Deed	Marengo		22	\$2,037,800	\$2,091,840	106.9%	105.7%	102.7%	21.48	104.1%
Residential	Contract	Marengo		3	\$195,000	\$169,120	89.44%	86.04%	86.73%	15.66	103.1%
Residential	Deed	Total Suburban Residential		40	\$6,677,034	\$6,147,330	93.37%	93.95%	92.07%	17.71	101.4%
Residential	Contract	Total Suburban Residential		1	\$175,000	\$177,070	101.2%	101.2%	101.2%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=IOWA

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		84	\$8,462,775	\$8,312,800	107.5%	101.1%	98.23%	38.35	109.4%
Residential	Contract	Total Urban Residential Sales		8	\$907,000	\$927,710	98.61%	100.1%	102.3%	18.32	96.41%
Commercial	Contract	Total Commercial Sales		4	\$1,142,750	\$1,308,400	116.2%	119.3%	114.5%	48.97	101.5%
Commercial	Deed	Total Commercial Sales		25	\$2,565,600	\$3,162,700	123.1%	112.6%	123.3%	39.28	99.87%
Commercial	Deed	Total Urban Commercial Sales		18	\$1,812,400	\$1,941,270	105.5%	104.6%	107.1%	19.43	98.47%
Commercial	Contract	Total Urban Commercial Sales		2	\$997,750	\$1,107,110	119.3%	119.3%	111.0%	16.57	107.6%
Commercial	Deed	Urban		4	\$613,000	\$681,740	98.73%	100.7%	111.2%	30.88	88.77%
Commercial	Deed	Rural		7	\$753,200	\$1,221,430	168.5%	165.1%	162.2%	41.27	103.9%
Commercial	Contract	Rural		2	\$145,000	\$201,290	113.0%	113.0%	138.8%	85.24	81.39%
Commercial	Deed	Other Urban		13	\$1,151,900	\$1,219,050	109.1%	104.7%	105.8%	15.85	103.1%
Commercial	Deed	Marengo		1	\$47,500	\$40,480	85.22%	85.22%	85.22%	.	100.0%
Commercial	Contract	Marengo		2	\$997,750	\$1,107,110	119.3%	119.3%	111.0%	16.57	107.6%
Agricultural	Deed	Total Agricultural Sales		16	\$3,754,691	\$926,530	24.89%	18.24%	24.68%	114.6	100.9%
Agricultural	Contract	Total Agricultural Sales		1	\$225,000	\$56,290	25.02%	25.02%	25.02%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	4	\$1,096,000	\$437,360	58.82%	49.04%	39.91%	70.56	147.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=IOWA**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
	Deed	Total Rural Agricultural Sales	Unimproved Farm	12	\$2,658,691	\$489,170	13.58%	16.82%	18.40%	66.94	73.83%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$225,000	\$56,290	25.02%	25.02%	25.02%	.	100.0%

**Jurisdiction=JACKSON**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Other Urban		16	\$972,700	\$1,053,900	119.0%	107.3%	108.3%	27.47	109.8%
Residential	Contract	Other Urban		1	\$26,500	\$38,000	143.4%	143.4%	143.4%	.	100.0%
Residential	Deed	Maquoketa		55	\$4,548,362	\$4,524,600	103.0%	103.1%	99.48%	21.9	103.5%
Residential	Contract	Rural		2	\$180,000	\$233,800	126.0%	126.0%	129.9%	13.24	96.97%
Residential	Contract	Maquoketa		4	\$450,000	\$458,400	101.1%	102.6%	101.9%	8.254	99.21%
Residential	Deed	Urban		27	\$3,093,400	\$2,850,200	97.50%	92.73%	92.14%	28.65	105.8%
Residential	Contract	Urban		3	\$218,000	\$212,700	112.1%	84.07%	97.57%	43.83	114.9%
Residential	Deed	Rural		29	\$5,148,200	\$4,413,900	89.07%	82.05%	85.74%	22.53	103.9%
Residential	Contract	Total Urban Residential Sales		8	\$694,500	\$709,100	110.5%	102.6%	102.1%	27.55	108.2%
Residential	Deed	Total Urban Residential Sales		98	\$8,614,462	\$8,428,700	104.1%	99.16%	97.84%	25.54	106.4%
Residential	Deed	Total Suburban Residential		29	\$5,148,200	\$4,413,900	89.07%	82.05%	85.74%	22.53	103.9%
Residential	Contract	Total Suburban Residential		2	\$180,000	\$233,800	126.0%	126.0%	129.9%	13.24	96.97%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=JACKSON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Urban		8	\$1,234,604	\$817,900	71.01%	74.39%	66.25%	40.8	107.2%
Commercial	Contract	Urban		2	\$450,001	\$397,300	84.51%	84.51%	88.29%	25.86	95.72%
Commercial	Deed	Other Urban		17	\$2,463,076	\$2,658,400	110.3%	106.4%	107.9%	9.422	102.2%
Commercial	Contract	Other Urban		3	\$156,241	\$209,200	133.8%	144.9%	133.9%	17.93	99.91%
Commercial	Deed	Maquoketa		14	\$3,177,300	\$3,631,300	95.93%	80.17%	114.3%	44.15	83.93%
Commercial	Contract	Maquoketa		4	\$250,000	\$232,700	135.3%	92.15%	93.08%	72.48	145.4%
Commercial	Deed	Total Urban Commercial Sales		39	\$6,874,980	\$7,107,600	97.07%	102.6%	103.4%	33.14	93.89%
Commercial	Contract	Total Urban Commercial Sales		9	\$856,242	\$839,200	123.5%	99.96%	98.01%	53.1	126.0%
Commercial	Deed	Total Commercial Sales		39	\$6,874,980	\$7,107,600	97.07%	102.6%	103.4%	33.14	93.89%
Commercial	Contract	Total Commercial Sales		9	\$856,242	\$839,200	123.5%	99.96%	98.01%	53.1	126.0%
Agricultural	Deed	Total Agricultural Sales		41	\$8,821,199	\$2,080,400	22.84%	19.54%	23.58%	85.11	96.84%
Agricultural	Contract	Total Agricultural Sales		9	\$2,910,000	\$842,800	33.39%	20.93%	28.96%	85.78	115.3%
	Deed	Total Rural Agricultural Sales	Improved Farm	11	\$4,328,810	\$1,215,600	42.28%	42.28%	28.08%	65.99	150.6%
	Contract	Total Rural Agricultural Sales	Improved Farm	5	\$1,353,000	\$561,100	48.20%	41.03%	41.47%	65.19	116.2%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	30	\$4,492,389	\$864,800	15.71%	16.86%	19.25%	47.95	81.61%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$1,557,000	\$281,700	14.87%	16.54%	18.09%	46.54	82.17%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=JASPER

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		42	\$7,462,165	\$6,610,170	93.99%	90.92%	88.58%	26.32	106.1%
Residential	Contract	Total Suburban Residential		1	\$130,000	\$154,910	119.2%	119.2%	119.2%	.	100.0%
Residential	Deed	Total Urban Residential Sales		267	\$29,188,704	\$27,391,360	100.9%	94.39%	93.84%	34.64	107.5%
Residential	Contract	Total Urban Residential Sales		20	\$1,617,100	\$1,561,620	101.2%	97.32%	96.57%	30.87	104.8%
Residential	Deed	Urban		62	\$6,707,007	\$6,085,970	92.62%	92.77%	90.74%	20.58	102.1%
Residential	Deed	Unknown		7	\$785,000	\$645,260	85.67%	84.11%	82.20%	14.06	104.2%
Residential	Deed	Rural		42	\$7,462,165	\$6,610,170	93.99%	90.92%	88.58%	26.32	106.1%
Residential	Contract	Rural		1	\$130,000	\$154,910	119.2%	119.2%	119.2%	.	100.0%
Residential	Deed	Other Urban		15	\$2,219,097	\$1,875,140	85.60%	85.72%	84.50%	14.8	101.3%
Residential	Deed	Newton		183	\$19,477,600	\$18,784,990	105.5%	96.11%	96.44%	37.59	109.4%
Residential	Contract	Newton		13	\$948,700	\$906,970	101.2%	95.62%	95.60%	37.56	105.9%
Residential	Contract	Urban		7	\$668,400	\$654,650	101.1%	98.10%	97.94%	13.86	103.2%
Commercial	Deed	Urban		8	\$1,079,000	\$816,630	75.99%	72.95%	75.68%	23.74	100.4%
Commercial	Deed	Unknown		1	\$27,000	\$27,470	101.7%	101.7%	101.7%	.	100.0%
Commercial	Deed	Rural		2	\$55,500	\$29,130	59.37%	59.37%	52.49%	37.15	113.1%
Commercial	Deed	Other Urban		15	\$2,218,500	\$2,353,030	112.3%	97.99%	106.1%	42.24	105.9%
Commercial	Deed	Newton		16	\$3,360,285	\$3,310,430	106.5%	93.37%	98.52%	65.99	108.1%
Commercial	Contract	Newton		2	\$486,000	\$428,310	96.74%	96.74%	88.13%	16.36	109.8%
Commercial	Deed	Total Commercial Sales		42	\$6,740,285	\$6,536,690	100.4%	92.90%	96.98%	53.7	103.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=JASPER

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Contract	Total Commercial Sales		2	\$486,000	\$428,310	96.74%	96.74%	88.13%	16.36	109.8%
Commercial	Deed	Total Urban Commercial Sales		40	\$6,684,785	\$6,507,560	102.4%	93.37%	97.35%	53.04	105.2%
Commercial	Contract	Total Urban Commercial Sales		2	\$486,000	\$428,310	96.74%	96.74%	88.13%	16.36	109.8%
Agricultural	Deed	Total Agricultural Sales		50	\$14,436,815	\$3,894,600	27.82%	20.15%	26.98%	71.23	103.1%
Agricultural	Contract	Total Agricultural Sales		4	\$713,090	\$176,430	23.83%	19.94%	24.74%	47.32	96.32%
	Deed	Total Rural Agricultural Sales	Improved Farm	15	\$5,323,751	\$2,106,720	42.35%	38.24%	39.57%	40.31	107.0%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$233,410	\$93,060	39.87%	39.87%	39.87%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	35	\$9,113,064	\$1,787,880	21.60%	18.44%	19.62%	81.92	110.1%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$479,680	\$83,370	18.48%	16.34%	17.38%	23.76	106.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=JEFFERSON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Rural		33	\$4,352,750	\$4,066,100	99.08%	96.50%	93.41%	26.36	106.1%
Residential	Contract	Rural		1	\$94,500	\$110,400	116.8%	116.8%	116.8%	.	100.0%
Residential	Deed	Other Urban		6	\$432,900	\$383,200	88.55%	88.07%	88.52%	12.25	100.0%
Residential	Deed	Urban		5	\$336,500	\$268,200	90.63%	85.79%	79.70%	28.83	113.7%
Residential	Deed	Fairfield		152	\$15,064,555	\$13,561,500	96.87%	92.55%	90.02%	29.48	107.6%
Residential	Contract	Fairfield		10	\$360,550	\$369,200	106.9%	97.09%	102.4%	24.76	104.4%
Residential	Deed	Total Urban Residential Sales		163	\$15,833,955	\$14,212,900	96.37%	91.96%	89.76%	29.06	107.4%
Residential	Contract	Total Urban Residential Sales		10	\$360,550	\$369,200	106.9%	97.09%	102.4%	24.76	104.4%
Residential	Deed	Total Suburban Residential		33	\$4,352,750	\$4,066,100	99.08%	96.50%	93.41%	26.36	106.1%
Residential	Contract	Total Suburban Residential		1	\$94,500	\$110,400	116.8%	116.8%	116.8%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		33	\$6,382,590	\$5,944,036	97.64%	100.0%	93.13%	22.93	104.8%
Commercial	Contract	Total Urban Commercial Sales		3	\$195,540	\$129,000	63.36%	61.06%	65.97%	7.018	96.04%
Commercial	Contract	Total Commercial Sales		3	\$195,540	\$129,000	63.36%	61.06%	65.97%	7.018	96.04%
Commercial	Deed	Total Commercial Sales		33	\$6,382,590	\$5,944,036	97.64%	100.0%	93.13%	22.93	104.8%
Commercial	Deed	Urban		1	\$26,000	\$21,200	81.54%	81.54%	81.54%	.	100.0%
Commercial	Contract	Urban		1	\$37,500	\$22,700	60.53%	60.53%	60.53%	.	100.0%
Commercial	Deed	Other Urban		14	\$1,576,250	\$1,558,500	92.89%	101.4%	98.87%	18.58	93.95%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=JEFFERSON**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Fairfield		18	\$4,780,340	\$4,364,336	102.2%	98.19%	91.30%	25.13	112.0%
Commercial	Contract	Fairfield		2	\$158,040	\$106,300	64.77%	64.77%	67.26%	8.106	96.30%
Agricultural	Deed	Total Agricultural Sales		40	\$10,444,158	\$2,803,729	51.96%	17.95%	26.84%	286.4	193.6%
Agricultural	Contract	Total Agricultural Sales		8	\$2,096,372	\$437,400	19.54%	17.70%	20.86%	51.09	93.64%
	Deed	Total Rural Agricultural Sales	Improved Farm	17	\$3,713,400	\$1,826,200	103.5%	51.14%	49.18%	213.8	210.5%
	Contract	Total Rural Agricultural Sales	Improved Farm	5	\$1,526,372	\$383,600	24.96%	25.94%	25.13%	30.9	99.31%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	23	\$6,730,758	\$977,529	13.84%	14.47%	14.52%	54.34	95.27%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$570,000	\$53,800	10.50%	13.29%	9.44%	55.47	111.3%

**Jurisdiction=JOHNSON**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		105	\$30,617,696	\$27,478,617	92.51%	90.87%	89.75%	19.64	103.1%
Residential	Contract	Total Suburban Residential		4	\$1,036,868	\$879,680	80.06%	90.70%	84.84%	29.27	94.36%
Residential	Deed	Urban		748	\$139,763,969	\$136,363,360	97.10%	97.65%	97.57%	8.819	99.52%
Residential	Contract	Rural		4	\$1,036,868	\$879,680	80.06%	90.70%	84.84%	29.27	94.36%
Residential	Deed	Other Urban		59	\$12,151,550	\$11,376,230	95.57%	95.24%	93.62%	14.6	102.1%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=JOHNSON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Urban		8	\$1,951,900	\$2,101,960	109.3%	105.9%	107.7%	17.34	101.5%
Residential	Deed	Rural		104	\$29,977,696	\$26,966,637	92.63%	90.98%	89.96%	19.67	103.0%
Residential	Deed	Total Urban Residential Sales		806	\$151,275,519	\$147,227,610	97.01%	97.50%	97.32%	9.328	99.67%
Residential	Contract	Total Urban Residential Sales		8	\$1,951,900	\$2,101,960	109.3%	105.9%	107.7%	17.34	101.5%
Commercial	Deed	Other Urban		18	\$7,954,200	\$8,191,706	109.7%	102.1%	103.0%	29.35	106.5%
Commercial	Deed	Rural		2	\$1,700,000	\$1,213,000	75.32%	75.32%	71.35%	25.31	105.6%
Commercial	Deed	Urban		22	\$13,978,709	\$11,061,546	84.15%	85.62%	79.13%	26.4	106.3%
Commercial	Contract	Other Urban		1	\$250,000	\$299,800	119.9%	119.9%	119.9%	.	100.0%
Commercial	Contract	Urban		3	\$1,191,200	\$1,770,540	414.1%	100.9%	148.6%	135.7	278.6%
Commercial	Deed	Total Commercial Sales		42	\$23,632,909	\$20,466,252	94.66%	89.46%	86.60%	31.11	109.3%
Commercial	Contract	Total Commercial Sales		4	\$1,441,200	\$2,070,340	340.6%	110.4%	143.7%	141.5	237.1%
Commercial	Deed	Total Urban Commercial Sales		40	\$21,932,909	\$19,253,252	95.63%	90.61%	87.78%	31.06	108.9%
Commercial	Contract	Total Urban Commercial Sales		4	\$1,441,200	\$2,070,340	340.6%	110.4%	143.7%	141.5	237.1%
Agricultural	Deed	Total Agricultural Sales		40	\$15,559,619	\$2,613,238	15.79%	13.99%	16.79%	102.9	93.99%
	Deed	Total Rural Agricultural Sales	Improved Farm	11	\$5,601,540	\$1,540,924	32.22%	29.83%	27.51%	69.21	117.1%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	29	\$9,958,079	\$1,072,314	9.55%	11.31%	10.77%	69.35	88.71%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=JOHNSON - Iowa City**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		833	\$157,331,213	\$149,858,090	96.43%	95.92%	95.25%	19.31	101.2%
Residential	Contract	Total Urban Residential Sales		9	\$1,343,500	\$1,274,280	94.09%	96.09%	94.85%	12.89	99.20%
Residential	Deed	Iowa City		833	\$157,331,213	\$149,858,090	96.43%	95.92%	95.25%	19.31	101.2%
Residential	Contract	Iowa City		9	\$1,343,500	\$1,274,280	94.09%	96.09%	94.85%	12.89	99.20%
Commercial	Contract	Iowa City		6	\$5,277,200	\$4,783,190	97.35%	98.69%	90.64%	21.44	107.4%
Commercial	Deed	Iowa City		47	\$53,711,197	\$52,082,580	98.06%	96.25%	96.97%	26.04	101.1%
Commercial	Deed	Total Urban Commercial Sales		47	\$53,711,197	\$52,082,580	98.06%	96.25%	96.97%	26.04	101.1%
Commercial	Contract	Total Urban Commercial Sales		6	\$5,277,200	\$4,783,190	97.35%	98.69%	90.64%	21.44	107.4%
Commercial	Contract	Total Commercial Sales		6	\$5,277,200	\$4,783,190	97.35%	98.69%	90.64%	21.44	107.4%
Commercial	Deed	Total Commercial Sales		47	\$53,711,197	\$52,082,580	98.06%	96.25%	96.97%	26.04	101.1%

**Jurisdiction=JONES**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		59	\$5,483,905	\$5,396,170	103.6%	96.92%	98.40%	25.5	105.3%
Residential	Contract	Rural		4	\$365,685	\$369,020	120.9%	102.3%	100.9%	54.24	119.8%
Residential	Contract	Other Urban		2	\$108,000	\$81,890	79.15%	79.15%	75.82%	20.08	104.4%
Residential	Contract	Urban		8	\$431,000	\$415,630	102.2%	98.21%	96.43%	32.6	106.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=JONES

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Other Urban		10	\$577,100	\$617,310	124.8%	116.6%	107.0%	41.45	116.7%
Residential	Deed	Anamosa		40	\$4,288,345	\$4,078,080	97.52%	95.58%	95.10%	16.3	102.5%
Residential	Deed	Rural		39	\$6,489,925	\$5,859,570	92.66%	91.34%	90.29%	23.33	102.6%
Residential	Contract	Anamosa		4	\$414,300	\$484,500	111.8%	108.0%	116.9%	20.84	95.61%
Residential	Deed	Total Suburban Residential		39	\$6,489,925	\$5,859,570	92.66%	91.34%	90.29%	23.33	102.6%
Residential	Contract	Total Suburban Residential		4	\$365,685	\$369,020	120.9%	102.3%	100.9%	54.24	119.8%
Residential	Deed	Total Urban Residential Sales		109	\$10,349,350	\$10,091,560	103.3%	96.77%	97.51%	26.41	106.0%
Residential	Contract	Total Urban Residential Sales		14	\$953,300	\$982,020	101.6%	92.45%	103.0%	28.72	98.68%
Commercial	Contract	Rural		1	\$65,000	\$47,110	72.48%	72.48%	72.48%	.	100.0%
Commercial	Deed	Urban		4	\$330,000	\$259,060	91.81%	82.86%	78.50%	45.33	117.0%
Commercial	Deed	Other Urban		12	\$1,236,600	\$1,160,270	93.88%	95.40%	93.83%	8.013	100.1%
Commercial	Contract	Anamosa		2	\$183,500	\$70,840	44.24%	44.24%	38.60%	58.52	114.6%
Commercial	Deed	Anamosa		6	\$950,500	\$747,260	82.40%	78.67%	78.62%	28.61	104.8%
Commercial	Deed	Total Commercial Sales		22	\$2,517,100	\$2,166,590	90.37%	93.87%	86.07%	23.08	105.0%
Commercial	Contract	Total Commercial Sales		3	\$248,500	\$117,950	53.65%	62.55%	47.46%	45.69	113.0%
Commercial	Deed	Total Urban Commercial Sales		22	\$2,517,100	\$2,166,590	90.37%	93.87%	86.07%	23.08	105.0%
Commercial	Contract	Total Urban Commercial Sales		2	\$183,500	\$70,840	44.24%	44.24%	38.60%	58.52	114.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=JONES**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Agricultural	Deed	Total Agricultural Sales		30	\$10,209,302	\$2,264,630	20.30%	19.65%	22.18%	37.74	91.51%
Agricultural	Contract	Total Agricultural Sales		5	\$2,365,000	\$808,800	33.52%	32.03%	34.20%	20.45	98.03%
	Deed	Total Rural Agricultural Sales	Improved Farm	7	\$3,367,000	\$957,690	28.96%	27.51%	28.44%	19.47	101.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	5	\$2,365,000	\$808,800	33.52%	32.03%	34.20%	20.45	98.03%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	23	\$6,842,302	\$1,306,940	17.66%	17.39%	19.10%	34.7	92.47%

**Jurisdiction=KEOKUK**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Contract	Urban		7	\$233,095	\$254,630	130.6%	115.8%	109.2%	51.56	119.5%
Residential	Deed	Urban		33	\$2,149,190	\$2,112,270	115.5%	99.20%	98.28%	50.81	117.5%
Residential	Deed	Sigourney		28	\$2,016,494	\$2,049,890	108.6%	102.7%	101.7%	30.54	106.8%
Residential	Deed	Rural		4	\$360,000	\$414,087	115.7%	106.0%	115.0%	23.3	100.6%
Residential	Contract	Rural		1	\$22,000	\$31,870	144.9%	144.9%	144.9%	.	100.0%
Residential	Deed	Other Urban		19	\$801,800	\$773,070	105.4%	107.0%	96.42%	36.04	109.3%
Residential	Contract	Other Urban		3	\$94,000	\$114,370	134.4%	105.4%	121.7%	44.59	110.4%
Residential	Deed	Total Urban Residential Sales		80	\$4,967,484	\$4,935,230	110.7%	102.3%	99.35%	41.57	111.4%
Residential	Contract	Total Urban Residential Sales		10	\$327,095	\$369,000	131.7%	110.6%	112.8%	46.94	116.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=KEOKUK

