

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

**SUMMARY OF  
REAL ESTATE ASSESSMENT  
2011**

**SALES RATIO STUDY**

**Compiled by State of Iowa**

Hoover State Office Building  
Des Moines, IA 50319  
57-012

## **FOREWARD**

This assessment/sales ratio study for 2011 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, 2011, 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.

\*The statistics herein represent equalization orders issued for 2011 and do not reflect changes to those equalization orders due to judicial review.\*

## INTRODUCTION

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

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

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

## STATISTICAL MEASURES

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

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

## **ASSESSMENT/SALES RATIO STUDY PROCEDURES**

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

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

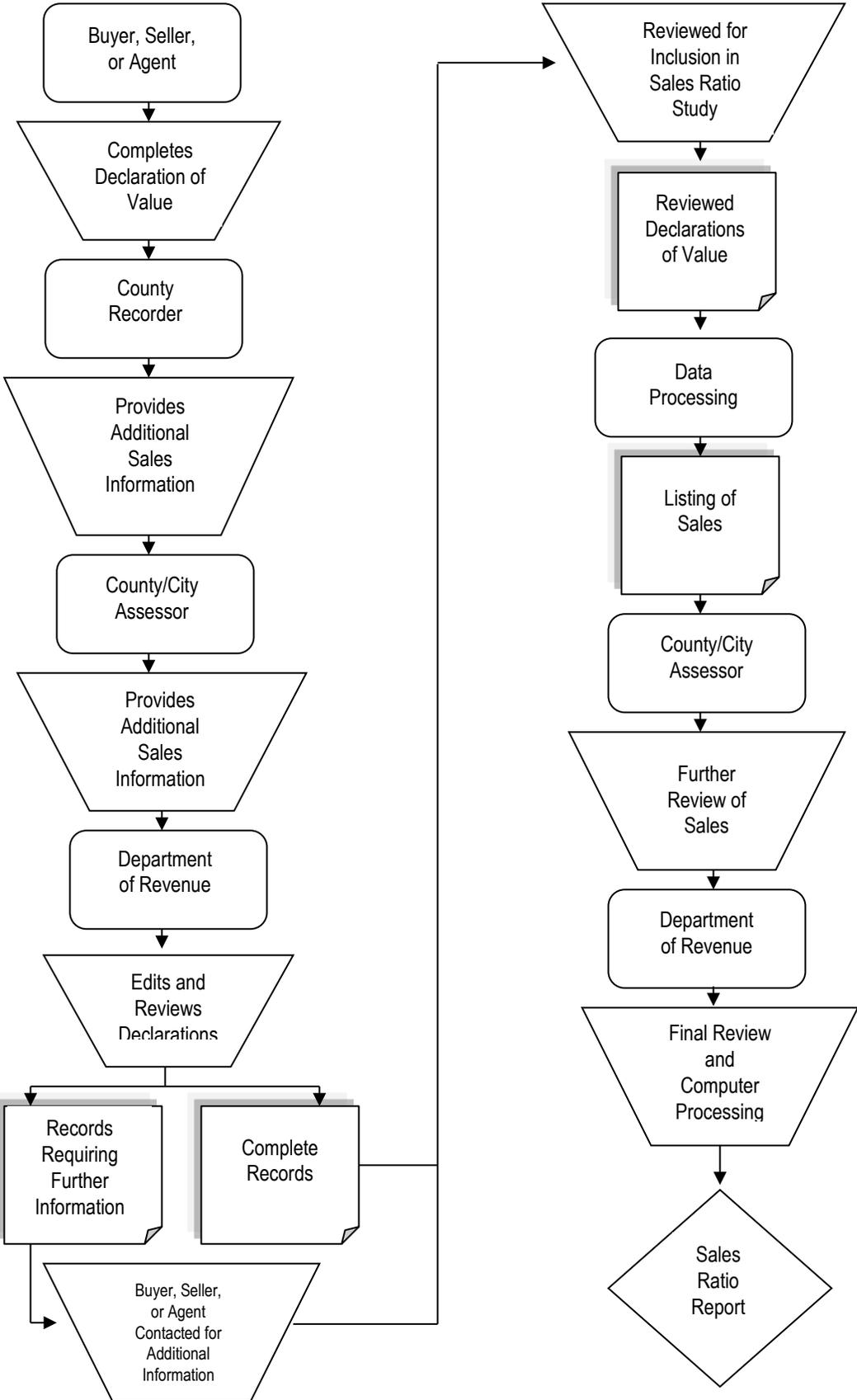
Declarations of value are then forwarded to the appropriate city or county assessor for completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an "arms-length"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