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		4	\$360,000	\$414,087	115.7%	106.0%	115.0%	23.3	100.6%
Residential	Contract	Total Suburban Residential		1	\$22,000	\$31,870	144.9%	144.9%	144.9%	.	100.0%
Commercial	Contract	Sigourney		2	\$343,001	\$350,350	101.0%	101.0%	102.1%	2.901	98.86%
Commercial	Deed	Rural		1	\$69,000	\$61,370	88.94%	88.94%	88.94%	.	100.0%
Commercial	Deed	Other Urban		15	\$1,662,000	\$1,457,860	87.03%	93.20%	87.72%	35.34	99.21%
Commercial	Contract	Other Urban		2	\$29,108	\$37,790	128.3%	128.3%	129.8%	53.7	98.85%
Commercial	Deed	Urban		7	\$261,500	\$235,210	91.24%	95.97%	89.95%	50.56	101.4%
Commercial	Deed	Sigourney		5	\$1,030,000	\$757,780	81.62%	84.65%	73.57%	38.52	110.9%
Commercial	Deed	Total Urban Commercial Sales		27	\$2,953,500	\$2,450,850	87.12%	93.20%	82.98%	39.15	105.0%
Commercial	Contract	Total Urban Commercial Sales		4	\$372,109	\$388,140	114.7%	101.0%	104.3%	37.37	109.9%
Commercial	Deed	Total Commercial Sales		28	\$3,022,500	\$2,512,220	87.18%	91.22%	83.12%	38.39	104.9%
Commercial	Contract	Total Commercial Sales		4	\$372,109	\$388,140	114.7%	101.0%	104.3%	37.37	109.9%
Agricultural	Contract	Total Agricultural Sales		5	\$1,959,440	\$381,819	24.13%	17.95%	19.49%	64.99	123.8%
Agricultural	Deed	Total Agricultural Sales		27	\$5,556,887	\$1,183,304	24.03%	20.41%	21.29%	72.39	112.8%
	Deed	Total Rural Agricultural Sales	Improved Farm	8	\$2,555,875	\$538,211	21.96%	19.91%	21.06%	40.85	104.3%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$986,000	\$229,070	34.76%	34.76%	23.23%	68.4	149.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=KEOKUK**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Unimproved Farm	19	\$3,001,012	\$645,093	24.90%	20.72%	21.50%	80.63	115.8%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$973,440	\$152,749	17.04%	16.72%	15.69%	26.76	108.6%

**Jurisdiction=KOSSUTH**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Urban		5	\$203,500	\$96,448	53.57%	45.52%	47.39%	64.13	113.0%
Residential	Deed	Rural		23	\$3,404,500	\$2,740,988	84.48%	84.04%	80.51%	31.26	104.9%
Residential	Contract	Rural		4	\$419,500	\$418,899	90.40%	92.07%	99.86%	23.58	90.53%
Residential	Deed	Other Urban		16	\$550,250	\$422,958	84.74%	88.29%	76.87%	49.35	110.2%
Residential	Contract	Other Urban		2	\$58,500	\$43,825	74.30%	74.30%	74.91%	2.309	99.18%
Residential	Deed	Algona		77	\$6,507,768	\$5,989,739	102.3%	92.95%	92.04%	37.33	111.1%
Residential	Contract	Algona		9	\$389,250	\$352,027	86.96%	84.38%	90.44%	17.47	96.15%
Residential	Deed	Urban		25	\$1,573,600	\$1,377,647	89.66%	86.72%	87.55%	28.63	102.4%
Residential	Deed	Total Suburban Residential		23	\$3,404,500	\$2,740,988	84.48%	84.04%	80.51%	31.26	104.9%
Residential	Contract	Total Suburban Residential		4	\$419,500	\$418,899	90.40%	92.07%	99.86%	23.58	90.53%
Residential	Deed	Total Urban Residential Sales		118	\$8,631,618	\$7,790,344	97.21%	91.13%	90.25%	37.88	107.7%
Residential	Contract	Total Urban Residential Sales		16	\$651,250	\$492,300	74.94%	78.21%	75.59%	34.72	99.14%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=KOSSUTH

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Urban		8	\$436,767	\$494,522	108.5%	94.00%	113.2%	61.25	95.84%
Commercial	Deed	Rural		2	\$95,000	\$91,246	122.5%	122.5%	96.05%	52.77	127.6%
Commercial	Contract	Rural		1	\$250,000	\$366,671	146.7%	146.7%	146.7%	.	100.0%
Commercial	Deed	Other Urban		12	\$903,200	\$840,857	91.02%	97.01%	93.10%	16.33	97.77%
Commercial	Contract	Other Urban		1	\$40,000	\$30,965	77.41%	77.41%	77.41%	.	100.0%
Commercial	Deed	Algona		20	\$5,144,425	\$3,519,667	183.4%	100.3%	68.42%	218.4	268.1%
Commercial	Contract	Algona		5	\$1,005,000	\$971,671	93.74%	91.45%	96.68%	34.13	96.95%
Commercial	Deed	Total Urban Commercial Sales		40	\$6,484,392	\$4,855,046	140.7%	97.01%	74.87%	202.2	188.0%
Commercial	Contract	Total Urban Commercial Sales		6	\$1,045,000	\$1,002,636	91.02%	84.43%	95.95%	32.28	94.86%
Commercial	Deed	Total Commercial Sales		42	\$6,579,392	\$4,946,292	139.9%	97.01%	75.18%	198.5	186.0%
Commercial	Contract	Total Commercial Sales		7	\$1,295,000	\$1,369,307	98.97%	91.45%	105.7%	34.44	93.60%
Agricultural	Deed	Total Agricultural Sales		53	\$21,505,783	\$4,487,178	23.55%	18.59%	20.86%	74.34	112.8%
Agricultural	Contract	Total Agricultural Sales		4	\$2,152,219	\$431,005	21.06%	21.10%	20.03%	20.85	105.1%
	Deed	Total Rural Agricultural Sales	Improved Farm	14	\$5,821,399	\$1,586,174	41.90%	32.91%	27.25%	59.29	153.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$1,467,000	\$286,157	21.01%	21.01%	19.51%	32.77	107.7%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=KOSSUTH**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
	Deed	Total Rural Agricultural Sales	Unimproved Farm	39	\$15,684,384	\$2,901,004	16.96%	17.98%	18.50%	37	91.67%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$685,219	\$144,848	21.10%	21.10%	21.14%	15.28	99.82%

**Jurisdiction=LEE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Urban Residential Sales		250	\$17,945,075	\$15,795,280	93.94%	89.29%	88.02%	28.65	106.7%
Residential	Contract	Total Urban Residential Sales		56	\$1,858,487	\$1,846,460	105.4%	97.74%	99.35%	30.31	106.1%
Residential	Deed	Total Suburban Residential		64	\$8,676,450	\$7,480,620	86.94%	87.81%	86.22%	19.61	100.8%
Residential	Contract	Total Suburban Residential		4	\$247,500	\$251,920	106.2%	101.5%	101.8%	17.81	104.3%
Residential	Deed	Other Urban		2	\$255,000	\$227,600	90.48%	90.48%	89.25%	5.755	101.4%
Residential	Deed	Keokuk		98	\$6,624,116	\$5,730,720	94.74%	86.78%	86.51%	30.68	109.5%
Residential	Contract	Keokuk		12	\$402,895	\$451,160	125.4%	104.8%	112.0%	36.68	112.0%
Residential	Deed	Urban		150	\$11,065,959	\$9,836,960	93.47%	90.10%	88.89%	27.47	105.1%
Residential	Contract	Urban		44	\$1,455,592	\$1,395,300	99.91%	96.99%	95.86%	24.94	104.2%
Residential	Deed	Rural		64	\$8,676,450	\$7,480,620	86.94%	87.81%	86.22%	19.61	100.8%
Residential	Contract	Rural		4	\$247,500	\$251,920	106.2%	101.5%	101.8%	17.81	104.3%
Commercial	Deed	Urban		21	\$1,680,937	\$2,232,780	150.8%	122.7%	132.8%	56.32	113.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=LEE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Contract	Urban		4	\$269,733	\$266,500	95.46%	100.7%	98.80%	13.31	96.62%
Commercial	Deed	Rural		9	\$1,195,160	\$867,400	79.34%	98.68%	72.58%	47.92	109.3%
Commercial	Deed	Keokuk		11	\$1,095,900	\$931,460	137.0%	124.1%	84.99%	48.62	161.2%
Commercial	Contract	Keokuk		2	\$74,000	\$72,700	99.40%	99.40%	98.24%	8.722	101.2%
Commercial	Contract	Total Commercial Sales		6	\$343,733	\$339,200	96.77%	100.7%	98.68%	11.13	98.07%
Commercial	Deed	Total Commercial Sales		41	\$3,971,997	\$4,031,640	131.4%	118.7%	101.5%	58.06	129.5%
Commercial	Deed	Total Urban Commercial Sales		32	\$2,776,837	\$3,164,240	146.0%	123.3%	114.0%	53.6	128.2%
Commercial	Contract	Total Urban Commercial Sales		6	\$343,733	\$339,200	96.77%	100.7%	98.68%	11.13	98.07%
Agricultural	Deed	Total Agricultural Sales		51	\$10,198,318	\$2,465,060	26.91%	17.27%	24.17%	100.1	111.3%
Agricultural	Contract	Total Agricultural Sales		7	\$767,600	\$251,560	39.21%	31.97%	32.77%	78.89	119.6%
	Deed	Total Rural Agricultural Sales	Improved Farm	16	\$4,537,659	\$1,577,220	41.54%	42.51%	34.76%	63.95	119.5%
	Contract	Total Rural Agricultural Sales	Improved Farm	4	\$286,000	\$148,350	50.84%	34.32%	51.87%	75.13	98.01%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	35	\$5,660,659	\$887,840	20.22%	13.89%	15.68%	122.1	128.9%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$481,600	\$103,210	23.71%	20.38%	21.43%	30.37	110.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=LINN

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		734	\$118,225,336	\$114,112,113	96.11%	95.76%	96.52%	14.87	99.58%
Residential	Contract	Urban		11	\$1,675,300	\$1,659,322	97.76%	101.4%	99.05%	26.17	98.70%
Residential	Contract	Unknown		6	\$1,556,850	\$1,603,287	105.3%	103.6%	103.0%	9.717	102.2%
Residential	Deed	Rural		107	\$24,416,601	\$22,552,440	91.99%	89.33%	92.37%	20.47	99.59%
Residential	Contract	Rural		5	\$1,182,500	\$1,261,649	102.8%	103.1%	106.7%	28.6	96.39%
Residential	Deed	Unknown		158	\$32,267,493	\$30,621,439	93.59%	94.92%	94.90%	11.56	98.62%
Residential	Deed	Other Urban		47	\$8,138,175	\$7,903,078	96.34%	97.25%	97.11%	16.64	99.21%
Residential	Contract	Other Urban		4	\$309,900	\$315,315	98.62%	97.72%	101.7%	29.1	96.92%
Residential	Deed	Total Suburban Residential		107	\$24,416,601	\$22,552,440	91.99%	89.33%	92.37%	20.47	99.59%
Residential	Contract	Total Suburban Residential		5	\$1,182,500	\$1,261,649	102.8%	103.1%	106.7%	28.6	96.39%
Residential	Deed	Total Urban Residential Sales		939	\$158,631,004	\$152,636,630	95.70%	95.74%	96.22%	14.5	99.46%
Residential	Contract	Total Urban Residential Sales		21	\$3,542,050	\$3,577,924	100.1%	103.3%	101.0%	22.08	99.07%
Commercial	Contract	Total Urban Commercial Sales		11	\$4,598,500	\$3,930,777	90.33%	92.38%	85.48%	25.62	105.7%
Commercial	Deed	Total Urban Commercial Sales		40	\$28,077,778	\$23,282,378	90.52%	83.52%	82.92%	37.04	109.2%
Commercial	Deed	Total Commercial Sales		41	\$28,887,778	\$23,882,437	90.12%	83.42%	82.67%	36.85	109.0%
Commercial	Contract	Total Commercial Sales		11	\$4,598,500	\$3,930,777	90.33%	92.38%	85.48%	25.62	105.7%
Commercial	Deed	Urban		29	\$26,029,878	\$21,715,508	92.82%	96.67%	83.43%	33.76	111.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=LINN

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Contract	Urban		6	\$4,199,000	\$3,569,375	82.66%	77.44%	85.01%	22.83	97.24%
Commercial	Deed	Unknown		5	\$842,500	\$634,550	80.86%	69.39%	75.32%	59.76	107.4%
Commercial	Contract	Unknown		5	\$399,500	\$361,402	99.54%	95.27%	90.46%	26.58	110.0%
Commercial	Deed	Rural		1	\$810,000	\$600,059	74.08%	74.08%	74.08%	.	100.0%
Commercial	Deed	Other Urban		6	\$1,205,400	\$932,320	87.44%	75.10%	77.35%	40.72	113.1%
Agricultural	Deed	Total Agricultural Sales		46	\$17,246,632	\$4,269,570	25.75%	18.24%	24.76%	66.24	104.0%
Agricultural	Contract	Total Agricultural Sales		9	\$3,882,755	\$997,292	37.80%	29.62%	25.69%	78.31	147.2%
	Deed	Total Rural Agricultural Sales	Improved Farm	19	\$8,429,619	\$2,937,863	41.53%	44.55%	34.85%	37.62	119.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	4	\$930,500	\$611,403	64.92%	65.29%	65.71%	32.54	98.80%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	27	\$8,817,013	\$1,331,707	14.65%	15.61%	15.10%	33.78	96.97%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	5	\$2,952,255	\$385,889	16.11%	14.13%	13.07%	60.44	123.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=LINN - Cedar Rapids

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Cedar Rapids		1918	\$271,182,987	\$266,175,097	99.18%	96.93%	98.15%	20.55	101.0%
Residential	Contract	Cedar Rapids		105	\$15,629,287	\$15,382,856	116.2%	97.52%	98.42%	72.19	118.1%
Residential	Deed	Total Urban Residential Sales		1918	\$271,182,987	\$266,175,097	99.18%	96.93%	98.15%	20.55	101.0%
Residential	Contract	Total Urban Residential Sales		105	\$15,629,287	\$15,382,856	116.2%	97.52%	98.42%	72.19	118.1%
Commercial	Deed	Cedar Rapids		135	\$121,318,136	\$98,587,417	95.18%	93.12%	81.26%	35.42	117.1%
Commercial	Contract	Cedar Rapids		13	\$7,579,256	\$5,910,429	90.50%	86.81%	77.98%	29.41	116.0%
Commercial	Contract	Total Commercial Sales		13	\$7,579,256	\$5,910,429	90.50%	86.81%	77.98%	29.41	116.0%
Commercial	Deed	Total Commercial Sales		135	\$121,318,136	\$98,587,417	95.18%	93.12%	81.26%	35.42	117.1%
Commercial	Contract	Total Urban Commercial Sales		13	\$7,579,256	\$5,910,429	90.50%	86.81%	77.98%	29.41	116.0%
Commercial	Deed	Total Urban Commercial Sales		135	\$121,318,136	\$98,587,417	95.18%	93.12%	81.26%	35.42	117.1%
Agricultural	Deed	Total Agricultural Sales		1	\$200,000	\$90,701	45.35%	45.35%	45.35%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	1	\$200,000	\$90,701	45.35%	45.35%	45.35%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=LOUISA

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		63	\$5,308,543	\$5,038,838	102.5%	95.56%	94.92%	42.01	108.0%
Residential	Contract	Total Urban Residential Sales		11	\$568,216	\$518,380	96.64%	96.57%	91.23%	35.26	105.9%
Residential	Deed	Rural		22	\$2,905,600	\$2,598,981	95.62%	94.04%	89.45%	24.31	106.9%
Residential	Deed	Wapello		30	\$2,512,701	\$2,354,486	104.1%	96.44%	93.70%	50.13	111.1%
Residential	Contract	Wapello		2	\$76,400	\$102,880	134.4%	134.4%	134.7%	2.803	99.83%
Residential	Contract	Urban		7	\$398,625	\$357,600	95.89%	96.57%	89.71%	33.68	106.9%
Residential	Contract	Rural		1	\$32,000	\$30,220	94.44%	94.44%	94.44%	.	100.0%
Residential	Deed	Urban		17	\$1,506,350	\$1,375,600	95.83%	93.01%	91.32%	40.74	104.9%
Residential	Deed	Total Suburban Residential		22	\$2,905,600	\$2,598,981	95.62%	94.04%	89.45%	24.31	106.9%
Residential	Contract	Total Suburban Residential		1	\$32,000	\$30,220	94.44%	94.44%	94.44%	.	100.0%
Residential	Deed	Other Urban		16	\$1,289,492	\$1,308,752	106.8%	104.2%	101.5%	24.84	105.2%
Residential	Contract	Other Urban		2	\$93,191	\$57,900	61.48%	61.48%	62.13%	2.962	98.96%
Commercial	Deed	Wapello		2	\$84,598	\$123,447	132.3%	132.3%	145.9%	80.05	90.66%
Commercial	Contract	Wapello		1	\$17,500	\$10,676	61.01%	61.01%	61.01%	.	100.0%
Commercial	Deed	Urban		6	\$976,000	\$1,275,429	133.0%	136.1%	130.7%	19.62	101.7%
Commercial	Deed	Other Urban		12	\$1,176,200	\$1,132,028	93.45%	97.27%	96.24%	18.28	97.10%
Commercial	Contract	Total Urban Commercial Sales		1	\$17,500	\$10,676	61.01%	61.01%	61.01%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		20	\$2,236,798	\$2,530,904	109.2%	99.56%	113.1%	33.39	96.50%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=LOUISA**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Deed	Total Commercial Sales		20	\$2,236,798	\$2,530,904	109.2%	99.56%	113.1%	33.39	96.50%
Commercial	Contract	Total Commercial Sales		1	\$17,500	\$10,676	61.01%	61.01%	61.01%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		24	\$7,735,720	\$1,698,076	23.90%	18.80%	21.95%	64.62	108.9%
Agricultural	Contract	Total Agricultural Sales		1	\$306,000	\$94,643	30.93%	30.93%	30.93%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	6	\$2,293,957	\$632,282	30.92%	27.72%	27.56%	52.5	112.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$306,000	\$94,643	30.93%	30.93%	30.93%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	18	\$5,441,763	\$1,065,794	21.55%	17.36%	19.59%	69.11	110.1%

**Jurisdiction=LUCAS**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Urban Residential Sales		45	\$2,169,234	\$2,309,521	123.4%	102.5%	106.5%	46.3	115.9%
Residential	Contract	Total Urban Residential Sales		13	\$374,000	\$409,774	114.8%	121.6%	109.6%	37.37	104.8%
Residential	Deed	Total Suburban Residential		7	\$481,500	\$448,133	92.41%	103.1%	93.07%	19.62	99.30%
Residential	Contract	Total Suburban Residential		1	\$28,000	\$40,047	143.0%	143.0%	143.0%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=LUCAS

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Chariton		38	\$1,900,934	\$2,006,448	125.6%	102.4%	105.6%	48.64	119.0%
Residential	Deed	Urban		5	\$217,800	\$259,255	121.5%	116.3%	119.0%	21.27	102.1%
Residential	Contract	Other Urban		1	\$40,000	\$28,350	70.88%	70.88%	70.88%	.	100.0%
Residential	Contract	Rural		1	\$28,000	\$40,047	143.0%	143.0%	143.0%	.	100.0%
Residential	Deed	Other Urban		2	\$50,500	\$43,818	86.76%	86.76%	86.77%	2.144	99.98%
Residential	Contract	Urban		1	\$30,000	\$23,195	77.32%	77.32%	77.32%	.	100.0%
Residential	Deed	Rural		7	\$481,500	\$448,133	92.41%	103.1%	93.07%	19.62	99.30%
Residential	Contract	Chariton		11	\$304,000	\$358,229	122.2%	123.1%	117.8%	34.86	103.7%
Commercial	Contract	Chariton		3	\$53,100	\$65,822	134.4%	64.14%	124.0%	94.98	108.5%
Commercial	Deed	Rural		1	\$283,333	\$139,061	49.08%	49.08%	49.08%	.	100.0%
Commercial	Deed	Urban		1	\$40,000	\$15,598	39.00%	39.00%	39.00%	.	100.0%
Commercial	Deed	Chariton		9	\$958,433	\$741,077	89.80%	86.69%	77.32%	31.2	116.1%
Commercial	Deed	Other Urban		12	\$1,413,500	\$1,550,177	108.8%	105.6%	109.7%	13.64	99.22%
Commercial	Deed	Total Commercial Sales		23	\$2,695,266	\$2,445,913	95.74%	101.4%	90.75%	28.57	105.5%
Commercial	Contract	Total Commercial Sales		3	\$53,100	\$65,822	134.4%	64.14%	124.0%	94.98	108.5%
Commercial	Deed	Total Urban Commercial Sales		22	\$2,411,933	\$2,306,852	97.86%	101.4%	95.64%	26.56	102.3%
Commercial	Contract	Total Urban Commercial Sales		3	\$53,100	\$65,822	134.4%	64.14%	124.0%	94.98	108.5%
Agricultural	Deed	Total Agricultural Sales		42	\$7,406,644	\$2,068,793	30.31%	14.75%	27.93%	91.19	108.5%
Agricultural	Contract	Total Agricultural Sales		3	\$375,000	\$167,534	47.91%	27.65%	44.68%	125.4	107.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=LUCAS**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
	Deed	Total Rural Agricultural Sales	Improved Farm	23	\$4,080,700	\$1,661,277	45.00%	36.80%	40.71%	67.38	110.5%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$335,000	\$167,303	71.58%	71.58%	49.94%	86.79	143.3%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	19	\$3,325,944	\$407,516	12.53%	13.26%	12.25%	21.8	102.3%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$40,000	\$231	0.58%	0.58%	0.58%	.	100.0%

**Jurisdiction=LYON**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		49	\$2,978,090	\$2,871,115	109.2%	94.66%	96.41%	41.81	113.3%
Residential	Contract	Urban		1	\$65,000	\$46,642	71.76%	71.76%	71.76%	.	100.0%
Residential	Deed	Rural		8	\$1,088,500	\$696,125	66.11%	66.72%	63.95%	28.27	103.4%
Residential	Deed	Rock Rapids		31	\$3,378,987	\$3,036,533	93.61%	90.54%	89.87%	16.16	104.2%
Residential	Deed	Other Urban		14	\$872,200	\$790,500	104.6%	92.31%	90.63%	50.05	115.4%
Residential	Contract	Rock Rapids		2	\$205,000	\$149,329	74.63%	74.63%	72.84%	46.19	102.4%
Residential	Deed	Total Urban Residential Sales		94	\$7,229,277	\$6,698,148	103.4%	92.91%	92.65%	38.49	111.6%
Residential	Contract	Total Urban Residential Sales		3	\$270,000	\$195,971	73.67%	71.76%	72.58%	33.16	101.5%
Residential	Deed	Total Suburban Residential		8	\$1,088,500	\$696,125	66.11%	66.72%	63.95%	28.27	103.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=LYON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Total Urban Commercial Sales		19	\$1,066,400	\$865,856	83.60%	80.20%	81.19%	31.53	103.0%
Commercial	Deed	Urban		2	\$57,000	\$36,013	63.93%	63.93%	63.18%	13.58	101.2%
Commercial	Deed	Other Urban		13	\$759,400	\$640,029	84.20%	94.42%	84.28%	29.83	99.90%
Commercial	Deed	Rock Rapids		4	\$250,000	\$189,814	91.47%	94.25%	75.93%	39.08	120.5%
Commercial	Deed	Total Commercial Sales		19	\$1,066,400	\$865,856	83.60%	80.20%	81.19%	31.53	103.0%
Agricultural	Deed	Total Agricultural Sales		62	\$22,545,510	\$4,022,467	22.15%	15.06%	17.84%	75.51	124.1%
Agricultural	Contract	Total Agricultural Sales		3	\$1,091,776	\$188,205	16.48%	17.80%	17.24%	14.64	95.59%
	Deed	Total Rural Agricultural Sales	Improved Farm	24	\$6,784,220	\$2,059,157	38.19%	33.16%	30.35%	43.22	125.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$454,300	\$80,881	17.80%	17.80%	17.80%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	38	\$15,761,290	\$1,963,310	12.01%	11.91%	12.46%	36.6	96.45%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$637,476	\$107,324	15.82%	15.82%	16.84%	18.98	93.94%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=MADISON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Suburban Residential		3	\$524,000	\$546,100	101.6%	108.4%	104.2%	13.66	97.45%
Residential	Deed	Total Suburban Residential		26	\$6,663,690	\$6,800,700	123.7%	99.41%	102.1%	91.14	121.2%
Residential	Deed	Total Urban Residential Sales		83	\$10,111,450	\$9,938,900	105.8%	97.57%	98.29%	35.28	107.7%
Residential	Contract	Other Urban		2	\$57,000	\$54,300	92.24%	92.24%	95.26%	37.77	96.82%
Residential	Contract	Winterset		11	\$1,496,725	\$1,539,500	103.7%	110.0%	102.9%	18.82	100.9%
Residential	Deed	Urban		15	\$2,206,380	\$2,135,200	101.8%	97.02%	96.77%	23.57	105.2%
Residential	Deed	Rural		26	\$6,663,690	\$6,800,700	123.7%	99.41%	102.1%	91.14	121.2%
Residential	Deed	Winterset		59	\$6,959,970	\$6,898,200	106.7%	97.64%	99.11%	36.99	107.6%
Residential	Contract	Rural		3	\$524,000	\$546,100	101.6%	108.4%	104.2%	13.66	97.45%
Residential	Deed	Other Urban		9	\$945,100	\$905,500	107.0%	90.21%	95.81%	41.39	111.7%
Residential	Contract	Total Urban Residential Sales		13	\$1,553,725	\$1,593,800	102.0%	110.0%	102.6%	20.51	99.40%
Commercial	Deed	Total Commercial Sales		26	\$4,029,626	\$3,884,130	96.92%	103.1%	96.39%	28.16	100.5%
Commercial	Deed	Other Urban		14	\$2,008,200	\$1,948,537	102.7%	106.7%	97.03%	21.44	105.8%
Commercial	Deed	Winterset		12	\$2,021,426	\$1,935,593	90.19%	92.91%	95.75%	35.57	94.19%
Commercial	Deed	Total Urban Commercial Sales		26	\$4,029,626	\$3,884,130	96.92%	103.1%	96.39%	28.16	100.5%
Agricultural	Deed	Total Agricultural Sales		58	\$17,852,905	\$4,682,515	27.96%	15.04%	26.23%	94.91	106.6%
Agricultural	Contract	Total Agricultural Sales		3	\$480,000	\$176,210	87.50%	20.30%	36.71%	143.1	238.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=MADISON**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Improved Farm	24	\$9,701,239	\$3,606,055	48.69%	46.28%	37.17%	62.6	131.0%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$105,000	\$137,710	126.1%	126.1%	131.2%	118.7	96.16%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	34	\$8,151,666	\$1,076,460	13.33%	13.55%	13.21%	45.13	101.0%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$375,000	\$38,500	10.27%	10.27%	10.27%	.	100.0%

**Jurisdiction=MAHASKA**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		30	\$4,858,699	\$4,635,600	113.2%	93.24%	95.41%	77.94	118.7%
Residential	Contract	Total Suburban Residential		2	\$55,000	\$44,930	93.81%	93.81%	81.69%	59.09	114.8%
Residential	Deed	Urban		20	\$1,969,750	\$1,845,010	96.68%	99.72%	93.67%	21.77	103.2%
Residential	Deed	Rural		30	\$4,858,699	\$4,635,600	113.2%	93.24%	95.41%	77.94	118.7%
Residential	Contract	Rural		2	\$55,000	\$44,930	93.81%	93.81%	81.69%	59.09	114.8%
Residential	Contract	Other Urban		1	\$25,000	\$47,490	190.0%	190.0%	190.0%	.	100.0%
Residential	Deed	Other Urban		11	\$958,000	\$991,940	105.8%	106.3%	103.5%	18.88	102.2%
Residential	Deed	Oskaloosa		156	\$16,593,682	\$15,664,160	100.1%	94.92%	94.40%	31.99	106.0%
Residential	Contract	Oskaloosa		11	\$655,111	\$697,220	113.0%	93.45%	106.4%	33.91	106.1%
Residential	Deed	Total Urban Residential Sales		187	\$19,521,432	\$18,501,110	100.0%	96.19%	94.77%	30.38	105.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=MAHASKA

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		12	\$680,111	\$744,710	119.4%	100.3%	109.5%	35.81	109.0%
Commercial	Contract	Total Urban Commercial Sales		3	\$260,000	\$192,590	64.60%	71.72%	74.07%	37.02	87.22%
Commercial	Deed	Total Urban Commercial Sales		39	\$7,358,898	\$7,447,658	103.9%	99.82%	101.2%	28.27	102.6%
Commercial	Deed	Other Urban		18	\$3,081,800	\$3,258,006	110.1%	99.80%	105.7%	26.56	104.2%
Commercial	Contract	Other Urban		1	\$32,500	\$12,330	37.94%	37.94%	37.94%	.	100.0%
Commercial	Deed	Oskaloosa		18	\$4,157,540	\$4,059,078	96.79%	100.1%	97.63%	27	99.14%
Commercial	Deed	Urban		3	\$119,558	\$130,574	108.6%	106.1%	109.2%	45.61	99.43%
Commercial	Contract	Oskaloosa		2	\$227,500	\$180,260	77.94%	77.94%	79.24%	11.28	98.36%
Commercial	Deed	Rural		3	\$374,000	\$360,141	95.45%	92.91%	96.29%	24.75	99.13%
Commercial	Deed	Total Commercial Sales		42	\$7,732,898	\$7,807,799	103.3%	99.80%	101.0%	27.91	102.3%
Commercial	Contract	Total Commercial Sales		3	\$260,000	\$192,590	64.60%	71.72%	74.07%	37.02	87.22%
Agricultural	Deed	Total Agricultural Sales		24	\$7,321,889	\$1,501,000	28.52%	18.75%	20.50%	107.9	139.1%
Agricultural	Contract	Total Agricultural Sales		2	\$1,122,120	\$264,610	29.98%	29.98%	23.58%	64.88	127.1%
	Deed	Total Rural Agricultural Sales	Improved Farm	8	\$1,432,887	\$651,790	55.47%	44.76%	45.49%	76.55	121.9%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$1,122,120	\$264,610	29.98%	29.98%	23.58%	64.88	127.1%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	16	\$5,889,002	\$849,210	15.05%	14.31%	14.42%	36.96	104.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=MARION

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		20	\$1,257,000	\$1,353,580	115.4%	105.3%	107.7%	30.01	107.2%
Residential	Deed	Total Urban Residential Sales		254	\$34,746,805	\$34,875,356	106.2%	101.0%	100.4%	32.32	105.8%
Residential	Contract	Urban		9	\$687,000	\$722,850	121.8%	104.0%	105.2%	39.49	115.8%
Residential	Deed	Rural		86	\$15,805,275	\$15,545,590	99.26%	97.19%	98.36%	20.29	100.9%
Residential	Contract	Rural		5	\$438,331	\$500,950	111.2%	116.6%	114.3%	19.62	97.27%
Residential	Deed	Other Urban		6	\$233,968	\$192,780	99.39%	96.83%	82.40%	36.22	120.6%
Residential	Deed	Knoxville		76	\$7,067,067	\$7,453,110	112.7%	104.7%	105.5%	38.04	106.8%
Residential	Contract	Knoxville		11	\$570,000	\$630,730	110.1%	106.5%	110.7%	17.19	99.54%
Residential	Deed	Urban		172	\$27,445,770	\$27,229,466	103.6%	100.2%	99.21%	28.52	104.4%
Residential	Deed	Total Suburban Residential		86	\$15,805,275	\$15,545,590	99.26%	97.19%	98.36%	20.29	100.9%
Residential	Contract	Total Suburban Residential		5	\$438,331	\$500,950	111.2%	116.6%	114.3%	19.62	97.27%
Commercial	Deed	Total Commercial Sales		37	\$9,104,200	\$8,279,638	96.05%	94.14%	90.94%	23.01	105.6%
Commercial	Contract	Total Commercial Sales		8	\$2,496,600	\$1,211,510	79.78%	71.67%	48.53%	58.21	164.4%
Commercial	Deed	Urban		13	\$3,024,200	\$2,790,918	89.06%	82.15%	92.29%	29.86	96.51%
Commercial	Contract	Urban		4	\$2,206,000	\$953,480	62.62%	58.91%	43.22%	38.78	144.9%
Commercial	Deed	Rural		2	\$845,000	\$546,670	98.30%	98.30%	64.69%	52.04	151.9%
Commercial	Deed	Other Urban		13	\$2,937,000	\$2,855,780	103.5%	102.1%	97.23%	14.59	106.5%
Commercial	Deed	Knoxville		9	\$2,298,000	\$2,086,270	94.80%	92.16%	90.79%	18.05	104.4%
Commercial	Contract	Knoxville		4	\$290,600	\$258,030	96.94%	86.75%	88.79%	62.38	109.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=MARION**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Deed	Total Urban Commercial Sales		35	\$8,259,200	\$7,732,968	95.92%	94.14%	93.63%	21.86	102.4%
Commercial	Contract	Total Urban Commercial Sales		8	\$2,496,600	\$1,211,510	79.78%	71.67%	48.53%	58.21	164.4%
Agricultural	Deed	Total Agricultural Sales		35	\$9,751,223	\$2,715,080	28.24%	21.04%	27.84%	68.17	101.4%
Agricultural	Contract	Total Agricultural Sales		6	\$486,054	\$213,330	32.03%	21.72%	43.89%	99.84	72.99%
	Deed	Total Rural Agricultural Sales	Improved Farm	15	\$5,832,863	\$1,949,360	43.00%	36.50%	33.42%	47.52	128.7%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$240,000	\$174,190	70.30%	70.30%	72.58%	27.48	96.86%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	20	\$3,918,360	\$765,720	17.16%	17.54%	19.54%	42.82	87.82%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$246,054	\$39,140	12.90%	12.01%	15.91%	83.44	81.10%

**Jurisdiction=MARSHALL**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Suburban Residential		32	\$5,685,478	\$5,636,395	102.0%	96.20%	99.14%	48.68	102.9%
Residential	Contract	Total Suburban Residential		1	\$70,000	\$68,539	97.91%	97.91%	97.91%	.	100.0%
Residential	Deed	Urban		38	\$3,727,510	\$3,310,213	92.53%	91.61%	88.80%	21.69	104.2%
Residential	Contract	Urban		5	\$370,434	\$334,015	99.81%	97.34%	90.17%	33.63	110.7%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=MARSHALL

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Rural		32	\$5,685,478	\$5,636,395	102.0%	96.20%	99.14%	48.68	102.9%
Residential	Contract	Rural		1	\$70,000	\$68,539	97.91%	97.91%	97.91%	.	100.0%
Residential	Deed	Other Urban		15	\$1,124,670	\$1,038,796	100.6%	89.53%	92.36%	31.8	108.9%
Residential	Deed	Marshalltown		275	\$31,103,665	\$30,133,995	101.8%	97.82%	96.88%	27.44	105.1%
Residential	Contract	Marshalltown		43	\$2,428,679	\$2,423,090	101.3%	98.00%	99.77%	25.99	101.6%
Residential	Contract	Total Urban Residential Sales		48	\$2,799,113	\$2,757,105	101.2%	97.92%	98.50%	26.45	102.7%
Residential	Deed	Total Urban Residential Sales		328	\$35,955,845	\$34,483,004	100.7%	97.01%	95.90%	27.24	105.0%
Commercial	Contract	Total Urban Commercial Sales		5	\$490,900	\$654,034	120.0%	89.44%	133.2%	69.17	90.07%
Commercial	Deed	Total Urban Commercial Sales		32	\$13,646,406	\$13,932,268	106.7%	96.16%	102.1%	38.51	104.5%
Commercial	Deed	Urban		4	\$257,250	\$258,475	104.2%	103.8%	100.5%	21.63	103.7%
Commercial	Deed	Rural		1	\$67,000	\$49,950	74.55%	74.55%	74.55%	.	100.0%
Commercial	Deed	Marshalltown		28	\$13,389,156	\$13,673,793	107.1%	94.72%	102.1%	40.51	104.8%
Commercial	Contract	Marshalltown		5	\$490,900	\$654,034	120.0%	89.44%	133.2%	69.17	90.07%
Commercial	Deed	Total Commercial Sales		33	\$13,713,406	\$13,982,218	105.7%	95.32%	102.0%	38.62	103.7%
Commercial	Contract	Total Commercial Sales		5	\$490,900	\$654,034	120.0%	89.44%	133.2%	69.17	90.07%
Agricultural	Deed	Total Agricultural Sales		56	\$20,097,845	\$4,545,814	29.87%	19.51%	22.62%	76.19	132.0%
Agricultural	Contract	Total Agricultural Sales		4	\$2,433,705	\$494,359	20.17%	19.55%	20.31%	15.15	99.31%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=MARSHALL**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Improved Farm	14	\$5,798,682	\$1,669,942	55.57%	56.79%	28.80%	55.17	192.9%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	42	\$14,299,163	\$2,875,872	21.30%	18.96%	20.11%	46	105.9%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$2,433,705	\$494,359	20.17%	19.55%	20.31%	15.15	99.31%

**Jurisdiction=MILLS**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		8	\$649,451	\$601,680	96.39%	86.90%	92.64%	27.7	104.0%
Residential	Deed	Total Urban Residential Sales		88	\$9,524,172	\$9,371,471	102.5%	96.62%	98.40%	28.98	104.1%
Residential	Contract	Urban		1	\$115,500	\$116,680	101.0%	101.0%	101.0%	.	100.0%
Residential	Deed	Rural		51	\$11,600,812	\$11,728,736	100.3%	101.8%	101.1%	13.62	99.18%
Residential	Contract	Rural		2	\$385,500	\$363,249	90.26%	90.26%	94.23%	16.49	95.78%
Residential	Deed	Other Urban		12	\$775,690	\$798,165	105.7%	114.6%	102.9%	22.57	102.7%
Residential	Contract	Other Urban		2	\$49,551	\$51,718	98.35%	98.35%	104.4%	35.83	94.23%
Residential	Deed	Glenwood		67	\$7,727,982	\$7,584,214	103.0%	95.79%	98.14%	30.85	105.0%
Residential	Contract	Glenwood		5	\$484,400	\$433,282	94.68%	85.44%	89.45%	32.14	105.8%
Residential	Deed	Urban		9	\$1,020,500	\$989,092	94.01%	93.97%	96.92%	20.68	96.99%
Residential	Deed	Total Suburban Residential		51	\$11,600,812	\$11,728,736	100.3%	101.8%	101.1%	13.62	99.18%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=MILLS

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Suburban Residential		2	\$385,500	\$363,249	90.26%	90.26%	94.23%	16.49	95.78%
Commercial	Deed	Total Commercial Sales		27	\$5,658,513	\$4,361,469	94.67%	94.22%	77.08%	28.66	122.8%
Commercial	Contract	Total Commercial Sales		1	\$75,000	\$88,212	117.6%	117.6%	117.6%	.	100.0%
Commercial	Deed	Urban		4	\$252,500	\$271,015	118.2%	123.1%	107.3%	11.15	110.1%
Commercial	Deed	Rural		3	\$2,514,050	\$1,775,655	117.0%	100.0%	70.63%	53.34	165.7%
Commercial	Deed	Other Urban		15	\$2,166,463	\$1,666,498	85.97%	93.63%	76.92%	23.41	111.8%
Commercial	Deed	Glenwood		5	\$725,500	\$648,301	88.53%	86.68%	89.36%	5.903	99.08%
Commercial	Contract	Glenwood		1	\$75,000	\$88,212	117.6%	117.6%	117.6%	.	100.0%
Commercial	Contract	Total Urban Commercial Sales		1	\$75,000	\$88,212	117.6%	117.6%	117.6%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		24	\$3,144,463	\$2,585,814	91.87%	93.93%	82.23%	22.29	111.7%
Agricultural	Deed	Total Agricultural Sales		42	\$12,929,250	\$3,083,322	23.81%	16.19%	23.85%	98.41	99.82%
Agricultural	Contract	Total Agricultural Sales		2	\$327,500	\$11,843	3.46%	3.46%	3.62%	29.49	95.59%
	Deed	Total Rural Agricultural Sales	Improved Farm	17	\$6,503,610	\$2,319,252	43.04%	38.43%	35.66%	60.33	120.7%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	25	\$6,425,640	\$764,070	10.73%	13.47%	11.89%	64.47	90.21%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$327,500	\$11,843	3.46%	3.46%	3.62%	29.49	95.59%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=MITCHELL

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		8	\$1,000,400	\$659,810	76.35%	70.29%	65.95%	32.63	115.8%
Residential	Contract	Total Suburban Residential		1	\$90,400	\$79,900	88.38%	88.38%	88.38%	.	100.0%
Residential	Contract	Urban		2	\$84,000	\$52,860	63.37%	63.37%	62.93%	5.93	100.7%
Residential	Deed	Rural		8	\$1,000,400	\$659,810	76.35%	70.29%	65.95%	32.63	115.8%
Residential	Contract	Other Urban		2	\$38,000	\$23,810	63.40%	63.40%	62.66%	31.45	101.2%
Residential	Contract	Rural		1	\$90,400	\$79,900	88.38%	88.38%	88.38%	.	100.0%
Residential	Contract	Osage		4	\$221,500	\$200,080	90.76%	88.62%	90.33%	11.15	100.5%
Residential	Deed	Urban		29	\$1,968,700	\$1,799,180	98.18%	98.69%	91.39%	29.24	107.4%
Residential	Deed	Other Urban		2	\$79,000	\$36,560	48.27%	48.27%	46.28%	24.22	104.3%
Residential	Deed	Osage		69	\$5,648,600	\$5,056,830	92.99%	92.85%	89.52%	20.33	103.9%
Residential	Deed	Total Urban Residential Sales		100	\$7,696,300	\$6,892,570	93.60%	92.91%	89.56%	24.55	104.5%
Residential	Contract	Total Urban Residential Sales		8	\$343,500	\$276,750	77.07%	79.21%	80.57%	23.09	95.66%
Commercial	Contract	Total Urban Commercial Sales		1	\$24,000	\$23,590	98.29%	98.29%	98.29%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		23	\$1,674,405	\$1,376,580	92.07%	94.27%	82.21%	30.99	112.0%
Commercial	Deed	Urban		5	\$357,695	\$222,090	66.60%	58.98%	62.09%	36.38	107.3%
Commercial	Contract	Urban		1	\$24,000	\$23,590	98.29%	98.29%	98.29%	.	100.0%
Commercial	Deed	Rural		1	\$45,000	\$45,930	102.1%	102.1%	102.1%	.	100.0%
Commercial	Deed	Other Urban		12	\$856,010	\$841,300	98.96%	96.25%	98.28%	14.65	100.7%
Commercial	Deed	Osage		6	\$460,700	\$313,190	99.53%	93.60%	67.98%	42.89	146.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=MITCHELL

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Total Commercial Sales		24	\$1,719,405	\$1,422,510	92.49%	94.80%	82.73%	30.26	111.8%
Commercial	Contract	Total Commercial Sales		1	\$24,000	\$23,590	98.29%	98.29%	98.29%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		37	\$11,807,415	\$3,460,610	34.88%	27.28%	29.31%	60.1	119.0%
Agricultural	Contract	Total Agricultural Sales		5	\$2,104,875	\$405,090	27.72%	33.72%	19.25%	43.49	144.1%
	Contract	Total Rural Agricultural Sales	Improved Farm	4	\$1,914,315	\$382,170	31.65%	34.66%	19.96%	30.17	158.5%
	Deed	Total Rural Agricultural Sales	Improved Farm	18	\$4,218,915	\$1,722,760	48.83%	49.49%	40.83%	32.54	119.6%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	19	\$7,588,500	\$1,737,850	21.66%	18.42%	22.90%	74.65	94.59%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$190,560	\$22,920	12.03%	12.03%	12.03%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=MONONA