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

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

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

# ASSESSMENT/SALES RATIO PROCESSING SYSTEM



## CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	47	36.06%	29.17%	70.857	0.2555	33.62%	107.2%	50.55%
ADAMS	22	38.32%	33.15%	51.035	0.1956	28.59%	134.0%	38.19%
ALLAMAKEE	26	27.18%	22.46%	48.788	0.1326	27.54%	98.68%	39.65%
APPANOOSE	52	35.56%	26.01%	63.616	0.2262	32.86%	108.2%	55.56%
AUDUBON	22	34.65%	22.98%	68.276	0.2366	21.46%	161.5%	70.55%
BENTON	23	78.10%	25.97%	298.79	2.3337	38.47%	203.0%	239.0%
BLACK HAWK	29	49.74%	34.05%	80.918	0.4025	38.07%	130.7%	88.07%
BOONE	41	48.06%	25.36%	173.24	0.8325	28.48%	168.7%	121.4%
BREMER	29	28.70%	20.64%	93.807	0.2692	24.21%	118.6%	73.97%
BUCHANAN	37	35.42%	22.71%	78.852	0.2793	26.05%	136.0%	83.82%
BUENA VISTA	47	23.43%	20.16%	64.893	0.152	21.78%	107.6%	33.48%
BUTLER	34	34.89%	24.89%	76.714	0.2676	26.44%	132.0%	66.90%
CALHOUN	28	30.69%	21.68%	69.388	0.213	22.59%	135.9%	51.62%
CARROLL	37	42.84%	24.42%	91.957	0.394	25.44%	168.4%	98.32%
CASS	22	48.18%	29.84%	146.8	0.7073	29.20%	165.0%	86.99%
CEDAR	32	31.76%	26.95%	50.325	0.1598	28.50%	111.4%	39.37%
CERRO GORDO	53	33.31%	24.50%	77.359	0.2576	26.64%	125.0%	57.21%
Cerro Gordo - Mason City	1	17.87%	17.87%	.	.	17.87%	100.0%	0.00%
CHEROKEE	28	38.78%	28.73%	73.748	0.286	28.56%	135.8%	59.19%
CHICKASAW	31	40.57%	31.64%	75.428	0.306	29.22%	138.8%	64.99%
CLARKE	51	32.32%	23.63%	111.5	0.3604	25.99%	124.3%	60.96%
CLAY	35	39.63%	27.44%	86.677	0.3435	33.97%	116.7%	68.40%
CLAYTON	50	38.72%	27.72%	74.364	0.2879	32.44%	119.3%	67.47%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CLINTON	34	33.85%	26.76%	63.409	0.2146	29.46%	114.9%	55.65%
Clinton - City of Clinton	2	36.34%	36.34%	141.42	0.514	30.69%	118.4%	100.0%
CRAWFORD	28	33.95%	26.85%	53.992	0.1833	29.98%	113.2%	45.74%
DALLAS	60	32.37%	23.83%	80.922	0.2619	26.27%	123.2%	61.08%
DAVIS	59	34.59%	24.68%	90.402	0.3127	29.91%	115.6%	73.37%
DECATUR	85	34.53%	21.40%	109.67	0.3787	23.05%	149.8%	93.39%
DELAWARE	35	45.67%	28.61%	76.277	0.3484	30.77%	148.4%	82.53%
DES MOINES	34	44.03%	27.79%	90.514	0.3986	42.26%	104.2%	101.6%
DICKINSON	20	36.35%	22.79%	92.616	0.3367	29.02%	125.3%	88.87%
DUBUQUE	54	33.36%	31.55%	60.678	0.2024	37.93%	87.94%	53.30%
EMMET	12	33.24%	29.00%	64.274	0.2137	29.44%	112.9%	43.84%
FAYETTE	41	33.88%	26.14%	52.221	0.1769	27.42%	123.6%	44.79%
FLOYD	26	32.18%	26.84%	65.26	0.21	25.75%	125.0%	43.23%
FRANKLIN	27	73.37%	26.68%	257.33	1.888	28.14%	260.7%	203.5%
FREMONT	17	40.35%	32.85%	51.649	0.2084	33.35%	121.0%	35.48%
GREENE	39	25.95%	22.26%	33.775	0.0876	24.31%	106.7%	23.60%
GRUNDY	39	62.70%	65.05%	72.816	0.4565	38.33%	163.6%	46.59%
GUTHRIE	52	30.88%	23.65%	98.688	0.3048	22.53%	137.1%	63.86%
HAMILTON	25	33.06%	20.65%	77.885	0.2575	21.95%	150.6%	69.87%
HANCOCK	28	27.73%	21.89%	70.977	0.1968	21.69%	127.8%	39.13%
HARDIN	46	32.38%	23.02%	149.06	0.4827	24.89%	130.1%	60.82%
HARRISON	34	59.51%	29.26%	95.395	0.5677	54.22%	109.8%	137.7%
HENRY	28	27.09%	21.04%	83.674	0.2267	24.73%	109.5%	49.96%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HOWARD	36	49.36%	36.71%	75	0.3702	37.63%	131.2%	65.49%
HUMBOLDT	21	31.37%	20.27%	74.569	0.2339	24.58%	127.6%	68.26%
IDA	13	59.78%	56.10%	63.3	0.3784	32.72%	182.7%	55.09%
IOWA	28	39.05%	23.36%	155.53	0.6074	33.17%	117.7%	103.6%
JACKSON	44	36.24%	31.07%	56.097	0.2033	34.07%	106.4%	50.03%
JASPER	42	49.72%	35.03%	76.666	0.3811	36.45%	136.4%	75.55%
JEFFERSON	25	28.36%	25.44%	54.074	0.1533	27.36%	103.6%	40.57%
JOHNSON	44	35.42%	24.57%	83.725	0.2965	30.17%	117.4%	81.14%
Johnson - Iowa City	2	4.49%	4.49%	100.07	0.0449	3.27%	137.3%	70.76%
JONES	38	46.22%	31.49%	101.04	0.467	35.53%	130.1%	69.76%
KEOKUK	29	37.35%	30.20%	65.523	0.2448	27.72%	134.7%	47.01%
KOSSUTH	56	345.8%	23.67%	682.31	23.593	26.62%	1299%	1395%
LEE	22	38.87%	33.18%	47.23	0.1836	42.15%	92.23%	40.25%
LINN	54	35.95%	26.98%	63.624	0.2288	31.31%	114.8%	67.54%
LOUISA	24	376.5%	36.74%	424.83	15.994	51.54%	730.4%	962.5%
LUCAS	49	36.81%	24.82%	72.236	0.2659	33.74%	109.1%	79.25%
LYON	68	37.18%	24.51%	106.28	0.3952	23.03%	161.5%	85.39%
MADISON	73	38.63%	24.24%	77.243	0.2984	36.76%	105.1%	90.66%
MAHASKA	19	47.59%	35.11%	69.909	0.3327	33.17%	143.5%	60.39%
MARION	31	41.58%	31.22%	69.887	0.2906	41.14%	101.1%	68.57%
MARSHALL	33	37.90%	31.13%	82.071	0.3111	30.28%	125.2%	54.22%
MILLS	21	44.46%	33.34%	75.561	0.3359	41.13%	108.1%	69.46%
MITCHELL	21	81.59%	58.19%	177.82	1.4509	32.46%	251.4%	98.78%

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MONONA	26	43.22%	36.35%	80.876	0.3496	38.02%	113.7%	44.49%
MONROE	34	31.30%	21.68%	102.6	0.3211	26.18%	119.6%	71.71%
MONTGOMERY	17	44.14%	36.53%	47.619	0.2102	36.91%	119.6%	39.08%
MUSCATINE	26	38.78%	30.82%	49.563	0.1922	37.22%	104.2%	41.74%
OBRIEN	40	32.02%	19.86%	111.26	0.3563	21.71%	147.5%	84.49%
OSCEOLA	29	37.24%	26.45%	68.56	0.2553	25.56%	145.7%	64.02%
PAGE	19	34.17%	28.74%	52.752	0.1802	30.05%	113.7%	39.46%
PALO ALTO	35	25.94%	21.19%	83.061	0.2155	19.82%	130.9%	47.48%
PLYMOUTH	60	30.91%	20.67%	73.699	0.2278	22.70%	136.2%	72.19%
POCAHONTAS	59	39.14%	23.55%	99.648	0.39	25.88%	151.2%	86.52%
POLK	44	38.03%	18.96%	94.635	0.3599	25.04%	151.9%	122.7%
POTTAWATTAMIE	43	31.19%	25.94%	69.411	0.2165	31.40%	99.32%	47.56%
POWESHIEK	37	35.38%	26.44%	70.019	0.2477	27.88%	126.9%	49.78%
RINGGOLD	61	20.66%	21.67%	72.77	0.1503	18.69%	110.5%	52.63%
SAC	36	39.06%	25.72%	78.31	0.3059	29.13%	134.1%	76.79%
SCOTT	29	35.71%	20.75%	74.567	0.2663	25.10%	142.3%	92.21%
Scott - Davenport	9	27.09%	21.13%	97.671	0.2646	21.66%	125.1%	75.92%
SHELBY	26	30.03%	23.62%	59.51	0.1787	46.66%	64.35%	43.64%
SIOUX	57	30.43%	18.93%	98.36	0.2993	19.44%	156.6%	85.47%
STORY	67	32.22%	21.27%	160.19	0.5161	22.44%	143.5%	76.06%
Story - Ames	5	76.71%	91.24%	50.54	0.3877	27.29%	281.0%	29.81%
TAMA	31	31.42%	24.38%	64.965	0.2041	27.11%	115.9%	51.12%
TAYLOR	42	31.05%	26.44%	56.051	0.174	23.40%	132.7%	38.91%

**CLASSIFICATION=Agricultural Transfer Type=Deed**

<b>JURISDICTION</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
UNION	19	55.95%	33.64%	93.801	0.5248	38.97%	143.6%	87.18%
VAN BUREN	26	34.29%	27.99%	76.101	0.261	32.71%	104.8%	51.35%
WAPELLO	40	43.11%	38.94%	67.1	0.2893	40.05%	107.6%	59.73%
WARREN	48	31.34%	25.03%	72.497	0.2272	27.51%	113.9%	60.85%
WASHINGTON	22	37.97%	24.06%	141.68	0.538	30.45%	124.7%	104.7%
WAYNE	84	40.72%	25.00%	107.98	0.4397	24.23%	168.1%	85.60%
WEBSTER	55	27.31%	23.12%	65.843	0.1798	23.42%	116.6%	31.41%
WINNEBAGO	16	42.34%	25.70%	113.71	0.4814	27.54%	153.7%	77.11%
WINNESHIEK	22	37.15%	32.12%	52.612	0.1955	35.06%	106.0%	41.83%
WOODBURY	34	36.59%	31.77%	41.779	0.1529	32.44%	112.8%	33.45%
Woodbury - Sioux City	5	53.54%	51.25%	72.409	0.3877	32.39%	165.3%	58.68%
WORTH	25	40.47%	28.15%	52.466	0.2123	32.44%	124.7%	55.31%
WRIGHT	31	33.85%	28.14%	54.002	0.1828	25.44%	133.1%	42.06%

## CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	10	33.63%	29.04%	37.116	0.1248	30.02%	112.0%	27.40%
ALLAMAKEE	8	31.01%	26.93%	37.126	0.1151	29.15%	106.4%	29.64%
APPANOOSE	3	28.68%	26.93%	30.89	0.0886	25.33%	113.2%	21.61%
BENTON	4	108.1%	46.24%	137.56	1.4875	47.03%	229.9%	182.9%
BLACK HAWK	1	33.65%	33.65%	.	.	33.65%	100.0%	0.00%
BOONE	1	36.35%	36.35%	.	.	36.35%	100.0%	0.00%
BREMER	5	33.06%	28.99%	105.82	0.3498	30.89%	107.0%	74.52%
BUCHANAN	4	28.40%	24.35%	33.629	0.0955	24.82%	114.4%	22.34%
BUENA VISTA	5	26.27%	16.49%	83.663	0.2198	19.84%	132.4%	68.93%
BUTLER	4	28.67%	25.35%	50.08	0.1436	21.41%	133.9%	44.60%
CALHOUN	1	101.2%	101.2%	.	.	101.2%	100.0%	0.00%
CARROLL	3	17.51%	16.67%	10.466	0.0183	17.35%	100.9%	6.73%
CASS	2	66.04%	66.04%	70.811	0.4676	45.29%	145.8%	50.07%
CEDAR	5	23.29%	26.10%	29.507	0.0687	25.85%	90.10%	16.64%
CERRO GORDO	1	27.69%	27.69%	.	.	27.69%	100.0%	0.00%
CHEROKEE	3	51.13%	34.03%	71.636	0.3663	38.54%	132.7%	65.63%
CHICKASAW	5	47.63%	34.08%	75.474	0.3595	35.84%	132.9%	57.28%
CLAY	4	34.47%	32.24%	42.729	0.1473	30.31%	113.7%	36.60%
CLAYTON	6	47.00%	34.58%	78.058	0.3669	36.69%	128.1%	76.95%
CLINTON	4	52.97%	44.91%	65.788	0.3484	55.62%	95.22%	58.29%
CRAWFORD	4	30.83%	30.52%	42.534	0.1312	24.72%	124.7%	36.82%
DALLAS	5	55.67%	44.15%	83.365	0.4641	40.09%	138.9%	57.99%
DAVIS	12	74.93%	53.56%	87.57	0.6561	60.12%	124.6%	72.50%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
DECATUR	5	27.95%	23.84%	40.58	0.1134	23.83%	117.3%	31.93%
DELAWARE	5	41.37%	28.64%	58.825	0.2434	31.81%	130.1%	53.53%
DES MOINES	3	44.58%	42.41%	66.907	0.2983	55.82%	79.87%	46.80%
DICKINSON	4	53.77%	52.21%	68.222	0.3668	40.22%	133.7%	60.05%
DUBUQUE	8	40.15%	37.63%	77.942	0.3129	44.76%	89.69%	71.00%
FAYETTE	4	36.61%	28.92%	47.204	0.1728	31.24%	117.2%	32.66%
FLOYD	2	33.89%	33.89%	25.586	0.0867	36.00%	94.15%	18.09%
FREMONT	2	90.90%	90.90%	44.982	0.4089	78.63%	115.6%	31.81%
GREENE	2	23.65%	23.65%	14.722	0.0348	24.19%	97.77%	10.41%
GRUNDY	3	51.38%	60.09%	53.23	0.2735	61.66%	83.32%	29.17%
GUTHRIE	5	30.52%	21.43%	95.013	0.29	26.40%	115.6%	85.30%
HAMILTON	4	44.87%	28.05%	85.112	0.3819	31.00%	144.7%	72.50%
HANCOCK	3	22.51%	19.99%	22.358	0.0503	21.85%	103.0%	15.12%
HARRISON	4	48.06%	33.84%	70.679	0.3397	38.60%	124.5%	60.66%
HENRY	3	24.96%	30.80%	57.051	0.1424	31.84%	78.39%	28.81%
HOWARD	2	25.48%	25.48%	10.125	0.0258	26.06%	97.78%	7.16%
HUMBOLDT	3	22.25%	22.48%	13.656	0.0304	22.34%	99.60%	8.99%
IDA	1	62.61%	62.61%	.	.	62.61%	100.0%	0.00%
IOWA	3	34.21%	36.75%	31	0.1061	37.66%	90.84%	18.82%
JACKSON	9	25.31%	20.91%	42.308	0.1071	29.30%	86.39%	39.90%
JASPER	3	39.83%	18.82%	134.38	0.5352	31.60%	126.1%	178.3%
JEFFERSON	4	42.74%	30.61%	64.611	0.2761	37.75%	113.2%	49.05%
JOHNSON	8	26.49%	25.47%	50.589	0.134	28.30%	93.62%	39.17%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
JONES	8	39.84%	28.96%	95.253	0.3795	30.03%	132.7%	63.33%
KOSSUTH	5	39.54%	29.06%	75.048	0.2967	29.05%	136.1%	60.29%
LEE	6	51.89%	39.67%	57.237	0.297	49.95%	103.9%	48.79%
LINN	3	48.50%	40.38%	36.169	0.1754	45.66%	106.2%	26.53%
Linn - Cedar Rapids	2	11.16%	11.16%	17.375	0.0194	12.00%	93.03%	12.29%
LOUISA	6	28.86%	30.16%	37.882	0.1093	29.93%	96.42%	23.19%
LUCAS	4	59.51%	66.39%	75.973	0.4521	0.09%	64012%	50.37%
LYON	7	27.92%	17.45%	82.527	0.2304	21.67%	128.8%	91.10%
MADISON	4	18.88%	20.47%	39.251	0.0741	20.98%	90.00%	21.87%
MAHASKA	6	81.52%	48.73%	106.5	0.8682	54.15%	150.5%	97.21%
MARION	5	36.89%	24.36%	70.297	0.2593	31.78%	116.1%	79.92%
MARSHALL	3	32.55%	28.93%	27.345	0.089	34.03%	95.65%	19.20%
MITCHELL	3	67.45%	60.48%	100.92	0.6808	65.99%	102.2%	74.74%
MONONA	2	42.02%	42.02%	13.324	0.056	39.47%	106.5%	9.42%
MONROE	4	29.59%	26.70%	37.629	0.1114	23.66%	125.1%	29.12%
MONTGOMERY	3	55.18%	48.20%	55.41	0.3057	56.84%	97.08%	41.45%
MUSCATINE	2	40.73%	40.73%	2.8301	0.0115	41.03%	99.28%	2.00%
OBRIEN	3	18.19%	17.75%	9.9199	0.018	17.88%	101.7%	6.63%
PALO ALTO	4	24.64%	20.07%	43.902	0.1082	23.27%	105.9%	29.06%
PLYMOUTH	5	45.92%	48.61%	61.929	0.2844	38.70%	118.6%	40.21%
POCAHONTAS	3	21.52%	18.01%	28.266	0.0608	21.33%	100.9%	19.50%
POLK	5	23.84%	24.06%	30.758	0.0733	23.84%	99.98%	21.14%
POTTAWATTAMIE	6	55.38%	25.30%	114.04	0.6316	31.56%	175.5%	143.9%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
POWESHIEK	3	57.45%	50.34%	78.352	0.4501	21.03%	273.2%	59.06%
RINGGOLD	4	30.62%	26.71%	95.012	0.291	33.14%	92.40%	77.39%
SAC	3	30.16%	20.46%	56.605	0.1707	22.32%	135.1%	48.43%
SCOTT	1	69.41%	69.41%	.	.	69.41%	100.0%	0.00%
SHELBY	1	22.11%	22.11%	.	.	22.11%	100.0%	0.00%
SIoux	9	40.28%	20.05%	93.757	0.3777	23.96%	168.2%	128.8%
STORY	4	28.29%	28.35%	32.116	0.0909	31.60%	89.52%	26.01%
TAMA	4	37.84%	33.41%	47.634	0.1803	38.80%	97.55%	42.54%
TAYLOR	3	50.25%	49.44%	29.828	0.1499	44.81%	112.1%	20.19%
UNION	6	41.89%	35.37%	55.629	0.233	41.78%	100.3%	51.91%
VAN BUREN	5	22.09%	23.79%	20.556	0.0454	21.08%	104.8%	12.86%
WARREN	2	19.44%	19.44%	35.225	0.0685	19.72%	98.61%	24.91%
WASHINGTON	4	48.08%	29.32%	121.69	0.5851	15.23%	315.8%	145.2%
WAYNE	5	47.21%	29.93%	79.452	0.3751	39.71%	118.9%	75.42%
WEBSTER	1	69.01%	69.01%	.	.	69.01%	100.0%	0.00%
WINNEBAGO	1	23.77%	23.77%	.	.	23.77%	100.0%	0.00%
WINNESHIEK	4	39.83%	40.20%	40.177	0.16	39.60%	100.6%	34.39%
WOODBURY	2	42.60%	42.60%	8.6891	0.037	41.62%	102.4%	6.14%
WORTH	2	66.16%	66.16%	75.495	0.4995	47.09%	140.5%	53.38%
WRIGHT	3	53.90%	35.91%	88.434	0.4766	33.20%	162.3%	83.62%