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		64	\$4,434,500	\$4,054,221	99.41%	96.13%	91.42%	29.11	108.7%
Residential	Contract	Total Urban Residential Sales		8	\$237,937	\$304,166	125.5%	116.2%	127.8%	25.55	98.19%
Residential	Deed	Total Suburban Residential		8	\$837,475	\$773,379	94.28%	91.31%	92.35%	19.27	102.1%
Residential	Contract	Total Suburban Residential		1	\$18,000	\$31,473	174.9%	174.9%	174.9%	.	100.0%
Residential	Contract	Rural		1	\$18,000	\$31,473	174.9%	174.9%	174.9%	.	100.0%
Residential	Contract	Urban		2	\$36,000	\$38,273	106.0%	106.0%	106.3%	3.844	99.70%
Residential	Deed	Urban		26	\$1,586,500	\$1,413,658	97.84%	87.17%	89.11%	27.78	109.8%
Residential	Deed	Rural		8	\$837,475	\$773,379	94.28%	91.31%	92.35%	19.27	102.1%
Residential	Contract	Other Urban		3	\$74,937	\$78,675	107.0%	102.5%	105.0%	13.8	101.9%
Residential	Deed	Onawa		33	\$2,666,000	\$2,469,143	99.94%	97.19%	92.62%	30.85	107.9%
Residential	Contract	Onawa		3	\$127,000	\$187,218	157.0%	139.0%	147.4%	20.04	106.5%
Residential	Deed	Other Urban		5	\$182,000	\$171,420	104.1%	102.6%	94.19%	29.21	110.6%
Commercial	Contract	Other Urban		1	\$18,000	\$22,388	124.4%	124.4%	124.4%	.	100.0%
Commercial	Deed	Other Urban		20	\$1,425,800	\$1,510,028	113.5%	95.06%	105.9%	76.74	107.2%
Commercial	Contract	Urban		1	\$33,000	\$40,755	123.5%	123.5%	123.5%	.	100.0%
Commercial	Contract	Onawa		2	\$65,000	\$61,835	97.89%	97.89%	95.13%	7.414	102.9%
Commercial	Deed	Onawa		6	\$406,000	\$308,915	97.32%	102.2%	76.09%	28.8	127.9%
Commercial	Deed	Urban		5	\$250,000	\$215,264	98.15%	87.19%	86.11%	64.3	114.0%
Commercial	Deed	Total Commercial Sales		31	\$2,081,800	\$2,034,207	107.9%	94.89%	97.71%	68.9	110.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=MONONA**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Commercial Sales		4	\$116,000	\$124,978	110.9%	113.3%	107.7%	14.08	102.9%
Commercial	Deed	Total Urban Commercial Sales		30	\$2,051,800	\$2,019,031	109.8%	95.06%	98.40%	68.15	111.6%
Commercial	Contract	Total Urban Commercial Sales		4	\$116,000	\$124,978	110.9%	113.3%	107.7%	14.08	102.9%
Agricultural	Deed	Total Agricultural Sales		16	\$7,469,584	\$1,574,524	19.82%	18.50%	21.08%	23.49	94.03%
Agricultural	Contract	Total Agricultural Sales		1	\$452,400	\$167,357	36.99%	36.99%	36.99%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	3	\$3,763,767	\$909,385	25.67%	26.72%	24.16%	23.63	106.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$452,400	\$167,357	36.99%	36.99%	36.99%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	13	\$3,705,817	\$665,139	18.47%	18.32%	17.95%	17.5	102.9%

**Jurisdiction=MONROE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Rural		16	\$1,798,000	\$1,500,700	97.94%	87.60%	83.46%	39.21	117.3%
Residential	Deed	Albia		42	\$2,978,450	\$2,684,490	96.75%	91.67%	90.13%	35.28	107.3%
Residential	Deed	Urban		2	\$193,200	\$116,110	61.29%	61.29%	60.10%	14.27	102.0%
Residential	Contract	Albia		4	\$205,729	\$198,260	114.9%	115.6%	96.37%	30.46	119.2%
Residential	Deed	Other Urban		2	\$52,000	\$50,190	104.1%	104.1%	96.52%	29.7	107.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=MONROE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		46	\$3,223,650	\$2,850,790	95.53%	90.42%	88.43%	35.36	108.0%
Residential	Contract	Total Urban Residential Sales		4	\$205,729	\$198,260	114.9%	115.6%	96.37%	30.46	119.2%
Residential	Deed	Total Suburban Residential		16	\$1,798,000	\$1,500,700	97.94%	87.60%	83.46%	39.21	117.3%
Commercial	Deed	Other Urban		12	\$1,235,700	\$1,269,627	106.7%	99.91%	102.7%	25.45	103.8%
Commercial	Deed	Albia		5	\$546,220	\$326,851	86.70%	66.50%	59.84%	77.46	144.9%
Commercial	Contract	Albia		1	\$200,000	\$156,016	78.01%	78.01%	78.01%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		17	\$1,781,920	\$1,596,478	100.8%	98.98%	89.59%	41.17	112.5%
Commercial	Contract	Total Urban Commercial Sales		1	\$200,000	\$156,016	78.01%	78.01%	78.01%	.	100.0%
Commercial	Deed	Total Commercial Sales		17	\$1,781,920	\$1,596,478	100.8%	98.98%	89.59%	41.17	112.5%
Commercial	Contract	Total Commercial Sales		1	\$200,000	\$156,016	78.01%	78.01%	78.01%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		27	\$7,378,735	\$1,099,282	16.77%	13.22%	14.90%	70.46	112.6%
Agricultural	Contract	Total Agricultural Sales		1	\$75,000	\$10,452	13.94%	13.94%	13.94%	.	100.0%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$75,000	\$10,452	13.94%	13.94%	13.94%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	9	\$2,362,604	\$603,053	29.82%	26.16%	25.52%	38.8	116.8%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	18	\$5,016,131	\$496,229	10.24%	11.33%	9.89%	37.94	103.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=MONTGOMERY**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		14	\$888,956	\$835,320	100.8%	103.2%	93.97%	20.37	107.3%
Residential	Deed	Rural		7	\$873,000	\$646,820	71.66%	76.33%	74.09%	28.46	96.72%
Residential	Contract	Rural		2	\$156,000	\$162,290	107.1%	107.1%	104.0%	26.27	102.9%
Residential	Deed	Red Oak		59	\$4,289,942	\$4,091,020	106.7%	100.4%	95.36%	38.94	111.9%
Residential	Contract	Urban		11	\$366,450	\$357,340	97.46%	82.76%	97.51%	66.05	99.94%
Residential	Contract	Red Oak		9	\$345,500	\$291,460	97.58%	99.23%	84.36%	45.1	115.7%
Residential	Deed	Other Urban		5	\$265,250	\$276,430	104.5%	111.2%	104.2%	14.43	100.3%
Residential	Contract	Other Urban		1	\$16,000	\$16,960	106.0%	106.0%	106.0%	.	100.0%
Residential	Deed	Total Suburban Residential		7	\$873,000	\$646,820	71.66%	76.33%	74.09%	28.46	96.72%
Residential	Contract	Total Suburban Residential		2	\$156,000	\$162,290	107.1%	107.1%	104.0%	26.27	102.9%
Residential	Deed	Total Urban Residential Sales		78	\$5,444,148	\$5,202,770	105.5%	101.0%	95.57%	35.32	110.4%
Residential	Contract	Total Urban Residential Sales		21	\$727,950	\$665,760	97.91%	98.03%	91.46%	54.52	107.1%
Commercial	Deed	Red Oak		8	\$1,859,900	\$1,482,040	120.5%	107.3%	79.68%	52.01	151.2%
Commercial	Deed	Urban		6	\$839,000	\$763,540	87.00%	95.19%	91.01%	45.09	95.60%
Commercial	Contract	Red Oak		2	\$168,000	\$187,190	114.0%	114.0%	111.4%	10.51	102.4%
Commercial	Contract	Urban		1	\$55,000	\$48,800	88.73%	88.73%	88.73%	.	100.0%
Commercial	Deed	Other Urban		13	\$824,400	\$777,840	101.9%	101.7%	94.35%	14.56	108.1%
Commercial	Deed	Total Commercial Sales		27	\$3,523,300	\$3,023,420	104.1%	100.7%	85.81%	38.51	121.3%
Commercial	Contract	Total Commercial Sales		3	\$223,000	\$235,990	105.6%	105.6%	105.8%	16	99.79%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=MONTGOMERY**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Deed	Total Urban Commercial Sales		27	\$3,523,300	\$3,023,420	104.1%	100.7%	85.81%	38.51	121.3%
Commercial	Contract	Total Urban Commercial Sales		3	\$223,000	\$235,990	105.6%	105.6%	105.8%	16	99.79%
Agricultural	Deed	Total Agricultural Sales		39	\$11,348,900	\$3,401,880	35.69%	20.56%	29.98%	92.36	119.1%
Agricultural	Contract	Total Agricultural Sales		5	\$1,123,584	\$240,900	21.87%	21.83%	21.44%	29.53	102.0%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$148,000	\$43,440	29.35%	29.35%	29.35%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	18	\$4,787,424	\$1,985,110	51.66%	39.57%	41.47%	82.5	124.6%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	21	\$6,561,476	\$1,416,770	22.01%	18.77%	21.59%	44.41	102.0%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$975,584	\$197,460	20.00%	20.79%	20.24%	28.42	98.83%

**Jurisdiction=MUSCATINE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		58	\$7,099,305	\$6,783,230	96.80%	95.46%	95.55%	13.74	101.3%
Residential	Contract	Urban		4	\$467,500	\$472,490	101.4%	100.9%	101.1%	6.928	100.3%
Residential	Deed	Rural		78	\$17,457,039	\$17,275,740	100.9%	97.43%	98.96%	16.98	102.0%
Residential	Deed	Other Urban		28	\$3,287,750	\$3,224,160	99.12%	96.67%	98.07%	17.9	101.1%
Residential	Contract	Other Urban		2	\$148,500	\$140,470	94.58%	94.58%	94.59%	1.763	99.99%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=MUSCATINE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Muscatine		230	\$24,607,782	\$23,833,070	102.4%	94.88%	96.85%	32.23	105.8%
Residential	Contract	Rural		2	\$168,000	\$237,650	144.3%	144.3%	141.5%	16.43	102.0%
Residential	Contract	Muscatine		30	\$2,300,381	\$2,176,070	99.75%	92.58%	94.60%	41.67	105.4%
Residential	Deed	Total Urban Residential Sales		316	\$34,994,837	\$33,840,460	101.1%	95.10%	96.70%	28.95	104.6%
Residential	Contract	Total Urban Residential Sales		36	\$2,916,381	\$2,789,030	99.64%	94.86%	95.63%	38.05	104.2%
Residential	Deed	Total Suburban Residential		78	\$17,457,039	\$17,275,740	100.9%	97.43%	98.96%	16.98	102.0%
Residential	Contract	Total Suburban Residential		2	\$168,000	\$237,650	144.3%	144.3%	141.5%	16.43	102.0%
Commercial	Deed	Urban		14	\$1,134,500	\$1,190,164	132.8%	106.3%	104.9%	54.17	126.6%
Commercial	Contract	Urban		2	\$101,558	\$124,320	150.6%	150.6%	122.4%	55.49	123.0%
Commercial	Deed	Rural		2	\$156,000	\$143,710	90.62%	90.62%	92.12%	26.11	98.37%
Commercial	Contract	Other Urban		1	\$42,000	\$36,680	87.33%	87.33%	87.33%	.	100.0%
Commercial	Deed	Muscatine		22	\$7,076,441	\$6,301,849	97.92%	92.54%	89.05%	29.17	110.0%
Commercial	Contract	Muscatine		3	\$245,000	\$254,280	98.84%	110.6%	103.8%	22.13	95.23%
Commercial	Deed	Total Urban Commercial Sales		36	\$8,210,941	\$7,492,013	111.5%	96.90%	91.24%	46.68	122.2%
Commercial	Contract	Total Urban Commercial Sales		6	\$388,558	\$415,280	114.2%	101.1%	106.9%	42.94	106.8%
Commercial	Deed	Total Commercial Sales		38	\$8,366,941	\$7,635,723	110.4%	96.90%	91.26%	46.19	121.0%
Commercial	Contract	Total Commercial Sales		6	\$388,558	\$415,280	114.2%	101.1%	106.9%	42.94	106.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=MUSCATINE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Agricultural	Deed	Total Agricultural Sales		10	\$2,741,127	\$684,860	27.51%	24.70%	24.98%	36.73	110.1%
Agricultural	Contract	Total Agricultural Sales		6	\$1,445,000	\$483,890	35.38%	28.55%	33.49%	59.61	105.7%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$220,000	\$168,740	76.70%	76.70%	76.70%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	3	\$588,000	\$234,820	40.00%	36.83%	39.94%	14.73	100.2%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	7	\$2,153,127	\$450,040	22.15%	20.25%	20.90%	24.77	106.0%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	5	\$1,225,000	\$315,150	27.12%	27.44%	25.73%	24.44	105.4%

**Jurisdiction=OBRIEN**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		70	\$4,111,883	\$3,573,440	96.51%	88.69%	86.91%	31.08	111.1%
Residential	Contract	Urban		8	\$500,000	\$402,700	94.16%	93.85%	80.54%	24.53	116.9%
Residential	Deed	Sheldon		81	\$8,279,413	\$7,375,570	93.47%	93.42%	89.08%	20.92	104.9%
Residential	Contract	Sheldon		7	\$271,000	\$244,390	97.36%	83.56%	90.18%	43.72	108.0%
Residential	Deed	Rural		8	\$1,031,100	\$702,580	73.46%	71.35%	68.14%	21.29	107.8%
Residential	Deed	Other Urban		1	\$22,000	\$22,000	100.0%	100.0%	100.0%	.	100.0%
Residential	Deed	Total Suburban Residential		8	\$1,031,100	\$702,580	73.46%	71.35%	68.14%	21.29	107.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=OBRIEN

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		152	\$12,413,296	\$10,971,010	94.91%	91.03%	88.38%	26.15	107.4%
Residential	Contract	Total Urban Residential Sales		15	\$771,000	\$647,090	95.66%	86.82%	83.93%	33.81	114.0%
Commercial	Contract	Urban		1	\$37,000	\$22,880	61.84%	61.84%	61.84%	.	100.0%
Commercial	Deed	Sheldon		8	\$1,552,000	\$1,498,010	104.4%	100.7%	96.52%	35.68	108.1%
Commercial	Contract	Sheldon		3	\$407,500	\$345,830	113.6%	86.32%	84.87%	62.73	133.8%
Commercial	Deed	Rural		2	\$195,500	\$142,230	71.93%	71.93%	72.75%	20.33	98.87%
Commercial	Deed	Other Urban		11	\$1,136,000	\$1,039,020	91.71%	97.05%	91.46%	18.46	100.3%
Commercial	Deed	Urban		12	\$986,300	\$756,750	83.82%	87.40%	76.73%	37.33	109.2%
Commercial	Deed	Total Commercial Sales		33	\$3,869,800	\$3,436,010	90.71%	95.88%	88.79%	31.63	102.2%
Commercial	Contract	Total Commercial Sales		4	\$444,500	\$368,710	100.6%	74.08%	82.95%	63.26	121.3%
Commercial	Deed	Total Urban Commercial Sales		31	\$3,674,300	\$3,293,780	91.92%	95.93%	89.64%	31.64	102.5%
Commercial	Contract	Total Urban Commercial Sales		4	\$444,500	\$368,710	100.6%	74.08%	82.95%	63.26	121.3%
Agricultural	Deed	Total Agricultural Sales		36	\$17,416,075	\$2,759,830	20.54%	13.60%	15.85%	83.69	129.6%
Agricultural	Contract	Total Agricultural Sales		3	\$949,488	\$178,140	18.30%	20.41%	18.76%	26.77	97.55%
	Deed	Total Rural Agricultural Sales	Improved Farm	11	\$5,324,190	\$1,202,840	37.03%	34.53%	22.59%	64.99	163.9%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$396,000	\$86,310	21.80%	21.80%	21.80%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=OBRIEN**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Unimproved Farm	25	\$12,091,885	\$1,556,990	13.28%	12.75%	12.88%	23.99	103.2%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$553,488	\$91,830	16.56%	16.56%	16.59%	32.92	99.79%

**Jurisdiction=OSCEOLA**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		4	\$81,500	\$78,510	107.6%	103.3%	96.33%	41.83	111.7%
Residential	Contract	Sibley		5	\$217,000	\$194,506	92.83%	94.28%	89.63%	22.54	103.6%
Residential	Deed	Sibley		29	\$2,040,650	\$1,834,328	93.58%	91.13%	89.89%	25.04	104.1%
Residential	Deed	Rural		9	\$657,000	\$436,463	74.65%	79.75%	66.43%	27.71	112.4%
Residential	Deed	Other Urban		10	\$434,000	\$377,182	93.55%	93.89%	86.91%	17.78	107.6%
Residential	Contract	Other Urban		2	\$26,500	\$9,703	33.63%	33.63%	36.62%	94.98	91.85%
Residential	Deed	Total Urban Residential Sales		43	\$2,556,150	\$2,290,020	94.88%	93.89%	89.59%	25.54	105.9%
Residential	Contract	Total Urban Residential Sales		7	\$243,500	\$204,209	75.92%	82.50%	83.86%	47.43	90.52%
Residential	Deed	Total Suburban Residential		9	\$657,000	\$436,463	74.65%	79.75%	66.43%	27.71	112.4%
Commercial	Deed	Sibley		8	\$402,500	\$266,306	87.30%	92.93%	66.16%	52.72	132.0%
Commercial	Contract	Sibley		1	\$12,500	\$13,515	108.1%	108.1%	108.1%	.	100.0%
Commercial	Deed	Rural		3	\$125,000	\$159,247	114.1%	49.44%	127.4%	104.8	89.57%
Commercial	Deed	Other Urban		12	\$828,600	\$720,224	87.26%	90.88%	86.92%	26.19	100.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=OSCEOLA

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Total Urban Commercial Sales		20	\$1,231,100	\$986,530	87.28%	91.18%	80.13%	37.7	108.9%
Commercial	Contract	Total Urban Commercial Sales		1	\$12,500	\$13,515	108.1%	108.1%	108.1%	.	100.0%
Commercial	Deed	Total Commercial Sales		23	\$1,356,100	\$1,145,777	90.78%	89.45%	84.49%	53.07	107.4%
Commercial	Contract	Total Commercial Sales		1	\$12,500	\$13,515	108.1%	108.1%	108.1%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		37	\$16,829,444	\$2,814,385	19.65%	14.73%	16.72%	70.99	117.5%
Agricultural	Contract	Total Agricultural Sales		1	\$63,000	\$24,719	39.24%	39.24%	39.24%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	10	\$4,671,000	\$1,182,616	35.59%	32.50%	25.32%	54.33	140.6%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$63,000	\$24,719	39.24%	39.24%	39.24%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	27	\$12,158,444	\$1,631,769	13.75%	13.30%	13.42%	18.13	102.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=PAGE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Shenandoah		9	\$313,594	\$294,570	95.12%	96.07%	93.93%	19.17	101.3%
Residential	Deed	Rural		12	\$1,332,450	\$1,415,820	120.1%	104.7%	106.3%	48.49	113.0%
Residential	Deed	Other Urban		8	\$238,000	\$261,820	110.4%	106.8%	110.0%	28.11	100.3%
Residential	Deed	Shenandoah		55	\$4,589,298	\$4,414,880	112.0%	95.12%	96.20%	48.65	116.4%
Residential	Contract	Other Urban		2	\$60,000	\$50,710	89.75%	89.75%	84.52%	49.44	106.2%
Residential	Deed	Urban		42	\$2,561,465	\$2,787,010	127.1%	110.2%	108.8%	40.37	116.8%
Residential	Contract	Urban		2	\$65,000	\$65,740	101.2%	101.2%	101.1%	0.599	100.0%
Residential	Deed	Total Suburban Residential		12	\$1,332,450	\$1,415,820	120.1%	104.7%	106.3%	48.49	113.0%
Residential	Deed	Total Urban Residential Sales		105	\$7,388,763	\$7,463,710	117.9%	102.7%	101.0%	44.08	116.7%
Residential	Contract	Total Urban Residential Sales		13	\$438,594	\$411,020	95.22%	100.7%	93.71%	20.92	101.6%
Commercial	Deed	Urban		10	\$545,900	\$561,350	107.7%	95.08%	102.8%	58.76	104.7%
Commercial	Contract	Urban		1	\$101,468	\$60,250	59.38%	59.38%	59.38%	.	100.0%
Commercial	Deed	Shenandoah		4	\$90,500	\$152,440	170.5%	147.0%	168.4%	44.39	101.2%
Commercial	Contract	Shenandoah		2	\$102,000	\$74,060	97.73%	97.73%	72.61%	54.53	134.6%
Commercial	Deed	Other Urban		13	\$2,138,600	\$2,095,260	103.9%	96.97%	97.97%	32.74	106.0%
Commercial	Contract	Other Urban		1	\$50,000	\$99,760	199.5%	199.5%	199.5%	.	100.0%
Commercial	Deed	Total Commercial Sales		27	\$2,775,000	\$2,809,050	115.2%	99.64%	101.2%	48.64	113.8%
Commercial	Contract	Total Commercial Sales		4	\$253,468	\$234,070	113.6%	97.73%	92.35%	59.42	123.0%
Commercial	Deed	Total Urban Commercial Sales		27	\$2,775,000	\$2,809,050	115.2%	99.64%	101.2%	48.64	113.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=PAGE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Urban Commercial Sales		4	\$253,468	\$234,070	113.6%	97.73%	92.35%	59.42	123.0%
Agricultural	Deed	Total Agricultural Sales		27	\$9,149,703	\$2,020,590	23.58%	19.15%	22.08%	47.78	106.8%
Agricultural	Contract	Total Agricultural Sales		3	\$292,000	\$85,570	44.24%	37.04%	29.30%	58	151.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	8	\$3,375,130	\$849,760	27.53%	21.52%	25.18%	65.63	109.3%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	19	\$5,774,573	\$1,170,830	21.92%	18.01%	20.28%	31.15	108.1%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$292,000	\$85,570	44.24%	37.04%	29.30%	58	151.0%

**Jurisdiction=PALO ALTO**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Emmetsburg		50	\$4,025,725	\$3,767,950	95.77%	94.88%	93.60%	32.25	102.3%
Residential	Deed	Urban		28	\$2,044,250	\$1,857,490	106.9%	94.50%	90.86%	40.75	117.7%
Residential	Contract	Urban		2	\$105,500	\$110,198	101.2%	101.2%	104.5%	45.36	96.91%
Residential	Deed	Other Urban		10	\$376,765	\$369,820	107.4%	101.4%	98.16%	29.21	109.5%
Residential	Contract	Other Urban		1	\$40,000	\$22,980	57.45%	57.45%	57.45%	.	100.0%
Residential	Contract	Rural		1	\$145,000	\$110,050	75.90%	75.90%	75.90%	.	100.0%
Residential	Deed	Rural		7	\$1,102,900	\$710,160	96.82%	84.33%	64.39%	74.5	150.4%
Residential	Contract	Emmetsburg		3	\$340,000	\$299,240	87.14%	87.27%	88.01%	14.04	99.01%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=PALO ALTO