## CLASSIFICATION=Industrial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAMS	1	265.6%	265.6%	.	.	265.6%	100.0%	0.00%
ALLAMAKEE	3	260.5%	251.0%	46.045	1.1994	278.2%	93.65%	31.79%
BLACK HAWK	5	104.5%	100.5%	21.692	0.2268	99.80%	104.8%	13.23%
BREMER	2	86.77%	86.77%	66.249	0.5748	121.0%	71.72%	46.85%
BUCHANAN	1	13.11%	13.11%	.	.	13.11%	100.0%	0.00%
BUTLER	1	122.1%	122.1%	.	.	122.1%	100.0%	0.00%
CARROLL	1	127.7%	127.7%	.	.	127.7%	100.0%	0.00%
Cerro Gordo - Mason City	2	904.5%	904.5%	125.04	11.31	608.1%	148.7%	88.42%
CHEROKEE	1	130.6%	130.6%	.	.	130.6%	100.0%	0.00%
CLAYTON	1	23.55%	23.55%	.	.	23.55%	100.0%	0.00%
CLINTON	1	91.72%	91.72%	.	.	91.72%	100.0%	0.00%
DALLAS	1	100.0%	100.0%	.	.	100.0%	100.0%	0.00%
DAVIS	1	117.0%	117.0%	.	.	117.0%	100.0%	0.00%
DELAWARE	1	100.0%	100.0%	.	.	100.0%	100.0%	0.00%
DES MOINES	1	201.1%	201.1%	.	.	201.1%	100.0%	0.00%
DICKINSON	1	110.3%	110.3%	.	.	110.3%	100.0%	0.00%
DUBUQUE	2	87.83%	87.83%	50.977	0.4477	82.59%	106.3%	36.05%
Dubuque - City of Dubuque	2	70.38%	70.38%	44.183	0.311	75.71%	92.96%	31.24%
FAYETTE	1	12.45%	12.45%	.	.	12.45%	100.0%	0.00%
FREMONT	1	10.68%	10.68%	.	.	10.68%	100.0%	0.00%
HANCOCK	1	104.9%	104.9%	.	.	104.9%	100.0%	0.00%
HARDIN	2	78.29%	78.29%	117.37	0.9189	13.53%	578.7%	82.99%
HARRISON	1	75.71%	75.71%	.	.	75.71%	100.0%	0.00%

**CLASSIFICATION=Industrial Transfer Type=Deed**

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HENRY	1	50.54%	50.54%	.	.	50.54%	100.0%	0.00%
HUMBOLDT	2	53.36%	53.36%	89.828	0.4793	39.73%	134.3%	63.52%
JACKSON	1	59.73%	59.73%	.	.	59.73%	100.0%	0.00%
JASPER	1	134.1%	134.1%	.	.	134.1%	100.0%	0.00%
JONES	1	233.5%	233.5%	.	.	233.5%	100.0%	0.00%
KOSSUTH	1	128.6%	128.6%	.	.	128.6%	100.0%	0.00%
LEE	3	293.9%	254.4%	74.268	2.1828	135.7%	216.5%	56.49%
LINN	1	44.46%	44.46%	.	.	44.46%	100.0%	0.00%
Linn - Cedar Rapids	1	96.98%	96.98%	.	.	96.98%	100.0%	0.00%
LOUISA	1	61.96%	61.96%	.	.	61.96%	100.0%	0.00%
PAGE	2	207.6%	207.6%	84.023	1.7441	217.6%	95.40%	59.41%
POLK	4	113.0%	118.6%	32.091	0.3625	122.4%	92.30%	21.89%
SAC	1	104.1%	104.1%	.	.	104.1%	100.0%	0.00%
SCOTT	1	94.03%	94.03%	.	.	94.03%	100.0%	0.00%
SIOUX	1	281.1%	281.1%	.	.	281.1%	100.0%	0.00%
TAMA	1	187.2%	187.2%	.	.	187.2%	100.0%	0.00%
UNION	1	19.19%	19.19%	.	.	19.19%	100.0%	0.00%
Woodbury - Sioux City	1	122.5%	122.5%	.	.	122.5%	100.0%	0.00%
WORTH	2	51.37%	51.37%	7.9647	0.0409	48.60%	105.7%	5.63%

**CLASSIFICATION=Industrial Transfer Type=Contract**

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CARROLL	1	126.2%	126.2%	.	.	126.2%	100.0%	0.00%
CEDAR	1	147.8%	147.8%	.	.	147.8%	100.0%	0.00%
DECATUR	1	113.9%	113.9%	.	.	113.9%	100.0%	0.00%
LEE	1	101.5%	101.5%	.	.	101.5%	100.0%	0.00%
STORY	1	76.10%	76.10%	.	.	76.10%	100.0%	0.00%

## CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	46	114.3%	104.9%	39.757	0.4544	100.3%	114.0%	28.10%
ADAMS	30	109.5%	97.38%	49.584	0.543	93.22%	117.5%	33.15%
ALLAMAKEE	112	105.0%	96.38%	27.712	0.291	95.03%	110.5%	21.16%
APPANOOSE	81	108.4%	96.93%	37.038	0.4015	94.30%	114.9%	28.56%
AUDUBON	40	106.9%	95.63%	38.603	0.4128	95.21%	112.3%	30.77%
BENTON	242	105.6%	97.81%	37.051	0.3914	97.96%	107.8%	20.98%
BLACK HAWK	1308	107.0%	101.2%	30.074	0.3217	99.75%	107.2%	15.11%
BOONE	206	108.1%	102.8%	36.638	0.3962	103.4%	104.6%	22.77%
BREMER	226	101.6%	96.67%	28.863	0.2932	97.84%	103.8%	15.65%
BUCHANAN	175	107.4%	99.51%	31.248	0.3355	101.1%	106.2%	19.11%
BUENA VISTA	200	106.5%	98.95%	35.992	0.3833	97.40%	109.3%	19.70%
BUTLER	108	112.0%	98.25%	49.53	0.5547	99.21%	112.9%	25.55%
CALHOUN	82	97.12%	87.49%	32.558	0.3162	84.86%	114.4%	24.90%
CARROLL	232	105.4%	96.01%	36.471	0.3842	95.98%	109.8%	23.70%
CASS	119	109.5%	102.0%	34.799	0.3812	100.7%	108.7%	20.15%
CEDAR	150	108.4%	100.6%	38.224	0.4145	100.0%	108.4%	20.34%
CERRO GORDO	202	100.7%	98.85%	27.59	0.2778	94.67%	106.4%	15.34%
Cerro Gordo - Mason City	289	114.8%	104.8%	38.845	0.4461	104.1%	110.3%	22.44%
CHEROKEE	110	93.68%	94.19%	31.963	0.2994	88.48%	105.9%	20.08%
CHICKASAW	102	104.2%	98.86%	26.837	0.2796	98.33%	106.0%	16.35%
CLARKE	48	103.1%	102.0%	27.828	0.2868	95.81%	107.6%	19.66%
CLAY	189	104.6%	97.52%	30.016	0.314	99.07%	105.6%	16.36%
CLAYTON	168	105.2%	99.97%	31.324	0.3297	96.65%	108.9%	21.95%

## CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CLINTON	161	99.03%	95.84%	37.127	0.3677	92.60%	107.0%	18.47%
Clinton - City of Clinton	249	113.4%	101.1%	38.628	0.438	103.3%	109.7%	23.03%
CRAWFORD	139	100.9%	99.48%	19.194	0.1937	97.33%	103.7%	12.72%
DALLAS	778	104.9%	100.8%	24.727	0.2594	101.4%	103.5%	11.91%
DAVIS	56	123.1%	111.7%	44.382	0.5465	110.6%	111.3%	23.72%
DECATUR	58	104.2%	95.48%	48.558	0.506	95.59%	109.0%	35.53%
DELAWARE	133	106.9%	100.6%	26.424	0.2826	102.8%	104.1%	18.89%
DES MOINES	383	109.4%	98.66%	45.173	0.4942	101.0%	108.3%	26.21%
DICKINSON	358	105.9%	100.1%	26.355	0.2791	103.9%	101.9%	16.60%
DUBUQUE	325	98.07%	95.88%	16.22	0.1591	96.67%	101.5%	10.09%
Dubuque - City of Dubuque	607	101.7%	96.38%	30.33	0.3085	97.70%	104.1%	14.77%
EMMET	88	120.6%	103.1%	52.135	0.6289	100.1%	120.5%	35.01%
FAYETTE	164	101.6%	97.55%	29.564	0.3005	93.79%	108.4%	20.46%
FLOYD	137	106.6%	98.53%	33.514	0.3573	96.36%	110.6%	21.98%
FRANKLIN	61	106.0%	101.1%	31.816	0.3372	97.24%	109.0%	15.74%
FREMONT	45	112.6%	104.2%	32.901	0.3704	101.0%	111.4%	24.37%
GREENE	68	121.9%	102.3%	42.033	0.5124	97.42%	125.1%	37.68%
GRUNDY	92	107.9%	99.49%	33.334	0.3598	101.1%	106.8%	19.88%
GUTHRIE	97	112.3%	97.35%	47.128	0.5292	99.37%	113.0%	28.96%
HAMILTON	93	139.3%	113.2%	55.353	0.7709	112.8%	123.5%	40.73%
HANCOCK	110	102.4%	98.64%	22.432	0.2296	96.85%	105.7%	16.87%
HARDIN	122	113.0%	102.1%	39.591	0.4474	99.79%	113.3%	28.71%
HARRISON	117	112.3%	105.5%	35.189	0.3952	101.8%	110.3%	26.13%

## CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HENRY	150	102.9%	98.93%	24.757	0.2548	99.17%	103.8%	16.16%
HOWARD	81	106.7%	99.71%	34.861	0.3721	96.29%	110.8%	23.53%
HUMBOLDT	86	114.2%	106.8%	41.455	0.4734	101.9%	112.1%	23.27%
IDA	59	108.2%	97.53%	46.058	0.4982	95.39%	113.4%	27.38%
IOWA	119	104.9%	102.0%	22.098	0.2319	100.6%	104.3%	15.43%
JACKSON	150	107.8%	97.53%	37.163	0.4006	97.76%	110.3%	22.96%
JASPER	230	121.2%	110.8%	43.232	0.524	109.4%	110.8%	25.35%
JEFFERSON	184	101.7%	94.95%	31.14	0.3167	93.60%	108.7%	20.35%
JOHNSON	867	97.82%	97.05%	16.818	0.1645	96.42%	101.5%	8.46%
Johnson - Iowa City	740	97.78%	97.57%	10.134	0.0991	99.65%	98.13%	7.32%
JONES	135	106.2%	96.19%	32.69	0.3471	96.82%	109.7%	20.51%
KEOKUK	64	117.4%	104.0%	55.659	0.6532	100.6%	116.7%	32.42%
KOSSUTH	163	105.3%	100.6%	29.212	0.3077	94.99%	110.9%	20.97%
LEE	247	106.8%	99.72%	36.42	0.3888	99.21%	107.6%	20.69%
LINN	882	100.2%	98.06%	23.149	0.2321	99.30%	101.0%	11.97%
Linn - Cedar Rapids	1539	110.5%	102.5%	33.396	0.3691	103.5%	106.8%	16.47%
LOUISA	59	106.6%	100.7%	28.802	0.3069	99.25%	107.4%	19.28%
LUCAS	52	126.8%	104.8%	54.525	0.6914	104.2%	121.6%	46.45%
LYON	108	104.7%	96.04%	33.479	0.3505	93.95%	111.4%	23.18%
MADISON	103	104.1%	101.3%	17.529	0.1825	100.9%	103.2%	11.66%
MAHASKA	170	109.6%	101.1%	33.807	0.3705	100.9%	108.6%	21.75%
MARION	268	115.8%	104.3%	42.996	0.4979	104.6%	110.7%	24.65%
MARSHALL	287	110.2%	101.4%	32.636	0.3598	102.4%	107.6%	17.96%

## CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MILLS	130	107.0%	102.1%	33.558	0.3592	103.1%	103.8%	18.61%
MITCHELL	77	97.85%	98.34%	15.8	0.1546	97.08%	100.8%	11.48%
MONONA	63	99.11%	91.40%	28.419	0.2817	92.47%	107.2%	22.06%
MONROE	48	99.39%	98.28%	27.129	0.2696	93.30%	106.5%	18.64%
MONTGOMERY	83	117.1%	102.6%	38.194	0.4472	101.8%	115.0%	28.44%
MUSCATINE	357	113.8%	104.3%	33.996	0.387	9.35%	1218%	17.90%
OBRIEN	124	105.9%	102.5%	24.031	0.2544	101.4%	104.4%	17.77%
OSCEOLA	48	101.6%	92.57%	32.923	0.3344	90.09%	112.7%	22.50%
PAGE	119	112.1%	101.6%	34.927	0.3917	102.5%	109.4%	24.26%
PALO ALTO	78	100.5%	97.67%	30.461	0.3062	92.99%	108.1%	21.49%
PLYMOUTH	183	106.5%	99.58%	26.081	0.2778	99.99%	106.5%	16.47%
POCAHONTAS	76	103.9%	94.15%	60.111	0.6246	86.75%	119.8%	32.06%
POLK	3689	110.3%	102.3%	34.39	0.3793	103.1%	106.9%	16.23%
POTTAWATTAMIE	619	111.4%	103.2%	34.006	0.3789	104.9%	106.2%	18.42%
POWESHIEK	165	101.0%	97.52%	31.6	0.3191	95.17%	106.1%	17.85%
RINGGOLD	49	111.3%	103.3%	32.218	0.3585	99.50%	111.8%	23.34%
SAC	107	106.5%	96.23%	39.293	0.4185	88.55%	120.3%	27.14%
SCOTT	905	100.8%	98.63%	17.36	0.1751	99.97%	100.9%	9.76%
Scott - Davenport	985	107.3%	98.62%	34.785	0.3733	100.4%	106.9%	17.99%
SHELBY	108	109.6%	103.6%	27.045	0.2963	102.9%	106.5%	20.21%
SIOUX	342	98.45%	93.86%	29.987	0.2952	93.09%	105.8%	16.85%
STORY	261	100.5%	98.93%	15.543	0.1562	98.96%	101.6%	10.50%
Story - Ames	473	101.9%	100.0%	14.018	0.1428	101.5%	100.4%	8.54%

**CLASSIFICATION=Residential Transfer Type=Deed**

<b>JURISDICTION</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
TAMA	109	108.1%	101.4%	28.651	0.3096	98.08%	110.2%	21.68%
TAYLOR	59	89.73%	83.98%	39.242	0.3521	79.57%	112.8%	26.81%
UNION	95	118.6%	102.8%	67.712	0.8031	100.8%	117.7%	31.11%
VAN BUREN	51	105.2%	95.28%	31.766	0.3343	96.34%	109.2%	25.06%
WAPELLO	274	111.4%	103.7%	43.598	0.4856	101.7%	109.5%	25.29%
WARREN	378	106.6%	100.7%	24.46	0.2607	103.3%	103.2%	14.08%
WASHINGTON	170	108.3%	99.31%	40.424	0.4378	103.5%	104.6%	18.85%
WAYNE	57	122.1%	106.1%	48.137	0.588	106.3%	114.9%	35.49%
WEBSTER	327	113.9%	101.0%	42.898	0.4888	100.5%	113.4%	26.59%
WINNEBAGO	81	110.0%	103.9%	24.617	0.2707	103.9%	105.8%	19.69%
WINNESHIEK	157	99.15%	94.81%	27.28	0.2705	92.04%	107.7%	18.27%
WOODBURY	152	103.2%	99.87%	28.897	0.2981	98.99%	104.2%	14.92%
Woodbury - Sioux City	741	104.7%	98.17%	28.233	0.2957	98.74%	106.1%	17.21%
WORTH	44	114.5%	110.1%	32.499	0.3722	105.5%	108.6%	20.24%
WRIGHT	117	115.7%	105.1%	38.536	0.4458	96.71%	119.6%	26.75%

## CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	5	96.60%	86.52%	36.501	0.3526	97.03%	99.55%	23.18%
ADAMS	4	127.2%	126.9%	13.822	0.1758	121.7%	104.5%	11.94%
ALLAMAKEE	5	104.4%	107.9%	14.14	0.1476	106.5%	98.03%	10.43%
APPANOOSE	20	102.7%	93.76%	40.406	0.4148	90.71%	113.2%	30.26%
AUDUBON	5	87.51%	87.06%	13.632	0.1193	88.98%	98.35%	10.18%
BENTON	19	121.0%	108.8%	32.452	0.3927	110.9%	109.1%	22.41%
BLACK HAWK	83	129.4%	110.4%	53.162	0.6879	101.0%	128.1%	40.41%
BOONE	14	102.2%	100.6%	21.546	0.2201	100.8%	101.3%	16.55%
BREMER	11	102.4%	110.1%	23.844	0.2441	98.24%	104.2%	15.26%
BUCHANAN	12	111.2%	108.6%	23.754	0.2642	103.5%	107.4%	16.95%
BUENA VISTA	9	111.4%	102.0%	39.336	0.4382	94.73%	117.6%	34.86%
BUTLER	12	95.55%	85.78%	30.822	0.2945	87.52%	109.2%	26.08%
CALHOUN	13	94.98%	79.66%	34.456	0.3273	85.63%	110.9%	28.07%
CARROLL	10	98.35%	93.04%	21.831	0.2147	99.27%	99.08%	15.62%
CASS	19	118.9%	107.6%	30.153	0.3584	108.3%	109.7%	23.82%
CEDAR	9	122.2%	105.7%	26.076	0.3186	113.5%	107.6%	22.50%
CERRO GORDO	7	97.28%	98.09%	17.33	0.1686	94.02%	103.5%	12.48%
Cerro Gordo - Mason City	22	94.56%	92.57%	27.365	0.2588	88.08%	107.3%	19.00%
CHEROKEE	11	103.6%	90.96%	39.094	0.4051	94.51%	109.6%	31.07%
CHICKASAW	4	115.6%	100.1%	32.158	0.3719	105.3%	109.8%	21.10%
CLARKE	8	95.21%	80.97%	50.083	0.4768	92.54%	102.9%	49.09%
CLAY	4	111.4%	101.9%	32.728	0.3646	107.4%	103.7%	25.49%
CLAYTON	16	108.5%	111.5%	26.357	0.2859	101.8%	106.5%	19.54%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CLINTON	6	149.8%	121.3%	41.7	0.6249	125.4%	119.5%	34.64%
Clinton - City of Clinton	28	125.7%	104.9%	48.702	0.6122	112.5%	111.8%	34.16%
CRAWFORD	13	112.7%	100.8%	33.223	0.3744	109.0%	103.3%	23.28%
DALLAS	31	117.0%	102.0%	48.511	0.5675	102.4%	114.3%	27.42%
DAVIS	8	116.2%	102.9%	58.343	0.6781	104.5%	111.2%	35.20%
DECATUR	9	114.8%	109.5%	56.206	0.6451	111.5%	102.9%	36.66%
DELAWARE	9	96.15%	95.56%	9.7949	0.0942	97.58%	98.54%	8.38%
DES MOINES	102	106.9%	99.09%	41.762	0.4464	102.6%	104.2%	24.80%
DICKINSON	16	113.5%	110.8%	16.954	0.1924	131.9%	86.04%	12.50%
DUBUQUE	8	126.2%	92.63%	79.392	1.0016	109.8%	114.9%	46.54%
Dubuque - City of Dubuque	25	96.67%	95.99%	22.694	0.2194	92.09%	105.0%	17.02%
EMMET	11	124.3%	110.1%	38.317	0.4764	110.5%	112.5%	31.70%
FAYETTE	15	105.6%	105.1%	26.739	0.2824	98.41%	107.3%	21.60%
FLOYD	8	98.17%	96.74%	16.022	0.1573	93.23%	105.3%	11.21%
FRANKLIN	8	110.6%	99.81%	49.973	0.5525	98.10%	112.7%	27.61%
FREMONT	6	91.80%	103.2%	25.172	0.2311	92.98%	98.74%	15.21%
GREENE	16	131.4%	125.1%	30.345	0.3989	132.1%	99.54%	21.72%
GRUNDY	6	112.1%	108.3%	22.385	0.251	111.4%	100.7%	17.47%
GUTHRIE	16	124.6%	112.9%	40.553	0.5052	105.0%	118.7%	31.63%
HAMILTON	10	106.8%	112.0%	20.912	0.2233	101.1%	105.6%	14.35%
HANCOCK	6	98.05%	82.39%	55.667	0.5458	88.54%	110.7%	36.70%
HARDIN	23	121.5%	104.4%	40.73	0.495	109.7%	110.8%	31.19%
HARRISON	12	129.3%	111.6%	42.615	0.551	112.1%	115.3%	33.56%

## CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HENRY	15	106.4%	102.0%	28.339	0.3015	101.6%	104.7%	20.03%
HOWARD	12	108.3%	95.27%	33.993	0.368	96.64%	112.0%	28.03%
HUMBOLDT	17	115.8%	102.2%	45.322	0.5247	108.6%	106.6%	33.38%
IDA	8	98.81%	99.44%	29.374	0.2902	100.0%	98.76%	19.68%
IOWA	7	117.5%	91.91%	60.694	0.7134	95.69%	122.8%	37.62%
JACKSON	9	100.2%	99.72%	43.465	0.4356	92.34%	108.5%	32.07%
JASPER	55	127.6%	110.8%	49.678	0.6341	107.5%	118.7%	38.40%
JEFFERSON	6	116.1%	111.9%	25.358	0.2944	112.4%	103.2%	16.87%
JOHNSON	6	96.30%	96.72%	6.9107	0.0665	94.57%	101.8%	4.71%
Johnson - Iowa City	9	95.64%	95.37%	8.5033	0.0813	95.49%	100.2%	6.18%
JONES	11	116.4%	105.4%	27.754	0.3231	108.8%	107.1%	24.24%
KEOKUK	11	111.5%	97.26%	37.019	0.4128	108.9%	102.4%	31.77%
KOSSUTH	17	181.0%	119.3%	121.99	2.2086	133.5%	135.6%	72.69%
LEE	38	104.1%	101.2%	43.017	0.4478	95.52%	109.0%	24.55%
LINN	36	94.67%	97.11%	20.036	0.1897	77.53%	122.1%	11.51%
Linn - Cedar Rapids	86	116.8%	101.9%	69.375	0.81	106.1%	110.1%	25.52%
LOUISA	11	109.5%	103.8%	43.466	0.476	95.16%	115.1%	31.43%
LUCAS	10	116.6%	110.4%	30.803	0.3591	110.9%	105.1%	22.30%
LYON	12	96.11%	98.74%	29.829	0.2867	95.85%	100.3%	23.56%
MADISON	14	102.2%	100.8%	20.95	0.214	102.9%	99.24%	15.39%
MAHASKA	21	118.5%	105.2%	37.619	0.4458	105.4%	112.4%	32.53%
MARION	24	114.9%	101.7%	50.496	0.5801	0.42%	27161%	35.28%
MARSHALL	64	103.7%	100.5%	27.951	0.2898	101.2%	102.5%	18.32%

**CLASSIFICATION=Residential Transfer Type=Contract**

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MILLS	4	111.5%	119.4%	20.347	0.227	120.6%	92.51%	13.43%
MITCHELL	9	98.85%	102.3%	12.291	0.1215	95.72%	103.3%	9.67%
MONONA	6	113.4%	100.5%	28.425	0.3223	111.5%	101.6%	24.68%
MONROE	10	91.31%	85.33%	35.384	0.3231	85.96%	106.2%	27.09%
MONTGOMERY	21	112.3%	97.27%	56.326	0.6323	99.80%	112.5%	33.65%
MUSCATINE	34	107.1%	98.97%	36.267	0.3884	102.5%	104.4%	22.36%
OBRIEN	13	110.6%	100.2%	24.247	0.2682	95.46%	115.9%	21.82%
OSCEOLA	4	104.7%	107.5%	11.689	0.1223	103.8%	100.8%	8.99%
PAGE	17	118.7%	108.3%	33.551	0.3981	105.8%	112.2%	23.03%
PALO ALTO	18	100.5%	92.50%	44.961	0.4516	87.63%	114.6%	34.15%
PLYMOUTH	7	106.5%	96.83%	24.562	0.2616	99.45%	107.1%	17.35%
POCAHONTAS	10	90.18%	88.08%	22.868	0.2062	86.54%	104.2%	18.90%
POLK	404	115.2%	101.0%	45.707	0.5267	100.8%	114.4%	29.41%
POTTAWATTAMIE	68	143.9%	116.0%	117.99	1.6976	110.3%	130.5%	46.66%
POWESHIEK	15	113.1%	115.5%	30.689	0.347	103.1%	109.7%	19.31%
RINGGOLD	4	103.4%	102.9%	22.805	0.2357	103.0%	100.3%	19.14%
SAC	19	90.21%	87.20%	26.846	0.2422	89.35%	101.0%	21.61%
SCOTT	17	114.1%	109.8%	26.046	0.2972	104.9%	108.8%	17.93%
Scott - Davenport	85	113.4%	102.7%	40.248	0.4565	102.0%	111.2%	27.56%
SHELBY	8	112.8%	94.34%	57.095	0.644	93.19%	121.1%	32.85%
SIoux	18	105.9%	105.1%	18.375	0.1945	105.0%	100.8%	15.28%
STORY	18	107.3%	100.2%	30.39	0.3261	102.1%	105.1%	19.61%
Story - Ames	4	106.4%	102.8%	8.7279	0.0929	109.6%	97.08%	5.78%