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		88	\$6,446,740	\$5,995,260	100.7%	95.43%	93.00%	35.27	108.2%
Residential	Contract	Total Urban Residential Sales		6	\$485,500	\$432,418	86.89%	81.06%	89.07%	31.24	97.55%
Residential	Deed	Total Suburban Residential		7	\$1,102,900	\$710,160	96.82%	84.33%	64.39%	74.5	150.4%
Residential	Contract	Total Suburban Residential		1	\$145,000	\$110,050	75.90%	75.90%	75.90%	.	100.0%
Commercial	Deed	Emmetsburg		10	\$674,000	\$424,497	60.44%	51.86%	62.98%	43.61	95.97%
Commercial	Deed	Other Urban		12	\$713,800	\$700,497	106.7%	105.2%	98.14%	30.23	108.7%
Commercial	Contract	Other Urban		1	\$36,860	\$21,790	59.12%	59.12%	59.12%	.	100.0%
Commercial	Deed	Rural		1	\$39,500	\$13,897	35.18%	35.18%	35.18%	.	100.0%
Commercial	Deed	Urban		6	\$395,500	\$320,977	96.83%	93.71%	81.16%	59.11	119.3%
Commercial	Contract	Emmetsburg		2	\$157,000	\$113,090	64.59%	64.59%	72.03%	69.1	89.67%
Commercial	Contract	Urban		1	\$112,000	\$35,510	31.71%	31.71%	31.71%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		28	\$1,783,300	\$1,445,972	88.06%	89.12%	81.08%	47.04	108.6%
Commercial	Contract	Total Urban Commercial Sales		4	\$305,860	\$170,390	55.00%	46.07%	55.71%	54.9	98.73%
Commercial	Deed	Total Commercial Sales		29	\$1,822,800	\$1,459,868	86.23%	85.88%	80.09%	48.52	107.7%
Commercial	Contract	Total Commercial Sales		4	\$305,860	\$170,390	55.00%	46.07%	55.71%	54.9	98.73%
Agricultural	Deed	Total Agricultural Sales		68	\$18,790,120	\$3,935,095	25.32%	16.80%	20.94%	107.7	120.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=PALO ALTO**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Agricultural	Contract	Total Agricultural Sales		5	\$719,470	\$195,670	67.27%	17.27%	27.20%	120.5	247.3%
	Deed	Total Rural Agricultural Sales	Improved Farm	18	\$5,444,387	\$1,752,540	51.27%	37.47%	32.19%	84.42	159.3%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$57,000	\$86,850	150.3%	150.3%	152.4%	37.55	98.62%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$662,470	\$108,820	11.93%	16.20%	16.43%	69.82	72.66%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	50	\$13,345,733	\$2,182,555	15.98%	16.15%	16.35%	34.25	97.73%

**Jurisdiction=PLYMOUTH**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Urban		3	\$257,624	\$265,100	103.1%	93.06%	102.9%	18.29	100.2%
Residential	Deed	Rural		39	\$7,569,060	\$6,631,850	88.41%	89.37%	87.62%	15.24	100.9%
Residential	Contract	Rural		1	\$148,500	\$89,870	60.52%	60.52%	60.52%	.	100.0%
Residential	Contract	Other Urban		1	\$42,000	\$41,270	98.26%	98.26%	98.26%	.	100.0%
Residential	Deed	Le Mars		129	\$16,023,150	\$16,854,950	116.0%	104.1%	105.2%	42.6	110.3%
Residential	Contract	Le Mars		4	\$312,520	\$301,880	96.28%	94.34%	96.60%	15.31	99.68%
Residential	Deed	Other Urban		21	\$1,994,750	\$2,058,430	104.0%	104.1%	103.2%	11.57	100.8%
Residential	Deed	Urban		60	\$5,824,750	\$5,689,400	99.85%	99.91%	97.68%	15.83	102.2%
Residential	Deed	Total Suburban Residential		39	\$7,569,060	\$6,631,850	88.41%	89.37%	87.62%	15.24	100.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=PLYMOUTH

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Suburban Residential		1	\$148,500	\$89,870	60.52%	60.52%	60.52%	.	100.0%
Residential	Deed	Total Urban Residential Sales		210	\$23,842,650	\$24,602,780	110.2%	103.0%	103.2%	36.7	106.8%
Residential	Contract	Total Urban Residential Sales		8	\$612,144	\$608,250	99.10%	95.66%	99.36%	14.5	99.74%
Commercial	Deed	Le Mars		12	\$3,357,350	\$3,521,450	122.3%	98.92%	104.9%	83.69	116.6%
Commercial	Deed	Urban		4	\$307,839	\$255,540	183.7%	130.1%	83.01%	88.79	221.3%
Commercial	Contract	Urban		3	\$142,000	\$225,490	163.0%	51.03%	158.8%	126.9	102.6%
Commercial	Deed	Other Urban		14	\$2,066,300	\$1,923,090	99.46%	101.0%	93.07%	21.95	106.9%
Commercial	Contract	Le Mars		3	\$252,000	\$199,990	103.6%	121.5%	79.36%	34.44	130.5%
Commercial	Deed	Total Commercial Sales		30	\$5,731,489	\$5,700,080	119.8%	99.88%	99.45%	73.25	120.5%
Commercial	Contract	Total Commercial Sales		6	\$394,000	\$425,480	133.3%	91.99%	108.0%	102.5	123.4%
Commercial	Deed	Total Urban Commercial Sales		30	\$5,731,489	\$5,700,080	119.8%	99.88%	99.45%	73.25	120.5%
Commercial	Contract	Total Urban Commercial Sales		6	\$394,000	\$425,480	133.3%	91.99%	108.0%	102.5	123.4%
Agricultural	Deed	Total Agricultural Sales		95	\$30,586,433	\$6,305,480	23.88%	13.62%	20.62%	106.9	115.8%
Agricultural	Contract	Total Agricultural Sales		10	\$4,056,400	\$947,040	24.43%	14.45%	23.35%	65.34	104.6%
	Deed	Total Rural Agricultural Sales	Improved Farm	30	\$10,501,699	\$3,603,980	49.53%	40.43%	34.32%	66.01	144.3%
	Contract	Total Rural Agricultural Sales	Improved Farm	4	\$1,370,000	\$501,740	37.41%	42.02%	36.62%	46.66	102.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=PLYMOUTH**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Unimproved Farm	65	\$20,084,734	\$2,701,500	12.03%	12.25%	13.45%	38.34	89.48%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	6	\$2,686,400	\$445,300	15.78%	13.27%	16.58%	45.33	95.18%

**Jurisdiction=POCAHONTAS**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Rural		4	\$305,500	\$308,662	101.3%	99.99%	101.0%	13.57	100.3%
Residential	Deed	Urban		31	\$1,436,650	\$1,295,170	105.2%	96.62%	90.15%	37.07	116.7%
Residential	Contract	Urban		11	\$243,000	\$287,848	127.6%	107.7%	118.5%	42.81	107.7%
Residential	Deed	Pocahontas		28	\$2,108,300	\$1,724,160	90.67%	83.54%	81.78%	25.73	110.9%
Residential	Contract	Pocahontas		2	\$44,500	\$26,345	70.48%	70.48%	59.20%	51.62	119.0%
Residential	Deed	Other Urban		7	\$201,000	\$207,736	114.3%	115.6%	103.4%	29.2	110.6%
Residential	Contract	Other Urban		2	\$46,000	\$39,221	84.31%	84.31%	85.26%	12.26	98.88%
Residential	Deed	Total Urban Residential Sales		66	\$3,745,950	\$3,227,066	99.99%	93.75%	86.15%	33.21	116.1%
Residential	Contract	Total Urban Residential Sales		15	\$333,500	\$353,414	114.2%	96.20%	106.0%	46.13	107.8%
Residential	Deed	Total Suburban Residential		4	\$305,500	\$308,662	101.3%	99.99%	101.0%	13.57	100.3%
Commercial	Deed	Other Urban		12	\$935,500	\$921,518	92.68%	96.29%	98.51%	12.1	94.09%
Commercial	Deed	Urban		7	\$519,000	\$405,091	128.1%	74.26%	78.05%	96.49	164.1%
Commercial	Deed	Rural		1	\$116,000	\$82,815	71.39%	71.39%	71.39%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=POCAHONTAS**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Pocahontas		3	\$70,900	\$45,062	67.53%	64.63%	63.56%	37.54	106.3%
Commercial	Deed	Total Urban Commercial Sales		22	\$1,525,400	\$1,371,671	100.5%	93.91%	89.92%	69.89	111.8%
Commercial	Deed	Total Commercial Sales		23	\$1,641,400	\$1,454,486	99.26%	93.62%	88.61%	69.43	112.0%
Agricultural	Deed	Total Agricultural Sales		64	\$22,060,682	\$4,461,500	31.81%	18.69%	20.22%	108.8	157.3%
Agricultural	Contract	Total Agricultural Sales		6	\$985,000	\$266,931	29.54%	22.34%	27.10%	69.69	109.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	22	\$5,507,327	\$1,509,937	56.81%	48.35%	27.42%	89.01	207.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$235,000	\$109,676	48.13%	48.13%	46.67%	67.32	103.1%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	42	\$16,553,355	\$2,951,563	18.72%	17.72%	17.83%	24.93	105.0%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$750,000	\$157,255	20.24%	19.11%	20.97%	16.09	96.55%

**Jurisdiction=POLK**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		2249	\$419,375,325	\$416,724,850	99.95%	98.71%	99.37%	13.07	100.6%
Residential	Deed	Rural		173	\$36,281,815	\$35,418,840	104.2%	97.03%	97.62%	34.88	106.8%
Residential	Contract	Rural		10	\$1,345,500	\$1,189,800	94.36%	92.52%	88.43%	23.73	106.7%
Residential	Deed	Other Urban		340	\$77,145,772	\$76,440,690	99.34%	98.97%	99.09%	10.28	100.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3  
(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=POLK

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Other Urban		6	\$1,128,139	\$803,000	82.73%	88.40%	71.18%	28.24	116.2%
Residential	Deed	Des Moines		1946	\$255,096,785	\$248,383,240	103.4%	96.75%	97.37%	33.52	106.2%
Residential	Contract	Des Moines		230	\$21,433,705	\$19,846,200	98.76%	93.54%	92.59%	39.27	106.7%
Residential	Contract	Urban		52	\$8,756,873	\$8,517,680	98.34%	97.32%	97.27%	14.89	101.1%
Residential	Deed	Total Suburban Residential		173	\$36,281,815	\$35,418,840	104.2%	97.03%	97.62%	34.88	106.8%
Residential	Contract	Total Suburban Residential		10	\$1,345,500	\$1,189,800	94.36%	92.52%	88.43%	23.73	106.7%
Residential	Deed	Total Urban Residential Sales		4535	\$751,617,882	\$741,548,780	101.4%	98.13%	98.66%	24.37	102.8%
Residential	Contract	Total Urban Residential Sales		288	\$31,318,717	\$29,166,880	98.35%	94.09%	93.13%	35.99	105.6%
Commercial	Deed	Urban		80	\$106,624,701	\$96,456,400	97.09%	91.98%	90.46%	23.24	107.3%
Commercial	Contract	Urban		6	\$3,360,000	\$3,621,700	113.6%	95.12%	107.8%	39.12	105.4%
Commercial	Deed	Rural		13	\$8,714,500	\$9,144,200	124.8%	104.9%	104.9%	51.19	118.9%
Commercial	Contract	Rural		1	\$163,000	\$129,000	79.14%	79.14%	79.14%	.	100.0%
Commercial	Deed	Other Urban		15	\$14,504,482	\$15,017,900	90.27%	94.17%	103.5%	20.83	87.19%
Commercial	Deed	Des Moines		156	\$63,900,717	\$59,765,500	96.83%	95.57%	93.53%	28.43	103.5%
Commercial	Contract	Des Moines		17	\$4,941,674	\$4,752,090	105.2%	94.18%	96.16%	62.14	109.4%
Commercial	Deed	Total Commercial Sales		264	\$193,744,400	\$180,384,000	97.91%	95.38%	93.10%	29.68	105.2%
Commercial	Contract	Total Commercial Sales		24	\$8,464,674	\$8,502,790	106.2%	93.59%	100.5%	55.29	105.7%
Commercial	Deed	Total Urban Commercial Sales		251	\$185,029,900	\$171,239,800	96.52%	95.18%	92.55%	26.48	104.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=POLK**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Urban Commercial Sales		23	\$8,301,674	\$8,373,790	107.4%	94.18%	100.9%	55.64	106.4%
Agricultural	Deed	Total Agricultural Sales		6	\$2,258,160	\$387,380	14.36%	12.42%	17.15%	55.83	83.68%
Agricultural	Contract	Total Agricultural Sales		2	\$874,000	\$18,340	4.72%	4.72%	2.10%	140.5	225.1%
	Deed	Total Rural Agricultural Sales	Improved Farm	2	\$1,543,660	\$300,950	17.91%	17.91%	19.50%	73.16	91.88%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	4	\$714,500	\$86,430	12.58%	12.42%	12.10%	48.46	104.0%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$874,000	\$18,340	4.72%	4.72%	2.10%	140.5	225.1%

**Jurisdiction=POTTAWATTAMIE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		83	\$9,383,475	\$9,674,066	104.4%	101.9%	103.1%	24.58	101.3%
Residential	Contract	Urban		3	\$230,000	\$297,695	136.0%	131.4%	129.4%	16.57	105.1%
Residential	Deed	Rural		83	\$18,571,271	\$18,867,517	103.4%	102.9%	101.6%	17.66	101.8%
Residential	Contract	Rural		1	\$65,000	\$102,222	157.3%	157.3%	157.3%	.	100.0%
Residential	Deed	Other Urban		21	\$2,485,300	\$2,660,524	110.2%	107.2%	107.1%	23.37	102.9%
Residential	Contract	Other Urban		1	\$25,000	\$27,337	109.3%	109.3%	109.3%	.	100.0%
Residential	Deed	Council Bluffs		551	\$67,442,262	\$71,114,646	110.9%	103.1%	105.4%	36.44	105.1%
Residential	Contract	Council Bluffs		40	\$3,303,800	\$3,499,576	106.5%	106.4%	105.9%	18.59	100.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=POTTAWATTAMIE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		655	\$79,311,037	\$83,449,236	110.0%	103.1%	105.2%	34.97	104.6%
Residential	Contract	Total Urban Residential Sales		44	\$3,558,800	\$3,824,608	108.6%	107.6%	107.5%	19.22	101.1%
Residential	Contract	Total Suburban Residential		1	\$65,000	\$102,222	157.3%	157.3%	157.3%	.	100.0%
Residential	Deed	Total Suburban Residential		83	\$18,571,271	\$18,867,517	103.4%	102.9%	101.6%	17.66	101.8%
Commercial	Deed	Urban		10	\$1,702,500	\$1,458,025	94.45%	81.61%	85.64%	54.52	110.3%
Commercial	Contract	Urban		3	\$300,000	\$173,900	87.00%	97.33%	57.97%	39.48	150.1%
Commercial	Deed	Rural		3	\$550,000	\$518,300	94.12%	76.00%	94.24%	38.7	99.88%
Commercial	Deed	Other Urban		7	\$712,500	\$552,400	77.74%	72.73%	77.53%	29.83	100.3%
Commercial	Contract	Other Urban		1	\$55,000	\$30,400	55.27%	55.27%	55.27%	.	100.0%
Commercial	Deed	Council Bluffs		32	\$10,054,022	\$8,544,316	87.38%	82.84%	84.98%	68.21	102.8%
Commercial	Contract	Council Bluffs		6	\$780,000	\$513,600	66.18%	60.91%	65.85%	29.21	100.5%
Commercial	Deed	Total Urban Commercial Sales		49	\$12,469,022	\$10,554,741	87.45%	82.35%	84.65%	61.4	103.3%
Commercial	Contract	Total Urban Commercial Sales		10	\$1,135,000	\$717,900	71.34%	60.91%	63.25%	34.28	112.8%
Commercial	Deed	Total Commercial Sales		52	\$13,019,022	\$11,073,041	87.83%	79.18%	85.05%	59.9	103.3%
Commercial	Contract	Total Commercial Sales		10	\$1,135,000	\$717,900	71.34%	60.91%	63.25%	34.28	112.8%
Agricultural	Deed	Total Agricultural Sales		59	\$24,143,970	\$4,670,786	36.71%	16.46%	19.35%	165.1	189.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=POTTAWATTAMIE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Agricultural	Contract	Total Agricultural Sales		5	\$2,448,960	\$368,795	37.67%	14.94%	15.06%	140	250.2%
	Deed	Total Rural Agricultural Sales	Improved Farm	18	\$5,990,867	\$3,082,306	89.04%	55.43%	51.45%	100.6	173.1%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$60,000	\$78,994	131.7%	131.7%	131.7%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	41	\$18,153,103	\$1,588,480	13.73%	13.06%	8.75%	86.24	156.9%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$2,388,960	\$289,801	14.18%	12.71%	12.13%	37.74	116.9%

**Jurisdiction=POWESHIEK**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		19	\$1,654,200	\$1,765,320	116.1%	102.0%	106.7%	30.81	108.8%
Residential	Contract	Urban		4	\$166,000	\$230,590	179.4%	129.1%	138.9%	69.83	129.2%
Residential	Deed	Rural		43	\$7,586,500	\$6,233,510	95.14%	84.74%	82.17%	57	115.8%
Residential	Contract	Rural		2	\$337,000	\$251,770	77.62%	77.62%	74.71%	12.52	103.9%
Residential	Deed	Other Urban		6	\$393,499	\$346,450	93.85%	85.67%	88.04%	24.07	106.6%
Residential	Deed	Grinnell		108	\$15,393,544	\$15,096,440	103.1%	98.52%	98.07%	33.81	105.1%
Residential	Contract	Grinnell		5	\$263,400	\$309,630	120.8%	115.7%	117.6%	24.34	102.7%
Residential	Deed	Total Suburban Residential		43	\$7,586,500	\$6,233,510	95.14%	84.74%	82.17%	57	115.8%
Residential	Contract	Total Suburban Residential		2	\$337,000	\$251,770	77.62%	77.62%	74.71%	12.52	103.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=POWESHIEK

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		133	\$17,441,243	\$17,208,210	104.5%	99.28%	98.66%	33.2	105.9%
Residential	Contract	Total Urban Residential Sales		9	\$429,400	\$540,220	146.8%	115.7%	125.8%	58.08	116.7%
Commercial	Deed	Urban		8	\$581,000	\$534,140	92.78%	96.17%	91.93%	22.09	100.9%
Commercial	Deed	Rural		3	\$2,428,000	\$1,413,350	56.59%	57.97%	58.21%	13.74	97.21%
Commercial	Deed	Other Urban		17	\$2,227,700	\$1,648,070	82.70%	92.33%	73.98%	29.42	111.8%
Commercial	Deed	Grinnell		13	\$5,938,794	\$5,547,200	85.49%	79.72%	93.41%	34.23	91.53%
Commercial	Deed	Total Commercial Sales		41	\$11,175,494	\$9,142,760	83.64%	88.28%	81.81%	30.33	102.2%
Commercial	Deed	Total Urban Commercial Sales		38	\$8,747,494	\$7,729,410	85.78%	91.14%	88.36%	29.22	97.08%
Agricultural	Deed	Total Agricultural Sales		50	\$26,443,626	\$4,988,480	23.96%	18.65%	18.86%	108.8	127.0%
Agricultural	Contract	Total Agricultural Sales		5	\$1,922,505	\$348,190	19.48%	19.56%	18.11%	24.73	107.6%
	Deed	Total Rural Agricultural Sales	Improved Farm	15	\$8,874,312	\$2,096,240	40.34%	25.68%	23.62%	108.3	170.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$800,000	\$156,450	19.56%	19.56%	19.56%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	35	\$17,569,314	\$2,892,240	16.94%	16.77%	16.46%	28.98	102.9%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	4	\$1,122,505	\$191,740	19.47%	18.91%	17.08%	28.58	114.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=RINGGOLD

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Rural		13	\$3,499,300	\$2,791,610	86.27%	76.10%	79.78%	34.93	108.1%
Residential	Deed	Other Urban		10	\$332,000	\$214,240	80.55%	60.70%	64.53%	60.94	124.8%
Residential	Contract	Other Urban		1	\$17,500	\$16,932	96.75%	96.75%	96.75%	.	100.0%
Residential	Deed	Mount Ayr		22	\$1,436,001	\$1,430,440	126.0%	109.2%	99.61%	49.71	126.5%
Residential	Contract	Mount Ayr		6	\$291,500	\$274,950	96.28%	98.69%	94.32%	27.68	102.1%
Residential	Deed	Total Urban Residential Sales		32	\$1,768,001	\$1,644,680	111.8%	97.83%	93.02%	55.25	120.2%
Residential	Contract	Total Urban Residential Sales		7	\$309,000	\$291,882	96.35%	96.75%	94.46%	25.25	102.0%
Residential	Deed	Total Suburban Residential		13	\$3,499,300	\$2,791,610	86.27%	76.10%	79.78%	34.93	108.1%
Commercial	Deed	Other Urban		12	\$602,600	\$461,840	82.36%	86.63%	76.64%	20.06	107.5%
Commercial	Deed	Mount Ayr		6	\$421,000	\$414,430	123.6%	112.9%	98.44%	50.09	125.6%
Commercial	Deed	Total Urban Commercial Sales		18	\$1,023,600	\$876,270	96.12%	92.56%	85.61%	42.96	112.3%
Commercial	Deed	Total Commercial Sales		18	\$1,023,600	\$876,270	96.12%	92.56%	85.61%	42.96	112.3%
Agricultural	Deed	Total Agricultural Sales		54	\$13,750,900	\$4,523,453	50.45%	17.29%	32.90%	328.3	153.4%
Agricultural	Contract	Total Agricultural Sales		8	\$2,500,000	\$438,480	16.57%	15.34%	17.54%	23.25	94.50%
	Deed	Total Rural Agricultural Sales	Improved Farm	28	\$8,182,770	\$3,702,151	81.37%	24.19%	45.24%	279.4	179.9%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$540,000	\$123,820	22.93%	22.93%	22.93%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=RINGGOLD**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Unimproved Farm	26	\$5,568,130	\$821,302	17.15%	14.39%	14.75%	58.37	116.2%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	7	\$1,960,000	\$314,660	15.67%	14.39%	16.05%	19.81	97.59%

**Jurisdiction=SAC**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		10	\$1,190,750	\$989,590	91.05%	85.93%	83.11%	27.32	109.6%
Residential	Contract	Total Suburban Residential		1	\$150,000	\$108,970	72.65%	72.65%	72.65%	.	100.0%
Residential	Deed	Urban		40	\$3,029,400	\$2,675,780	114.7%	97.91%	88.33%	50.16	129.8%
Residential	Contract	Urban		3	\$161,500	\$148,870	110.8%	125.5%	92.18%	27.97	120.2%
Residential	Deed	Rural		10	\$1,190,750	\$989,590	91.05%	85.93%	83.11%	27.32	109.6%
Residential	Deed	Other Urban		4	\$153,000	\$139,840	88.82%	90.67%	91.40%	25.3	97.18%
Residential	Contract	Rural		1	\$150,000	\$108,970	72.65%	72.65%	72.65%	.	100.0%
Residential	Deed	Sac City		25	\$1,516,850	\$1,537,350	122.2%	110.3%	101.4%	44.73	120.5%
Residential	Deed	Total Urban Residential Sales		69	\$4,699,250	\$4,352,970	115.9%	100.9%	92.63%	47.52	125.1%
Residential	Contract	Total Urban Residential Sales		3	\$161,500	\$148,870	110.8%	125.5%	92.18%	27.97	120.2%
Commercial	Deed	Rural		1	\$16,000	\$19,460	121.6%	121.6%	121.6%	.	100.0%
Commercial	Deed	Other Urban		15	\$739,950	\$723,830	98.92%	95.71%	97.82%	51.76	101.1%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

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Jurisdiction=SAC

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Total Commercial Sales		27	\$1,206,750	\$1,107,890	92.21%	95.48%	91.81%	46.05	100.4%
Commercial	Contract	Total Commercial Sales		2	\$47,732	\$40,100	92.84%	92.84%	84.01%	46.75	110.5%
Commercial	Contract	Sac City		1	\$17,000	\$21,000	123.5%	123.5%	123.5%	.	100.0%
Commercial	Deed	Sac City		2	\$35,500	\$18,830	52.08%	52.08%	53.04%	20.55	98.19%
Commercial	Deed	Urban		9	\$415,300	\$345,770	86.68%	86.45%	83.26%	28.91	104.1%
Commercial	Contract	Urban		1	\$30,732	\$19,100	62.15%	62.15%	62.15%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		26	\$1,190,750	\$1,088,430	91.08%	93.52%	91.41%	47.09	99.64%
Commercial	Contract	Total Urban Commercial Sales		2	\$47,732	\$40,100	92.84%	92.84%	84.01%	46.75	110.5%
Agricultural	Deed	Total Agricultural Sales		66	\$22,736,797	\$5,003,140	37.35%	16.23%	22.00%	118	169.8%
Agricultural	Contract	Total Agricultural Sales		5	\$1,949,000	\$530,450	45.67%	24.72%	27.22%	88.92	167.8%
	Deed	Total Rural Agricultural Sales	Improved Farm	20	\$7,385,699	\$2,228,120	46.41%	24.27%	30.17%	90.31	153.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	3	\$1,099,000	\$393,540	65.34%	60.98%	35.81%	65.75	182.5%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	46	\$15,351,098	\$2,775,020	33.42%	15.21%	18.08%	134.2	184.9%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$850,000	\$136,910	16.16%	16.16%	16.11%	7.67	100.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=SCOTT

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		745	\$141,095,201	\$136,100,700	96.81%	95.60%	96.46%	14.24	100.4%
Residential	Contract	Total Urban Residential Sales		20	\$2,417,840	\$2,379,130	104.7%	96.09%	98.40%	27.06	106.4%
Residential	Deed	Rural		95	\$18,885,859	\$18,784,190	99.90%	97.27%	99.46%	20.26	100.4%
Residential	Deed	Other Urban		25	\$3,126,700	\$3,052,640	97.47%	97.93%	97.63%	14.54	99.83%
Residential	Contract	Rural		4	\$1,021,900	\$1,020,200	105.3%	103.4%	99.83%	14.88	105.5%
Residential	Deed	Urban		720	\$137,968,501	\$133,048,060	96.79%	95.53%	96.43%	14.24	100.4%
Residential	Contract	Urban		17	\$2,085,340	\$2,018,370	101.8%	95.72%	96.79%	26.14	105.2%
Residential	Contract	Other Urban		3	\$332,500	\$360,760	120.8%	119.2%	108.5%	32.01	111.3%
Residential	Deed	Total Suburban Residential		95	\$18,885,859	\$18,784,190	99.90%	97.27%	99.46%	20.26	100.4%
Residential	Contract	Total Suburban Residential		4	\$1,021,900	\$1,020,200	105.3%	103.4%	99.83%	14.88	105.5%
Commercial	Deed	Total Urban Commercial Sales		50	\$26,057,876	\$19,198,600	95.29%	95.47%	73.68%	36.56	129.3%
Commercial	Contract	Total Urban Commercial Sales		5	\$1,088,000	\$1,403,730	125.6%	113.9%	129.0%	25.86	97.35%
Commercial	Contract	Urban		3	\$740,000	\$1,040,920	138.8%	120.3%	140.7%	27.21	98.68%
Commercial	Deed	Urban		48	\$25,877,876	\$18,951,240	94.35%	95.47%	73.23%	36.35	128.8%
Commercial	Deed	Rural		8	\$3,342,500	\$3,128,136	105.0%	84.64%	93.59%	47.61	112.1%
Commercial	Deed	Other Urban		2	\$180,000	\$247,360	117.7%	117.7%	137.4%	47.49	85.62%
Commercial	Contract	Other Urban		2	\$348,000	\$362,810	105.8%	105.8%	104.3%	7.285	101.5%
Commercial	Deed	Total Commercial Sales		58	\$29,400,376	\$22,326,736	96.62%	94.10%	75.94%	38.18	127.2%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=SCOTT**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Commercial Sales		5	\$1,088,000	\$1,403,730	125.6%	113.9%	129.0%	25.86	97.35%
Agricultural	Deed	Total Agricultural Sales		16	\$5,744,195	\$1,222,210	20.33%	17.33%	21.28%	78.24	95.56%
Agricultural	Contract	Total Agricultural Sales		1	\$117,925	\$29,880	25.34%	25.34%	25.34%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	3	\$1,608,000	\$541,230	42.94%	35.83%	33.66%	62.31	127.6%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	13	\$4,136,195	\$680,980	15.12%	16.95%	16.46%	41.73	91.81%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$117,925	\$29,880	25.34%	25.34%	25.34%	.	100.0%

**Jurisdiction=SCOTT - Davenport**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Davenport		1182	\$151,905,201	\$145,848,957	99.90%	95.39%	96.01%	29.18	104.0%
Residential	Contract	Davenport		91	\$7,082,881	\$6,995,250	105.9%	95.81%	98.76%	35	107.2%
Residential	Deed	Total Urban Residential Sales		1182	\$151,905,201	\$145,848,957	99.90%	95.39%	96.01%	29.18	104.0%
Residential	Contract	Total Urban Residential Sales		91	\$7,082,881	\$6,995,250	105.9%	95.81%	98.76%	35	107.2%
Commercial	Deed	Total Commercial Sales		126	\$96,446,171	\$82,556,242	111.5%	96.66%	85.60%	51.73	130.3%
Commercial	Contract	Total Commercial Sales		16	\$4,095,400	\$2,337,500	115.2%	105.2%	57.08%	59.95	201.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=SCOTT - Davenport**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Davenport		126	\$96,446,171	\$82,556,242	111.5%	96.66%	85.60%	51.73	130.3%
Commercial	Contract	Davenport		16	\$4,095,400	\$2,337,500	115.2%	105.2%	57.08%	59.95	201.8%
Commercial	Deed	Total Urban Commercial Sales		126	\$96,446,171	\$82,556,242	111.5%	96.66%	85.60%	51.73	130.3%
Commercial	Contract	Total Urban Commercial Sales		16	\$4,095,400	\$2,337,500	115.2%	105.2%	57.08%	59.95	201.8%
Agricultural	Contract	Total Agricultural Sales		1	\$20,000	\$3,800	19.00%	19.00%	19.00%	.	100.0%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$20,000	\$3,800	19.00%	19.00%	19.00%	.	100.0%

**Jurisdiction=SHELBY**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		90	\$8,159,476	\$8,066,220	109.7%	99.21%	98.86%	44.34	111.0%
Residential	Contract	Total Urban Residential Sales		4	\$251,000	\$199,352	96.18%	103.8%	79.42%	36.59	121.1%
Residential	Deed	Total Suburban Residential		15	\$2,237,500	\$2,150,093	96.65%	98.46%	96.09%	11.94	100.6%
Residential	Contract	Harlan		2	\$110,000	\$112,108	108.8%	108.8%	101.9%	24.69	106.8%
Residential	Deed	Urban		23	\$1,977,491	\$2,010,554	123.3%	102.0%	101.7%	61.54	121.3%
Residential	Contract	Urban		1	\$26,000	\$30,636	117.8%	117.8%	117.8%	.	100.0%
Residential	Deed	Rural		15	\$2,237,500	\$2,150,093	96.65%	98.46%	96.09%	11.94	100.6%
Residential	Deed	Other Urban		12	\$671,700	\$544,084	91.47%	76.65%	81.00%	40.21	112.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=SHELBY

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Other Urban		1	\$115,000	\$56,608	49.22%	49.22%	49.22%	.	100.0%
Residential	Deed	Harlan		55	\$5,510,285	\$5,511,582	108.0%	101.3%	100.0%	31.04	108.0%
Commercial	Deed	Urban		7	\$729,057	\$711,549	90.70%	88.25%	97.60%	26.55	92.93%
Commercial	Deed	Rural		3	\$432,500	\$338,070	73.88%	79.18%	78.17%	17.83	94.52%
Commercial	Deed	Other Urban		12	\$2,546,074	\$2,590,273	101.7%	100.3%	101.7%	22.91	99.93%
Commercial	Deed	Harlan		17	\$2,614,926	\$2,903,119	111.1%	80.60%	111.0%	74.89	100.0%
Commercial	Contract	Harlan		2	\$297,000	\$351,801	103.7%	103.7%	118.5%	29.44	87.54%
Commercial	Deed	Total Urban Commercial Sales		36	\$5,890,057	\$6,204,941	104.0%	98.70%	105.3%	56.85	98.69%
Commercial	Contract	Total Urban Commercial Sales		2	\$297,000	\$351,801	103.7%	103.7%	118.5%	29.44	87.54%
Commercial	Deed	Total Commercial Sales		39	\$6,322,557	\$6,543,011	101.7%	96.04%	103.5%	56.45	98.23%
Commercial	Contract	Total Commercial Sales		2	\$297,000	\$351,801	103.7%	103.7%	118.5%	29.44	87.54%
Agricultural	Deed	Total Agricultural Sales		26	\$10,028,833	\$2,400,401	83.26%	16.94%	23.93%	305.7	347.8%
Agricultural	Contract	Total Agricultural Sales		4	\$1,176,000	\$255,996	28.86%	20.87%	21.77%	73.91	132.6%
	Deed	Total Rural Agricultural Sales	Improved Farm	10	\$5,017,000	\$1,600,488	185.7%	34.40%	31.90%	216	582.0%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$750,000	\$189,105	42.26%	42.26%	25.21%	59.84	167.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=SHELBY**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Unimproved Farm	16	\$5,011,833	\$799,913	19.24%	15.39%	15.96%	53.98	120.6%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$426,000	\$66,891	15.46%	15.46%	15.70%	17.37	98.47%

**Jurisdiction=SIOUX**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		265	\$32,473,630	\$29,792,239	96.71%	91.92%	91.74%	50.94	105.4%
Residential	Contract	Urban		9	\$673,932	\$708,140	108.5%	99.13%	105.1%	36.08	103.2%
Residential	Contract	Rural		1	\$140,000	\$72,250	51.61%	51.61%	51.61%	.	100.0%
Residential	Deed	Other Urban		7	\$350,000	\$307,180	87.72%	86.14%	87.77%	12.73	99.95%
Residential	Deed	Orange City		69	\$8,412,750	\$7,779,730	94.44%	93.15%	92.48%	13.95	102.1%
Residential	Deed	Rural		20	\$3,068,250	\$2,053,928	68.81%	65.38%	66.94%	26.63	102.8%
Residential	Contract	Orange City		2	\$152,500	\$182,020	123.5%	123.5%	119.4%	8.676	103.4%
Residential	Deed	Total Urban Residential Sales		341	\$41,236,380	\$37,879,149	96.07%	92.10%	91.86%	45.65	104.6%
Residential	Contract	Total Urban Residential Sales		11	\$826,432	\$890,160	111.2%	107.3%	107.7%	32.1	103.2%
Residential	Deed	Total Suburban Residential		20	\$3,068,250	\$2,053,928	68.81%	65.38%	66.94%	26.63	102.8%
Residential	Contract	Total Suburban Residential		1	\$140,000	\$72,250	51.61%	51.61%	51.61%	.	100.0%
Commercial	Deed	Urban		31	\$4,462,504	\$5,028,489	107.1%	97.37%	112.7%	45.9	95.05%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=SIOUX

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Contract	Rural		1	\$185,000	\$190,110	102.8%	102.8%	102.8%	.	100.0%
Commercial	Deed	Other Urban		12	\$2,387,300	\$2,648,860	115.8%	115.1%	111.0%	13.8	104.4%
Commercial	Deed	Orange City		7	\$1,082,500	\$983,370	95.95%	91.73%	90.84%	27.57	105.6%
Commercial	Contract	Orange City		2	\$660,000	\$474,780	74.75%	74.75%	71.94%	7.977	103.9%
Commercial	Deed	Total Commercial Sales		50	\$7,932,304	\$8,660,719	107.6%	99.62%	109.2%	37.84	98.58%
Commercial	Contract	Total Commercial Sales		3	\$845,000	\$664,890	84.09%	78.96%	78.69%	19.88	106.9%
Commercial	Deed	Total Urban Commercial Sales		50	\$7,932,304	\$8,660,719	107.6%	99.62%	109.2%	37.84	98.58%
Commercial	Contract	Total Urban Commercial Sales		2	\$660,000	\$474,780	74.75%	74.75%	71.94%	7.977	103.9%
Agricultural	Deed	Total Agricultural Sales		120	\$52,952,976	\$7,523,523	19.66%	11.10%	14.21%	121.9	138.4%
Agricultural	Contract	Total Agricultural Sales		11	\$5,075,895	\$672,295	21.14%	12.40%	13.24%	80.1	159.6%
	Deed	Total Rural Agricultural Sales	Improved Farm	29	\$9,419,268	\$2,910,988	48.14%	42.64%	30.90%	74.96	155.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	4	\$533,000	\$154,535	33.28%	27.43%	28.99%	68.72	114.8%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	91	\$43,533,708	\$4,612,535	10.59%	10.47%	10.60%	29.28	99.96%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	7	\$4,542,895	\$517,760	14.20%	10.62%	11.40%	55.44	124.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=STORY

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		216	\$30,286,193	\$29,061,700	97.52%	96.02%	95.96%	15.27	101.6%
Residential	Deed	Rural		50	\$12,747,775	\$12,207,900	95.50%	92.97%	95.76%	16.41	99.72%
Residential	Contract	Rural		1	\$135,000	\$156,500	115.9%	115.9%	115.9%	.	100.0%
Residential	Deed	Other Urban		7	\$705,500	\$708,300	106.4%	99.56%	100.4%	23.16	105.9%
Residential	Contract	Urban		10	\$583,700	\$628,500	128.5%	100.4%	107.7%	59.67	119.3%
Residential	Contract	Other Urban		1	\$85,000	\$76,300	89.76%	89.76%	89.76%	.	100.0%
Residential	Deed	Total Suburban Residential		50	\$12,747,775	\$12,207,900	95.50%	92.97%	95.76%	16.41	99.72%
Residential	Contract	Total Suburban Residential		1	\$135,000	\$156,500	115.9%	115.9%	115.9%	.	100.0%
Residential	Deed	Total Urban Residential Sales		223	\$30,991,693	\$29,770,000	97.80%	96.10%	96.06%	15.63	101.8%
Residential	Contract	Total Urban Residential Sales		11	\$668,700	\$704,800	125.0%	100.0%	105.4%	58.94	118.6%
Commercial	Deed	Urban		15	\$3,116,654	\$2,608,500	83.35%	81.72%	83.70%	25.18	99.59%
Commercial	Contract	Urban		1	\$40,000	\$28,800	72.00%	72.00%	72.00%	.	100.0%
Commercial	Deed	Rural		3	\$1,251,700	\$1,324,300	103.2%	100.0%	105.8%	18.91	97.57%
Commercial	Deed	Other Urban		14	\$3,399,100	\$3,110,100	107.3%	95.04%	91.50%	47.71	117.3%
Commercial	Contract	Other Urban		1	\$10,850	\$11,000	101.4%	101.4%	101.4%	.	100.0%
Commercial	Deed	Total Commercial Sales		32	\$7,767,454	\$7,042,900	95.68%	91.29%	90.67%	39.96	105.5%
Commercial	Contract	Total Commercial Sales		2	\$50,850	\$39,800	86.69%	86.69%	78.27%	23.97	110.8%
Commercial	Deed	Total Urban Commercial Sales		29	\$6,515,754	\$5,718,600	94.90%	91.27%	87.77%	41.95	108.1%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=STORY**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Urban Commercial Sales		2	\$50,850	\$39,800	86.69%	86.69%	78.27%	23.97	110.8%
Agricultural	Deed	Total Agricultural Sales		55	\$23,975,008	\$4,162,800	19.53%	14.33%	17.36%	94.56	112.5%
Agricultural	Contract	Total Agricultural Sales		3	\$1,429,000	\$312,100	15.36%	13.42%	21.84%	59.36	70.33%
	Deed	Total Rural Agricultural Sales	Improved Farm	9	\$3,780,350	\$1,407,600	49.37%	40.61%	37.23%	65.05	132.6%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$1,157,000	\$275,600	16.33%	16.33%	23.82%	77.61	68.56%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	46	\$20,194,658	\$2,755,200	13.69%	13.88%	13.64%	26.01	100.3%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$272,000	\$36,500	13.42%	13.42%	13.42%	.	100.0%

**Jurisdiction=STORY - Ames**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Urban Residential Sales		569	\$99,502,086	\$96,073,400	96.72%	96.44%	96.55%	12.2	100.2%
Residential	Contract	Total Urban Residential Sales		12	\$2,245,900	\$2,468,400	104.1%	103.1%	109.9%	12.04	94.71%
Residential	Contract	Ames		12	\$2,245,900	\$2,468,400	104.1%	103.1%	109.9%	12.04	94.71%
Residential	Deed	Ames		569	\$99,502,086	\$96,073,400	96.72%	96.44%	96.55%	12.2	100.2%
Commercial	Deed	Ames		41	\$30,602,252	\$29,260,800	103.2%	100.0%	95.62%	21.33	107.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=STORY - Ames**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Contract	Ames		4	\$1,103,000	\$1,060,500	92.70%	101.0%	96.15%	20.11	96.41%
Commercial	Deed	Total Urban Commercial Sales		41	\$30,602,252	\$29,260,800	103.2%	100.0%	95.62%	21.33	107.9%
Commercial	Contract	Total Urban Commercial Sales		4	\$1,103,000	\$1,060,500	92.70%	101.0%	96.15%	20.11	96.41%
Commercial	Deed	Total Commercial Sales		41	\$30,602,252	\$29,260,800	103.2%	100.0%	95.62%	21.33	107.9%
Commercial	Contract	Total Commercial Sales		4	\$1,103,000	\$1,060,500	92.70%	101.0%	96.15%	20.11	96.41%
Agricultural	Deed	Total Agricultural Sales		1	\$450,000	\$63,090	14.02%	14.02%	14.02%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	1	\$450,000	\$63,090	14.02%	14.02%	14.02%	.	100.0%

**Jurisdiction=TAMA**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		57	\$5,150,099	\$5,048,110	116.3%	97.13%	98.02%	57.75	118.7%
Residential	Contract	Urban		5	\$427,155	\$356,310	87.14%	81.41%	83.41%	33.6	104.5%
Residential	Contract	Tama		6	\$274,600	\$307,690	119.9%	109.5%	112.1%	35.38	107.0%
Residential	Deed	Rural		16	\$2,291,800	\$1,875,810	82.94%	78.82%	81.85%	27.15	101.3%
Residential	Contract	Rural		1	\$179,900	\$132,740	73.79%	73.79%	73.79%	.	100.0%
Residential	Deed	Tama		24	\$1,709,700	\$1,801,400	118.7%	111.3%	105.4%	31.81	112.7%
Residential	Deed	Other Urban		6	\$301,000	\$263,370	95.87%	86.77%	87.50%	36.75	109.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=TAMA

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Other Urban		3	\$90,500	\$91,490	121.4%	81.00%	101.1%	60.44	120.1%
Residential	Deed	Total Suburban Residential		17	\$2,363,800	\$1,926,910	82.23%	75.38%	81.52%	26.75	100.9%
Residential	Contract	Total Suburban Residential		1	\$179,900	\$132,740	73.79%	73.79%	73.79%	.	100.0%
Residential	Deed	Total Urban Residential Sales		86	\$7,088,799	\$7,061,780	116.1%	98.94%	99.62%	50.51	116.5%
Residential	Contract	Total Urban Residential Sales		14	\$792,255	\$755,490	108.5%	93.58%	95.36%	41.81	113.8%
Commercial	Deed	Total Commercial Sales		33	\$3,916,400	\$3,984,983	120.6%	108.3%	101.8%	47.5	118.5%
Commercial	Contract	Total Commercial Sales		3	\$185,000	\$205,810	110.8%	102.2%	111.2%	26.92	99.60%
Commercial	Deed	Total Urban Commercial Sales		31	\$3,804,900	\$3,858,710	120.4%	108.3%	101.4%	48.88	118.8%
Commercial	Contract	Total Urban Commercial Sales		3	\$185,000	\$205,810	110.8%	102.2%	111.2%	26.92	99.60%
Commercial	Deed	Urban		10	\$2,243,750	\$1,932,057	101.4%	89.19%	86.11%	66.01	117.7%
Commercial	Contract	Urban		3	\$185,000	\$205,810	110.8%	102.2%	111.2%	26.92	99.60%
Commercial	Deed	Tama		7	\$420,500	\$713,073	177.4%	160.7%	169.6%	37.72	104.6%
Commercial	Deed	Rural		2	\$111,500	\$126,273	123.2%	123.2%	113.2%	26.26	108.8%
Commercial	Deed	Other Urban		14	\$1,140,650	\$1,213,580	105.6%	105.6%	106.4%	22.5	99.23%
Agricultural	Contract	Total Agricultural Sales		3	\$1,880,555	\$349,400	18.71%	19.47%	18.58%	7.988	100.7%
Agricultural	Deed	Total Agricultural Sales		41	\$14,525,870	\$3,306,770	26.16%	19.13%	22.76%	72.9	114.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=TAMA**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
	Deed	Total Rural Agricultural Sales	Improved Farm	12	\$3,073,500	\$1,336,070	48.14%	53.11%	43.47%	47.34	110.7%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	29	\$11,452,370	\$1,970,700	17.06%	17.13%	17.21%	27.88	99.15%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$1,880,555	\$349,400	18.71%	19.47%	18.58%	7.988	100.7%

**Jurisdiction=TAYLOR**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		16	\$1,031,000	\$828,380	87.17%	83.80%	80.35%	30.52	108.5%
Residential	Contract	Urban		3	\$54,174	\$69,750	126.1%	128.2%	128.8%	20.88	97.94%
Residential	Contract	Rural		1	\$18,000	\$34,070	189.3%	189.3%	189.3%	.	100.0%
Residential	Deed	Rural		3	\$202,000	\$178,890	92.85%	73.00%	88.56%	44.02	104.8%
Residential	Deed	Other Urban		4	\$139,900	\$109,850	93.64%	100.6%	78.52%	34.08	119.3%
Residential	Contract	Other Urban		2	\$25,000	\$21,190	117.0%	117.0%	84.76%	64.88	138.0%
Residential	Deed	Bedford		18	\$985,337	\$853,650	100.4%	91.53%	86.64%	40.49	115.9%
Residential	Contract	Bedford		4	\$189,500	\$171,070	93.80%	85.97%	90.27%	25.81	103.9%
Residential	Deed	Total Urban Residential Sales		38	\$2,156,237	\$1,791,880	94.10%	85.05%	83.10%	36.33	113.2%
Residential	Contract	Total Urban Residential Sales		9	\$268,674	\$262,010	109.7%	98.76%	97.52%	33.53	112.5%
Residential	Deed	Total Suburban Residential		3	\$202,000	\$178,890	92.85%	73.00%	88.56%	44.02	104.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=TAYLOR

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Suburban Residential		1	\$18,000	\$34,070	189.3%	189.3%	189.3%	.	100.0%
Commercial	Deed	Urban		1	\$26,000	\$58,320	224.3%	224.3%	224.3%	.	100.0%
Commercial	Deed	Other Urban		13	\$525,700	\$484,550	92.84%	96.18%	92.17%	18.9	100.7%
Commercial	Deed	Bedford		2	\$164,500	\$145,850	74.07%	74.07%	88.66%	50.09	83.54%
Commercial	Contract	Bedford		1	\$15,000	\$49,750	331.7%	331.7%	331.7%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		16	\$716,200	\$688,720	98.71%	97.39%	96.16%	39.24	102.6%
Commercial	Contract	Total Urban Commercial Sales		1	\$15,000	\$49,750	331.7%	331.7%	331.7%	.	100.0%
Commercial	Deed	Total Commercial Sales		16	\$716,200	\$688,720	98.71%	97.39%	96.16%	39.24	102.6%
Commercial	Contract	Total Commercial Sales		1	\$15,000	\$49,750	331.7%	331.7%	331.7%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		33	\$9,655,549	\$5,896,614	275.9%	22.87%	61.07%	214	451.8%
Agricultural	Contract	Total Agricultural Sales		7	\$2,270,800	\$501,904	24.88%	18.54%	22.10%	40.4	112.6%
	Deed	Total Rural Agricultural Sales	Improved Farm	21	\$6,994,008	\$5,424,930	423.3%	41.42%	77.57%	166.2	545.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$530,000	\$197,020	36.73%	36.73%	37.17%	18.04	98.81%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	12	\$2,661,541	\$471,684	17.94%	17.26%	17.72%	24.37	101.2%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	5	\$1,740,800	\$304,884	20.14%	17.91%	17.51%	32.3	115.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=UNION

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Other Urban		2	\$163,250	\$147,530	88.05%	88.05%	90.37%	4.754	97.43%
Residential	Deed	Creston		97	\$7,771,697	\$7,539,019	103.8%	97.52%	97.01%	38.46	107.0%
Residential	Deed	Urban		9	\$401,600	\$421,200	106.1%	106.5%	104.9%	21.82	101.2%
Residential	Deed	Rural		5	\$552,000	\$508,180	98.67%	99.11%	92.06%	13.67	107.2%
Residential	Contract	Creston		14	\$475,767	\$494,210	102.8%	94.81%	103.9%	24.64	99.00%
Residential	Deed	Total Suburban Residential		5	\$552,000	\$508,180	98.67%	99.11%	92.06%	13.67	107.2%
Residential	Deed	Total Urban Residential Sales		108	\$8,336,547	\$8,107,749	103.7%	97.39%	97.26%	37.04	106.6%
Residential	Contract	Total Urban Residential Sales		14	\$475,767	\$494,210	102.8%	94.81%	103.9%	24.64	99.00%
Commercial	Contract	Other Urban		1	\$45,000	\$34,110	75.80%	75.80%	75.80%	.	100.0%
Commercial	Deed	Other Urban		13	\$1,302,500	\$1,155,711	90.59%	97.47%	88.73%	30.73	102.1%
Commercial	Contract	Rural		1	\$475,000	\$219,570	46.23%	46.23%	46.23%	.	100.0%
Commercial	Deed	Total Commercial Sales		22	\$2,516,254	\$2,036,562	88.13%	88.95%	80.94%	33.95	108.9%
Commercial	Contract	Total Commercial Sales		3	\$570,000	\$276,290	55.75%	46.23%	48.47%	31.16	115.0%
Commercial	Contract	Total Urban Commercial Sales		2	\$95,000	\$56,720	60.51%	60.51%	59.71%	35.74	101.3%
Commercial	Deed	Total Urban Commercial Sales		22	\$2,516,254	\$2,036,562	88.13%	88.95%	80.94%	33.95	108.9%
Commercial	Deed	Creston		9	\$1,213,754	\$880,851	84.56%	80.66%	72.57%	40.32	116.5%
Commercial	Contract	Creston		1	\$50,000	\$22,610	45.22%	45.22%	45.22%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=UNION**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Agricultural	Deed	Total Agricultural Sales		25	\$5,927,914	\$3,057,870	38.71%	21.34%	51.58%	176.4	75.03%
Agricultural	Contract	Total Agricultural Sales		5	\$1,480,000	\$520,830	37.84%	30.32%	35.19%	60	107.5%
	Deed	Total Rural Agricultural Sales	Improved Farm	14	\$4,138,770	\$2,748,700	54.14%	27.83%	66.41%	165.1	81.52%
	Contract	Total Rural Agricultural Sales	Improved Farm	4	\$1,250,000	\$484,390	43.34%	39.82%	38.75%	50.85	111.8%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	11	\$1,789,144	\$309,170	19.06%	17.29%	17.28%	36.48	110.3%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$230,000	\$36,440	15.84%	15.84%	15.84%	.	100.0%

**Jurisdiction=VAN BUREN**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Keosauqua		9	\$776,400	\$714,500	103.7%	92.61%	92.03%	29.43	112.7%
Residential	Contract	Other Urban		4	\$170,500	\$187,200	129.5%	130.7%	109.8%	41.08	118.0%
Residential	Deed	Other Urban		13	\$681,038	\$641,850	102.5%	88.08%	94.25%	30.67	108.8%
Residential	Deed	Rural		16	\$1,585,050	\$1,270,700	80.09%	75.48%	80.17%	25.52	99.90%
Residential	Deed	Urban		11	\$454,250	\$424,140	120.0%	83.07%	93.37%	61.26	128.5%
Residential	Contract	Urban		3	\$137,900	\$130,180	90.95%	81.05%	94.40%	21.38	96.34%
Residential	Deed	Total Urban Residential Sales		33	\$1,911,688	\$1,780,490	108.7%	89.31%	93.14%	44.69	116.7%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=VAN BUREN

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		7	\$308,400	\$317,380	113.0%	107.0%	102.9%	39.25	109.8%
Residential	Deed	Total Suburban Residential		16	\$1,585,050	\$1,270,700	80.09%	75.48%	80.17%	25.52	99.90%
Commercial	Deed	Rural		2	\$35,500	\$28,730	65.30%	65.30%	80.93%	82.85	80.69%
Commercial	Deed	Other Urban		14	\$608,660	\$640,830	110.6%	103.5%	105.3%	30.13	105.1%
Commercial	Deed	Urban		4	\$233,000	\$206,640	85.26%	79.45%	88.69%	23.61	96.14%
Commercial	Deed	Total Urban Commercial Sales		18	\$841,660	\$847,470	105.0%	101.8%	100.7%	30.7	104.3%
Commercial	Deed	Total Commercial Sales		20	\$877,160	\$876,200	101.0%	101.8%	99.89%	34.75	101.1%
Agricultural	Deed	Total Agricultural Sales		30	\$10,950,822	\$2,006,830	22.06%	16.65%	18.33%	86.73	120.4%
Agricultural	Contract	Total Agricultural Sales		8	\$1,599,130	\$396,500	29.98%	19.16%	24.79%	112.2	120.9%
	Deed	Total Rural Agricultural Sales	Improved Farm	14	\$5,647,708	\$1,299,760	29.25%	20.62%	23.01%	88.73	127.1%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$485,000	\$195,110	72.74%	72.74%	40.23%	73.87	180.8%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	16	\$5,303,114	\$707,070	15.77%	14.50%	13.33%	36.72	118.3%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	6	\$1,114,130	\$201,390	15.73%	17.23%	18.08%	36.46	87.02%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WAPELLO

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		44	\$5,967,950	\$5,415,012	103.5%	94.03%	90.73%	51.67	114.1%
Residential	Contract	Total Suburban Residential		2	\$210,000	\$139,642	83.87%	83.87%	66.50%	47.33	126.1%
Residential	Deed	Total Urban Residential Sales		369	\$28,907,062	\$27,676,099	100.9%	95.51%	95.74%	37.21	105.4%
Residential	Contract	Total Urban Residential Sales		83	\$3,257,320	\$2,906,746	99.17%	92.95%	89.24%	47.66	111.1%
Residential	Deed	Urban		23	\$1,433,950	\$1,290,812	89.91%	85.78%	90.02%	41.62	99.88%
Residential	Contract	Urban		2	\$92,000	\$74,889	78.62%	78.62%	81.40%	16.46	96.58%
Residential	Deed	Rural		44	\$5,967,950	\$5,415,012	103.5%	94.03%	90.73%	51.67	114.1%
Residential	Deed	Ottumwa		338	\$27,121,112	\$26,089,135	101.9%	96.01%	96.19%	37.07	105.9%
Residential	Contract	Ottumwa		81	\$3,165,320	\$2,831,857	99.68%	93.88%	89.47%	47.87	111.4%
Residential	Deed	Other Urban		8	\$352,000	\$296,152	90.01%	88.40%	84.13%	22.87	107.0%
Residential	Contract	Rural		2	\$210,000	\$139,642	83.87%	83.87%	66.50%	47.33	126.1%
Commercial	Deed	Rural		1	\$627,000	\$318,256	50.76%	50.76%	50.76%	.	100.0%
Commercial	Deed	Urban		5	\$311,000	\$319,161	103.7%	106.4%	102.6%	16.68	101.0%
Commercial	Deed	Ottumwa		32	\$3,550,008	\$2,851,881	88.98%	83.60%	80.33%	53.7	110.8%
Commercial	Deed	Other Urban		14	\$2,442,119	\$2,385,921	95.18%	100.1%	97.70%	18.73	97.42%
Commercial	Contract	Ottumwa		6	\$481,000	\$357,106	119.1%	106.8%	74.24%	77.79	160.4%
Commercial	Deed	Total Commercial Sales		52	\$6,930,127	\$5,875,219	91.33%	90.19%	84.78%	43.07	107.7%
Commercial	Contract	Total Commercial Sales		6	\$481,000	\$357,106	119.1%	106.8%	74.24%	77.79	160.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=WAPELLO**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Deed	Total Urban Commercial Sales		51	\$6,303,127	\$5,556,963	92.13%	90.41%	88.16%	42.66	104.5%
Commercial	Contract	Total Urban Commercial Sales		6	\$481,000	\$357,106	119.1%	106.8%	74.24%	77.79	160.4%
Agricultural	Contract	Total Agricultural Sales		1	\$100,000	\$92,897	92.90%	92.90%	92.90%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		44	\$12,882,000	\$3,636,746	34.74%	25.00%	28.23%	76.3	123.1%
	Deed	Total Rural Agricultural Sales	Improved Farm	26	\$9,596,650	\$3,048,050	47.49%	43.94%	31.76%	57.93	149.5%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$100,000	\$92,897	92.90%	92.90%	92.90%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	18	\$3,285,350	\$588,696	16.32%	16.97%	17.92%	45.88	91.06%

**Jurisdiction=WARREN**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Urban		201	\$32,854,154	\$32,655,500	100.7%	98.63%	99.40%	18.17	101.4%
Residential	Contract	Urban		6	\$1,323,300	\$1,221,500	91.80%	92.34%	92.31%	17.76	99.45%
Residential	Deed	Rural		71	\$12,777,710	\$12,758,000	106.6%	96.25%	99.85%	50.92	106.8%
Residential	Contract	Rural		4	\$426,000	\$385,600	98.54%	98.11%	90.52%	22.94	108.9%
Residential	Contract	Other Urban		2	\$182,000	\$257,700	147.7%	147.7%	141.6%	25.32	104.3%
Residential	Deed	Indianola		150	\$22,827,294	\$23,453,500	104.1%	101.4%	102.7%	17.59	101.3%
Residential	Contract	Indianola		6	\$605,950	\$653,300	112.4%	112.8%	107.8%	19.21	104.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WARREN

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Other Urban		16	\$2,824,841	\$2,820,500	110.1%	101.3%	99.85%	35.02	110.2%
Residential	Deed	Total Urban Residential Sales		367	\$58,506,289	\$58,929,500	102.5%	100.3%	100.7%	19.16	101.8%
Residential	Contract	Total Urban Residential Sales		14	\$2,111,250	\$2,132,500	108.6%	103.5%	101.0%	25.4	107.5%
Residential	Deed	Total Suburban Residential		71	\$12,777,710	\$12,758,000	106.6%	96.25%	99.85%	50.92	106.8%
Residential	Contract	Total Suburban Residential		4	\$426,000	\$385,600	98.54%	98.11%	90.52%	22.94	108.9%
Commercial	Deed	Total Urban Commercial Sales		32	\$7,542,400	\$7,056,510	90.80%	98.93%	93.56%	23.97	97.05%
Commercial	Contract	Total Urban Commercial Sales		4	\$741,200	\$657,800	93.11%	93.54%	88.75%	10.31	104.9%
Commercial	Deed	Total Commercial Sales		32	\$7,542,400	\$7,056,510	90.80%	98.93%	93.56%	23.97	97.05%
Commercial	Contract	Total Commercial Sales		4	\$741,200	\$657,800	93.11%	93.54%	88.75%	10.31	104.9%
Commercial	Contract	Indianola		2	\$325,000	\$301,500	94.79%	94.79%	92.77%	11.51	102.2%
Commercial	Deed	Urban		5	\$582,500	\$368,236	64.61%	59.00%	63.22%	22.75	102.2%
Commercial	Deed	Indianola		14	\$3,927,400	\$3,574,774	93.70%	95.70%	91.02%	16.91	102.9%
Commercial	Contract	Urban		2	\$416,200	\$356,300	91.44%	91.44%	85.61%	13.23	106.8%
Commercial	Deed	Other Urban		13	\$3,032,500	\$3,113,500	97.75%	100.8%	102.7%	23.59	95.20%
Agricultural	Deed	Total Agricultural Sales		57	\$15,043,640	\$3,100,800	22.33%	13.45%	20.61%	107.2	108.3%
Agricultural	Contract	Total Agricultural Sales		4	\$698,750	\$180,900	48.25%	13.47%	25.89%	145.5	186.4%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=WARREN**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$540,000	\$159,200	83.02%	83.02%	29.48%	120.1	281.6%
	Deed	Total Rural Agricultural Sales	Improved Farm	14	\$4,877,000	\$1,934,200	54.90%	57.40%	39.66%	39.19	138.4%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$158,750	\$21,700	13.47%	13.47%	13.67%	8.46	98.56%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	43	\$10,166,640	\$1,166,600	11.72%	9.52%	11.47%	105	102.2%

**Jurisdiction=WASHINGTON**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Washington		74	\$7,101,402	\$6,768,800	103.8%	94.73%	95.32%	38.28	108.9%
Residential	Contract	Washington		7	\$619,400	\$524,100	84.25%	87.27%	84.61%	8.838	99.57%
Residential	Deed	Urban		59	\$7,177,700	\$6,992,400	101.1%	97.24%	97.42%	25.2	103.7%
Residential	Contract	Urban		3	\$246,000	\$221,200	86.17%	92.08%	89.92%	18	95.83%
Residential	Deed	Rural		33	\$6,580,614	\$5,981,300	90.88%	91.51%	90.89%	15.46	99.98%
Residential	Contract	Rural		2	\$519,000	\$497,600	95.88%	95.88%	95.88%	0.466	100.0%
Residential	Deed	Other Urban		9	\$612,400	\$579,900	96.43%	94.06%	94.69%	29.01	101.8%
Residential	Deed	Total Suburban Residential		33	\$6,580,614	\$5,981,300	90.88%	91.51%	90.89%	15.46	99.98%
Residential	Contract	Total Suburban Residential		2	\$519,000	\$497,600	95.88%	95.88%	95.88%	0.466	100.0%
Residential	Deed	Total Urban Residential Sales		142	\$14,891,502	\$14,341,100	102.2%	96.10%	96.30%	32.93	106.1%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WASHINGTON

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Total Urban Residential Sales		10	\$865,400	\$745,300	84.82%	87.35%	86.12%	11.26	98.49%
Commercial	Deed	Washington		11	\$1,284,500	\$1,017,300	83.16%	84.69%	79.20%	26.75	105.0%
Commercial	Contract	Washington		1	\$60,000	\$60,200	100.3%	100.3%	100.3%	.	100.0%
Commercial	Contract	Urban		1	\$80,000	\$81,100	101.4%	101.4%	101.4%	.	100.0%
Commercial	Deed	Other Urban		12	\$1,388,600	\$1,370,500	98.61%	98.16%	98.70%	4.842	99.92%
Commercial	Deed	Urban		9	\$1,123,500	\$1,134,600	97.95%	101.4%	101.0%	38.43	97.00%
Commercial	Deed	Total Commercial Sales		32	\$3,796,600	\$3,522,400	93.12%	96.81%	92.78%	26.02	100.4%
Commercial	Contract	Total Commercial Sales		2	\$140,000	\$141,300	100.9%	100.9%	100.9%	0.73	99.93%
Commercial	Deed	Total Urban Commercial Sales		32	\$3,796,600	\$3,522,400	93.12%	96.81%	92.78%	26.02	100.4%
Commercial	Contract	Total Urban Commercial Sales		2	\$140,000	\$141,300	100.9%	100.9%	100.9%	0.73	99.93%
Agricultural	Deed	Total Agricultural Sales		30	\$7,785,374	\$1,590,100	19.34%	13.54%	20.42%	97.58	94.70%
Agricultural	Contract	Total Agricultural Sales		8	\$1,587,100	\$459,700	38.42%	20.03%	28.96%	82.07	132.6%
	Deed	Total Rural Agricultural Sales	Improved Farm	6	\$2,002,200	\$724,600	48.42%	50.50%	36.19%	48.07	133.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	3	\$419,000	\$293,800	75.81%	80.86%	70.12%	11.62	108.1%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	24	\$5,783,174	\$865,500	12.07%	12.47%	14.97%	61.79	80.66%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	5	\$1,168,100	\$165,900	15.98%	15.64%	14.20%	29.5	112.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WAYNE

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		32	\$1,311,087	\$1,222,122	96.50%	87.21%	93.21%	31.95	103.5%
Residential	Contract	Total Urban Residential Sales		8	\$214,500	\$235,067	121.7%	115.9%	109.6%	60.57	111.1%
Residential	Deed	Total Suburban Residential		12	\$740,500	\$725,835	111.6%	94.15%	98.02%	42.56	113.9%
Residential	Deed	Other Urban		2	\$58,000	\$44,028	76.13%	76.13%	75.91%	1.311	100.3%
Residential	Deed	Rural		12	\$740,500	\$725,835	111.6%	94.15%	98.02%	42.56	113.9%
Residential	Contract	Other Urban		1	\$26,000	\$31,132	119.7%	119.7%	119.7%	.	100.0%
Residential	Deed	Corydon		19	\$889,087	\$815,141	94.93%	88.10%	91.68%	24.45	103.5%
Residential	Contract	Corydon		1	\$42,000	\$54,772	130.4%	130.4%	130.4%	.	100.0%
Residential	Deed	Urban		11	\$364,000	\$362,953	102.9%	91.69%	99.71%	41.73	103.2%
Residential	Contract	Urban		6	\$146,500	\$149,163	120.6%	97.26%	101.8%	72.24	118.5%
Commercial	Deed	Urban		3	\$130,825	\$40,965	30.92%	29.20%	31.31%	23.66	98.73%
Commercial	Contract	Urban		1	\$14,750	\$11,702	79.34%	79.34%	79.34%	.	100.0%
Commercial	Deed	Other Urban		13	\$827,900	\$833,063	95.68%	98.91%	100.6%	16.09	95.09%
Commercial	Deed	Corydon		4	\$109,000	\$108,702	107.9%	89.28%	99.73%	44.19	108.2%
Commercial	Deed	Total Urban Commercial Sales		20	\$1,067,725	\$982,730	88.41%	94.08%	92.04%	38.39	96.06%
Commercial	Contract	Total Urban Commercial Sales		1	\$14,750	\$11,702	79.34%	79.34%	79.34%	.	100.0%
Commercial	Contract	Total Commercial Sales		1	\$14,750	\$11,702	79.34%	79.34%	79.34%	.	100.0%
Commercial	Deed	Total Commercial Sales		20	\$1,067,725	\$982,730	88.41%	94.08%	92.04%	38.39	96.06%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=WAYNE**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Agricultural	Deed	Total Agricultural Sales		63	\$17,739,812	\$3,288,181	21.86%	17.73%	18.54%	72.58	118.0%
Agricultural	Contract	Total Agricultural Sales		2	\$844,000	\$289,870	31.16%	31.16%	34.34%	74.31	90.74%
	Deed	Total Rural Agricultural Sales	Improved Farm	26	\$8,854,300	\$1,892,438	30.61%	21.08%	21.37%	68.33	143.2%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$504,000	\$239,592	47.54%	47.54%	47.54%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	37	\$8,885,512	\$1,395,743	15.72%	14.52%	15.71%	38.05	100.1%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$340,000	\$50,278	14.79%	14.79%	14.79%	.	100.0%

**Jurisdiction=WEBSTER**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Contract	Urban		1	\$27,000	\$30,770	114.0%	114.0%	114.0%	.	100.0%
Residential	Deed	Rural		59	\$7,281,918	\$6,578,140	94.22%	90.28%	90.34%	27.51	104.3%
Residential	Contract	Rural		1	\$55,000	\$85,940	156.3%	156.3%	156.3%	.	100.0%
Residential	Deed	Other Urban		31	\$1,802,560	\$1,860,610	109.9%	102.9%	103.2%	33.19	106.5%
Residential	Contract	Other Urban		4	\$68,500	\$88,000	128.1%	124.8%	128.5%	29.37	99.71%
Residential	Deed	Fort Dodge		296	\$26,656,380	\$25,710,990	103.0%	96.15%	96.45%	32.68	106.8%
Residential	Contract	Fort Dodge		57	\$3,308,423	\$3,488,880	108.8%	102.7%	105.5%	40.56	103.2%
Residential	Deed	Urban		19	\$1,369,500	\$1,416,640	125.0%	103.0%	103.4%	60.09	120.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WEBSTER

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		59	\$7,281,918	\$6,578,140	94.22%	90.28%	90.34%	27.51	104.3%
Residential	Contract	Total Suburban Residential		1	\$55,000	\$85,940	156.3%	156.3%	156.3%	.	100.0%
Residential	Deed	Total Urban Residential Sales		346	\$29,828,440	\$28,988,240	104.9%	96.40%	97.18%	35.77	107.9%
Residential	Contract	Total Urban Residential Sales		62	\$3,403,923	\$3,607,650	110.2%	102.9%	106.0%	39.37	103.9%
Commercial	Contract	Total Commercial Sales		8	\$1,069,875	\$774,460	70.20%	66.16%	72.39%	32.18	96.98%
Commercial	Deed	Total Commercial Sales		55	\$9,868,070	\$9,968,360	104.2%	97.20%	101.0%	30.81	103.2%
Commercial	Deed	Total Urban Commercial Sales		54	\$9,809,070	\$9,882,830	103.5%	97.06%	100.8%	30.85	102.7%
Commercial	Contract	Total Urban Commercial Sales		8	\$1,069,875	\$774,460	70.20%	66.16%	72.39%	32.18	96.98%
Commercial	Deed	Urban		1	\$88,000	\$94,860	107.8%	107.8%	107.8%	.	100.0%
Commercial	Contract	Urban		1	\$77,500	\$36,200	46.71%	46.71%	46.71%	.	100.0%
Commercial	Deed	Rural		1	\$59,000	\$85,530	145.0%	145.0%	145.0%	.	100.0%
Commercial	Deed	Other Urban		13	\$2,088,400	\$2,133,830	100.4%	102.4%	102.2%	12.9	98.22%
Commercial	Deed	Fort Dodge		40	\$7,632,670	\$7,654,140	104.4%	93.52%	100.3%	34.92	104.1%
Commercial	Contract	Fort Dodge		7	\$992,375	\$738,260	73.56%	78.75%	74.39%	30.1	98.88%
Agricultural	Deed	Total Agricultural Sales		47	\$19,127,849	\$3,520,300	19.33%	17.81%	18.40%	40.32	105.0%
Agricultural	Contract	Total Agricultural Sales		1	\$548,000	\$74,850	13.66%	13.66%	13.66%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=WEBSTER**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Improved Farm	5	\$1,704,027	\$399,620	30.31%	20.93%	23.45%	62.91	129.2%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	42	\$17,423,822	\$3,120,680	18.03%	17.75%	17.91%	22.37	100.6%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	1	\$548,000	\$74,850	13.66%	13.66%	13.66%	.	100.0%

**Jurisdiction=WINNEBAGO**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		72	\$6,548,282	\$6,748,940	110.6%	108.0%	103.1%	32.48	107.3%
Residential	Contract	Total Urban Residential Sales		7	\$309,593	\$338,290	110.5%	107.5%	109.3%	20.41	101.2%
Residential	Deed	Urban		30	\$2,505,250	\$2,638,940	112.6%	115.1%	105.3%	26.45	106.9%
Residential	Contract	Urban		5	\$205,593	\$226,450	114.8%	107.5%	110.1%	19.27	104.2%
Residential	Deed	Rural		14	\$1,910,000	\$1,911,130	103.5%	103.7%	100.1%	23.12	103.4%
Residential	Deed	Other Urban		6	\$274,100	\$308,740	145.6%	113.8%	112.6%	61.36	129.3%
Residential	Deed	Forest City		36	\$3,768,932	\$3,801,260	103.1%	103.8%	100.9%	21.04	102.2%
Residential	Contract	Forest City		2	\$104,000	\$111,840	99.92%	99.92%	107.5%	28.02	92.92%
Residential	Deed	Total Suburban Residential		14	\$1,910,000	\$1,911,130	103.5%	103.7%	100.1%	23.12	103.4%
Commercial	Deed	Total Commercial Sales		26	\$2,335,400	\$2,123,110	98.73%	99.81%	90.91%	47.48	108.6%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WINNEBAGO

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Contract	Total Commercial Sales		1	\$115,000	\$88,030	76.55%	76.55%	76.55%	.	100.0%
Commercial	Deed	Urban		8	\$489,000	\$370,170	87.60%	82.34%	75.70%	45.51	115.7%
Commercial	Deed	Rural		2	\$110,000	\$65,930	60.92%	60.92%	59.94%	25.16	101.6%
Commercial	Deed	Other Urban		12	\$652,900	\$687,430	114.0%	104.0%	105.3%	50.23	108.3%
Commercial	Deed	Forest City		4	\$1,083,500	\$999,580	94.01%	95.18%	92.25%	16.71	101.9%
Commercial	Contract	Forest City		1	\$115,000	\$88,030	76.55%	76.55%	76.55%	.	100.0%
Commercial	Deed	Total Urban Commercial Sales		24	\$2,225,400	\$2,057,180	101.9%	101.5%	92.44%	46.49	110.2%
Commercial	Contract	Total Urban Commercial Sales		1	\$115,000	\$88,030	76.55%	76.55%	76.55%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		24	\$7,645,512	\$1,996,930	32.01%	19.18%	26.12%	75.27	122.5%
Agricultural	Contract	Total Agricultural Sales		5	\$1,844,202	\$502,090	29.74%	20.90%	27.23%	68	109.2%
	Deed	Total Rural Agricultural Sales	Improved Farm	8	\$1,520,500	\$783,080	55.49%	49.61%	51.50%	45.84	107.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	2	\$638,202	\$249,510	42.96%	42.96%	39.10%	72.62	109.9%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	16	\$6,125,012	\$1,213,850	20.26%	17.41%	19.82%	59.74	102.2%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$1,206,000	\$252,580	20.93%	17.96%	20.94%	30.23	99.92%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WINNESHIEK

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		35	\$6,054,910	\$5,742,300	95.65%	94.41%	94.84%	22.02	100.9%
Residential	Contract	Total Suburban Residential		1	\$120,000	\$53,660	44.72%	44.72%	44.72%	.	100.0%
Residential	Deed	Decorah		76	\$10,710,970	\$9,987,760	94.54%	92.38%	93.25%	14.63	101.4%
Residential	Deed	Urban		18	\$1,629,000	\$1,575,620	102.1%	101.5%	96.72%	24.45	105.6%
Residential	Contract	Decorah		3	\$369,500	\$324,700	85.16%	74.01%	87.88%	28.45	96.91%
Residential	Deed	Rural		35	\$6,054,910	\$5,742,300	95.65%	94.41%	94.84%	22.02	100.9%
Residential	Contract	Rural		1	\$120,000	\$53,660	44.72%	44.72%	44.72%	.	100.0%
Residential	Deed	Other Urban		13	\$1,127,500	\$1,063,050	103.4%	95.54%	94.28%	38.79	109.7%
Residential	Contract	Other Urban		1	\$55,000	\$55,740	101.3%	101.3%	101.3%	.	100.0%
Residential	Deed	Total Urban Residential Sales		107	\$13,467,470	\$12,626,430	96.89%	93.27%	93.76%	21.43	103.3%
Residential	Contract	Total Urban Residential Sales		4	\$424,500	\$380,440	89.21%	87.68%	89.62%	23.96	99.54%
Commercial	Deed	Total Urban Commercial Sales		36	\$9,290,000	\$9,827,935	97.50%	91.35%	105.8%	30.16	92.17%
Commercial	Contract	Total Urban Commercial Sales		2	\$200,000	\$155,370	87.35%	87.35%	77.69%	26.07	112.4%
Commercial	Deed	Other Urban		12	\$1,958,000	\$1,753,780	93.88%	94.93%	89.57%	13.56	104.8%
Commercial	Contract	Other Urban		1	\$40,000	\$41,380	103.5%	103.5%	103.5%	.	100.0%
Commercial	Deed	Decorah		20	\$6,740,500	\$7,572,397	96.54%	87.52%	112.3%	31.4	85.93%
Commercial	Deed	Urban		4	\$591,500	\$501,759	113.2%	97.28%	84.83%	50.65	133.5%
Commercial	Deed	Rural		1	\$304,550	\$189,940	62.37%	62.37%	62.37%	.	100.0%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WINNESHIEK

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Commercial	Contract	Total Commercial Sales		2	\$200,000	\$155,370	87.35%	87.35%	77.69%	26.07	112.4%
Commercial	Deed	Total Commercial Sales		37	\$9,594,550	\$10,017,875	96.55%	90.37%	104.4%	30.62	92.47%
Commercial	Contract	Decorah		1	\$160,000	\$113,990	71.24%	71.24%	71.24%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		25	\$8,979,808	\$2,663,540	29.41%	19.93%	29.66%	60.38	99.15%
Agricultural	Contract	Total Agricultural Sales		6	\$1,625,457	\$404,670	34.38%	23.72%	24.90%	67.11	138.1%
	Deed	Total Rural Agricultural Sales	Improved Farm	13	\$5,246,122	\$2,038,470	41.50%	41.17%	38.86%	40.94	106.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$230,000	\$126,590	55.04%	55.04%	55.04%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	12	\$3,733,686	\$625,070	16.31%	17.80%	16.74%	22.38	97.45%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	5	\$1,395,457	\$278,080	30.25%	19.94%	19.93%	76.64	151.8%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WOODBURY

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		108	\$12,469,241	\$12,131,690	101.5%	96.09%	97.29%	30.08	104.3%
Residential	Contract	Total Urban Residential Sales		10	\$742,500	\$712,350	116.1%	101.2%	95.94%	43.49	121.0%
Residential	Contract	Total Suburban Residential		3	\$377,200	\$344,170	93.23%	99.63%	91.24%	35.74	102.2%
Residential	Deed	Total Suburban Residential		37	\$6,618,870	\$6,633,450	104.4%	96.69%	100.2%	23.93	104.2%
Residential	Deed	Urban		80	\$9,683,141	\$9,423,300	101.0%	96.09%	97.32%	29.81	103.8%
Residential	Contract	Urban		3	\$273,000	\$236,460	83.88%	69.29%	86.62%	54.4	96.84%
Residential	Deed	Rural		37	\$6,618,870	\$6,633,450	104.4%	96.69%	100.2%	23.93	104.2%
Residential	Contract	Rural		3	\$377,200	\$344,170	93.23%	99.63%	91.24%	35.74	102.2%
Residential	Deed	Other Urban		28	\$2,786,100	\$2,708,390	102.8%	95.35%	97.21%	31.32	105.7%
Residential	Contract	Other Urban		7	\$469,500	\$475,890	129.9%	110.2%	101.4%	37.62	128.2%
Commercial	Contract	Urban		2	\$49,950	\$66,380	130.9%	130.9%	132.9%	10.97	98.46%
Commercial	Deed	Rural		1	\$452,850	\$362,990	80.16%	80.16%	80.16%	.	100.0%
Commercial	Deed	Other Urban		17	\$1,974,313	\$1,912,790	107.0%	97.98%	96.88%	31.99	110.4%
Commercial	Deed	Urban		9	\$859,950	\$708,710	104.2%	84.21%	82.41%	73.73	126.5%
Commercial	Deed	Total Urban Commercial Sales		26	\$2,834,263	\$2,621,500	106.0%	94.92%	92.49%	48.47	114.6%
Commercial	Contract	Total Urban Commercial Sales		2	\$49,950	\$66,380	130.9%	130.9%	132.9%	10.97	98.46%
Commercial	Deed	Total Commercial Sales		27	\$3,287,113	\$2,984,490	105.1%	94.71%	90.79%	48.2	115.7%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=WOODBURY**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Total Commercial Sales		2	\$49,950	\$66,380	130.9%	130.9%	132.9%	10.97	98.46%
Agricultural	Deed	Total Agricultural Sales		23	\$8,751,197	\$2,033,586	26.63%	20.53%	23.24%	71.63	114.6%
Agricultural	Contract	Total Agricultural Sales		6	\$3,862,000	\$811,560	21.89%	18.49%	21.01%	39.19	104.2%
	Deed	Total Rural Agricultural Sales	Improved Farm	9	\$3,391,750	\$1,025,850	41.16%	39.38%	30.25%	58.39	136.1%
	Contract	Total Rural Agricultural Sales	Improved Farm	4	\$3,006,000	\$660,380	24.52%	22.69%	21.97%	38.98	111.6%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	14	\$5,359,447	\$1,007,736	17.29%	17.32%	18.80%	26.09	91.96%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	2	\$856,000	\$151,180	16.63%	16.63%	17.66%	19.93	94.17%

**Jurisdiction=WOODBURY - Sioux City**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Total Urban Residential Sales		880	\$90,324,314	\$85,169,700	100.4%	93.38%	94.29%	31.58	106.5%
Residential	Contract	Total Urban Residential Sales		117	\$7,774,963	\$7,125,100	96.13%	89.68%	91.64%	34.73	104.9%
Residential	Deed	Sioux City		880	\$90,324,314	\$85,169,700	100.4%	93.38%	94.29%	31.58	106.5%
Residential	Contract	Sioux City		117	\$7,774,963	\$7,125,100	96.13%	89.68%	91.64%	34.73	104.9%
Commercial	Deed	Sioux City		96	\$38,397,089	\$37,364,300	105.4%	98.76%	97.31%	42.65	108.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=WOODBURY - Sioux City**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Commercial	Contract	Sioux City		16	\$2,216,500	\$2,533,400	114.6%	105.8%	114.3%	47.34	100.3%
Commercial	Deed	Total Commercial Sales		96	\$38,397,089	\$37,364,300	105.4%	98.76%	97.31%	42.65	108.3%
Commercial	Contract	Total Commercial Sales		16	\$2,216,500	\$2,533,400	114.6%	105.8%	114.3%	47.34	100.3%
Commercial	Deed	Total Urban Commercial Sales		96	\$38,397,089	\$37,364,300	105.4%	98.76%	97.31%	42.65	108.3%
Commercial	Contract	Total Urban Commercial Sales		16	\$2,216,500	\$2,533,400	114.6%	105.8%	114.3%	47.34	100.3%
Agricultural	Deed	Total Agricultural Sales		2	\$461,100	\$226,700	54.79%	54.79%	49.17%	44.69	111.4%
	Deed	Total Rural Agricultural Sales	Improved Farm	2	\$461,100	\$226,700	54.79%	54.79%	49.17%	44.69	111.4%

**Jurisdiction=WORTH**

<b>Classification</b>	<b>Transfer Type</b>	<b>Location</b>	<b>Subclass</b>	<b>Total Sales</b>	<b>Verified Consideration</b>	<b>Assessed Valuation</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Weighted Sales Ratio</b>	<b>Coefficient of Variation</b>	<b>Regression Index</b>
Residential	Deed	Urban		11	\$713,879	\$758,894	106.7%	109.6%	106.3%	25.25	100.4%
Residential	Contract	Urban		1	\$34,900	\$39,594	113.4%	113.4%	113.4%	.	100.0%
Residential	Deed	Rural		7	\$663,000	\$553,983	87.37%	83.82%	83.56%	29.78	104.6%
Residential	Contract	Rural		1	\$199,500	\$159,842	80.12%	80.12%	80.12%	.	100.0%
Residential	Deed	Other Urban		12	\$759,900	\$697,208	107.2%	92.85%	91.75%	63.65	116.9%
Residential	Contract	Other Urban		1	\$55,000	\$51,976	94.50%	94.50%	94.50%	.	100.0%
Residential	Deed	Northwood		34	\$2,908,100	\$3,177,031	114.0%	110.4%	109.2%	26.8	104.3%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WORTH

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Contract	Northwood		1	\$63,500	\$46,080	72.57%	72.57%	72.57%	.	100.0%
Residential	Deed	Total Suburban Residential		7	\$663,000	\$553,983	87.37%	83.82%	83.56%	29.78	104.6%
Residential	Contract	Total Suburban Residential		1	\$199,500	\$159,842	80.12%	80.12%	80.12%	.	100.0%
Residential	Deed	Total Urban Residential Sales		57	\$4,381,879	\$4,633,133	111.2%	106.4%	105.7%	36.05	105.1%
Residential	Contract	Total Urban Residential Sales		3	\$153,400	\$137,650	93.51%	94.50%	89.73%	21.88	104.2%
Commercial	Deed	Total Urban Commercial Sales		23	\$1,318,700	\$998,733	85.42%	87.31%	75.74%	35.62	112.8%
Commercial	Contract	Total Urban Commercial Sales		1	\$17,500	\$15,066	86.09%	86.09%	86.09%	.	100.0%
Commercial	Deed	Total Commercial Sales		27	\$1,829,266	\$1,522,813	88.82%	89.64%	83.25%	33.39	106.7%
Commercial	Contract	Total Commercial Sales		1	\$17,500	\$15,066	86.09%	86.09%	86.09%	.	100.0%
Commercial	Deed	Urban		3	\$166,000	\$117,534	95.86%	58.84%	70.80%	67.04	135.4%
Commercial	Deed	Rural		4	\$510,566	\$524,080	108.4%	101.2%	102.6%	14.13	105.6%
Commercial	Deed	Other Urban		14	\$938,200	\$740,160	89.68%	98.24%	78.89%	27.67	113.7%
Commercial	Deed	Northwood		6	\$214,500	\$141,039	70.24%	73.67%	65.75%	29.4	106.8%
Commercial	Contract	Northwood		1	\$17,500	\$15,066	86.09%	86.09%	86.09%	.	100.0%
Agricultural	Deed	Total Agricultural Sales		40	\$11,576,318	\$2,982,063	39.15%	24.98%	25.76%	114.5	152.0%
Agricultural	Contract	Total Agricultural Sales		6	\$1,679,080	\$460,596	35.36%	27.32%	27.43%	77.94	128.9%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

**Jurisdiction=WORTH**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
	Deed	Total Rural Agricultural Sales	Improved Farm	19	\$5,736,653	\$1,859,529	60.18%	40.91%	32.41%	96.33	185.7%
	Contract	Total Rural Agricultural Sales	Improved Farm	3	\$865,000	\$309,005	50.34%	31.68%	35.72%	68.7	140.9%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	21	\$5,839,665	\$1,122,534	20.12%	21.96%	19.22%	47.05	104.7%
	Contract	Total Rural Agricultural Sales	Unimproved Farm	3	\$814,080	\$151,591	20.38%	20.94%	18.62%	26.81	109.5%

**Jurisdiction=WRIGHT**

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Urban Residential Sales		87	\$5,601,870	\$5,463,600	106.5%	98.70%	97.53%	31.52	109.2%
Residential	Contract	Total Urban Residential Sales		15	\$930,700	\$839,300	106.5%	101.8%	90.18%	45.14	118.1%
Residential	Deed	Urban		53	\$3,751,445	\$3,639,200	105.4%	100.8%	97.01%	27.87	108.6%
Residential	Contract	Urban		8	\$657,700	\$600,800	96.29%	101.9%	91.35%	22.31	105.4%
Residential	Deed	Rural		17	\$2,609,380	\$1,981,500	79.92%	82.45%	75.94%	35.31	105.2%
Residential	Contract	Rural		1	\$15,000	\$40,300	268.7%	268.7%	268.7%	.	100.0%
Residential	Deed	Other Urban		6	\$215,000	\$321,800	155.3%	165.1%	149.7%	28.82	103.8%
Residential	Contract	Other Urban		1	\$12,000	\$27,300	227.5%	227.5%	227.5%	.	100.0%
Residential	Deed	Eagle Grove		28	\$1,635,425	\$1,502,600	98.28%	92.57%	91.88%	31.49	107.0%
Residential	Contract	Eagle Grove		6	\$261,000	\$211,200	99.93%	80.68%	80.92%	51.79	123.5%

**2008 Real Estate Assessment/Sales Ratio Study - Part 3**  
**(Includes Commercial sales 7/1/2007 to 12/31/2008 - Not Time Adjusted)**

Jurisdiction=WRIGHT

Classification	Transfer Type	Location	Subclass	Total Sales	Verified Consideration	Assessed Valuation	Sales Ratio Mean	Sales Ratio Median	Weighted Sales Ratio	Coefficient of Variation	Regression Index
Residential	Deed	Total Suburban Residential		17	\$2,609,380	\$1,981,500	79.92%	82.45%	75.94%	35.31	105.2%
Residential	Contract	Total Suburban Residential		1	\$15,000	\$40,300	268.7%	268.7%	268.7%	.	100.0%
Commercial	Contract	Total Commercial Sales		3	\$468,000	\$514,000	102.6%	102.7%	109.8%	20.39	93.41%
Commercial	Deed	Total Commercial Sales		32	\$4,105,850	\$3,383,000	121.4%	101.4%	82.39%	62.55	147.4%
Commercial	Deed	Total Urban Commercial Sales		32	\$4,105,850	\$3,383,000	121.4%	101.4%	82.39%	62.55	147.4%
Commercial	Contract	Total Urban Commercial Sales		3	\$468,000	\$514,000	102.6%	102.7%	109.8%	20.39	93.41%
Commercial	Deed	Urban		6	\$2,717,750	\$1,848,300	136.1%	79.81%	68.01%	110.4	200.2%
Commercial	Contract	Urban		3	\$468,000	\$514,000	102.6%	102.7%	109.8%	20.39	93.41%
Commercial	Deed	Other Urban		12	\$952,600	\$1,011,200	103.9%	103.1%	106.2%	18.05	97.91%
Commercial	Deed	Eagle Grove		14	\$435,500	\$523,500	130.1%	116.1%	120.2%	50.46	108.2%
Agricultural	Deed	Total Agricultural Sales		25	\$9,667,170	\$1,973,000	28.57%	17.27%	20.41%	105.7	140.0%
Agricultural	Contract	Total Agricultural Sales		1	\$106,000	\$15,900	15.00%	15.00%	15.00%	.	100.0%
	Deed	Total Rural Agricultural Sales	Improved Farm	12	\$6,323,420	\$1,399,200	41.99%	18.89%	22.13%	94.85	189.8%
	Contract	Total Rural Agricultural Sales	Improved Farm	1	\$106,000	\$15,900	15.00%	15.00%	15.00%	.	100.0%
	Deed	Total Rural Agricultural Sales	Unimproved Farm	13	\$3,343,750	\$573,800	16.18%	16.86%	17.16%	29.3	94.30%