**CLASSIFICATION=Residential Transfer Type=Contract**

<b>JURISDICTION</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
TAMA	22	124.9%	107.1%	30.356	0.3792	116.4%	107.3%	26.48%
TAYLOR	14	78.02%	71.31%	34.755	0.2712	70.46%	110.7%	30.83%
UNION	16	101.9%	105.0%	53.004	0.5403	80.92%	126.0%	37.23%
VAN BUREN	9	89.75%	84.15%	28.773	0.2582	84.51%	106.2%	22.42%
WAPELLO	114	114.2%	101.6%	86.576	0.9887	107.5%	106.2%	39.84%
WARREN	23	116.6%	103.9%	50.25	0.5862	103.9%	112.3%	21.07%
WASHINGTON	9	85.94%	87.34%	28.344	0.2436	79.16%	108.6%	20.67%
WAYNE	9	138.6%	117.4%	53.623	0.7433	103.1%	134.4%	43.26%
WEBSTER	62	121.5%	104.0%	39.959	0.4857	111.5%	109.0%	29.90%
WINNEBAGO	11	132.6%	106.0%	53.628	0.711	99.65%	133.0%	41.84%
WINNESHIEK	10	106.5%	95.04%	31.336	0.3338	103.3%	103.1%	24.20%
WOODBURY	12	121.6%	123.6%	19.064	0.2318	111.1%	109.5%	14.76%
Woodbury - Sioux City	102	105.7%	96.39%	32.613	0.3446	99.57%	106.1%	27.06%
WORTH	6	138.1%	134.2%	27.187	0.3755	130.2%	106.1%	21.54%
WRIGHT	16	117.6%	106.5%	38.449	0.4521	105.9%	111.0%	28.96%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	3	95.14%	104.7%	46.213	0.4397	54.71%	173.9%	27.48%
ADAMS	1	71.72%	71.72%	.	.	71.72%	100.0%	0.00%
ALLAMAKEE	8	94.92%	93.39%	44.925	0.4264	82.59%	114.9%	32.06%
APPANOOSE	10	111.0%	91.29%	70.152	0.7788	96.84%	114.6%	44.65%
AUDUBON	8	94.88%	90.43%	16.36	0.1552	93.51%	101.5%	11.62%
BENTON	18	101.0%	100.6%	29.136	0.2943	99.02%	102.0%	22.63%
BLACK HAWK	70	109.7%	99.89%	42.66	0.4681	100.1%	109.7%	30.98%
BOONE	7	142.2%	133.2%	51.859	0.7376	134.5%	105.7%	42.88%
BREMER	14	110.3%	103.5%	40.464	0.4464	109.3%	100.9%	31.92%
BUCHANAN	12	121.7%	115.7%	55.309	0.6729	121.4%	100.2%	39.77%
BUENA VISTA	22	104.8%	91.37%	39.489	0.4139	111.2%	94.30%	27.90%
BUTLER	11	112.7%	80.83%	51.211	0.5772	96.50%	116.8%	53.00%
CALHOUN	5	147.2%	177.5%	51.136	0.7526	135.1%	108.9%	31.43%
CARROLL	22	91.30%	88.38%	44.51	0.4064	81.16%	112.5%	35.33%
CASS	10	114.9%	118.6%	32.304	0.3713	95.37%	120.5%	26.35%
CEDAR	12	117.9%	104.1%	68.966	0.8129	99.45%	118.5%	35.74%
CERRO GORDO	10	94.99%	97.71%	16.348	0.1553	94.17%	100.9%	12.38%
Cerro Gordo - Mason City	32	116.0%	107.7%	35.737	0.4147	111.6%	103.9%	23.01%
CHEROKEE	15	144.1%	99.79%	81.176	1.1699	147.1%	97.96%	52.46%
CHICKASAW	10	96.86%	97.85%	30.607	0.2965	83.62%	115.8%	23.65%
CLARKE	6	99.69%	103.2%	21.401	0.2133	98.30%	101.4%	16.03%
CLAY	10	98.42%	83.66%	71.536	0.7041	80.50%	122.3%	47.07%
CLAYTON	16	139.9%	105.5%	89.302	1.2498	141.2%	99.12%	55.23%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CLINTON	15	137.1%	95.33%	101.78	1.3958	98.61%	139.1%	60.54%
Clinton - City of Clinton	17	121.7%	114.0%	47.633	0.5796	69.11%	176.1%	38.29%
CRAWFORD	9	78.79%	80.81%	44.819	0.3531	84.32%	93.44%	33.21%
DALLAS	28	117.9%	96.77%	57.748	0.6807	89.37%	131.9%	44.41%
DAVIS	5	151.8%	105.9%	66.106	1.0034	116.8%	130.0%	56.66%
DECATUR	3	131.8%	156.5%	36.088	0.4756	88.24%	149.4%	18.09%
DELAWARE	9	96.61%	97.73%	43.826	0.4234	75.47%	128.0%	35.51%
DES MOINES	28	104.0%	85.01%	63.04	0.6553	80.11%	129.8%	48.98%
DICKINSON	22	103.7%	98.12%	31.918	0.3309	102.6%	101.1%	23.21%
DUBUQUE	6	77.25%	80.74%	18.294	0.1413	81.37%	94.94%	14.31%
Dubuque - City of Dubuque	39	91.35%	89.11%	21.387	0.1954	80.69%	113.2%	16.58%
EMMET	8	114.8%	86.76%	62.387	0.716	71.79%	159.9%	56.57%
FAYETTE	7	97.75%	98.96%	13.207	0.1291	95.01%	102.9%	9.55%
FLOYD	9	88.58%	86.03%	24.507	0.2171	96.92%	91.40%	18.27%
FRANKLIN	7	115.8%	91.71%	81.114	0.9396	85.95%	134.8%	51.83%
FREMONT	8	141.2%	105.7%	69.268	0.9779	128.2%	110.1%	63.43%
GREENE	2	64.43%	64.43%	68.258	0.4398	81.48%	79.08%	48.27%
GRUNDY	9	92.55%	90.37%	28.265	0.2616	80.31%	115.2%	20.04%
GUTHRIE	6	101.6%	86.35%	49.12	0.4991	95.65%	106.2%	46.71%
HAMILTON	6	85.25%	73.36%	38.146	0.3252	86.95%	98.04%	29.82%
HANCOCK	12	100.8%	97.10%	34.264	0.3455	88.96%	113.4%	23.51%
HARDIN	19	132.2%	101.0%	102.5	1.3546	93.68%	141.1%	63.45%
HARRISON	9	118.1%	115.7%	38.965	0.4602	115.7%	102.0%	31.87%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HENRY	13	108.5%	98.20%	39.947	0.4333	110.6%	98.06%	35.08%
HOWARD	5	141.6%	149.2%	40.593	0.5747	113.0%	125.3%	29.89%
HUMBOLDT	2	101.3%	101.3%	18.559	0.1881	88.48%	114.5%	13.12%
IDA	7	191.7%	113.3%	136.45	2.6163	118.1%	162.3%	110.4%
IOWA	13	109.5%	85.63%	65.866	0.721	159.7%	68.53%	52.42%
JACKSON	14	122.1%	128.1%	51.397	0.6276	128.0%	95.42%	40.52%
JASPER	16	121.0%	106.0%	37.822	0.4578	82.59%	146.5%	35.79%
JEFFERSON	9	100.5%	94.00%	20.322	0.2041	104.2%	96.41%	15.46%
JOHNSON	27	96.57%	98.51%	16.362	0.158	105.3%	91.68%	11.96%
Johnson - Iowa City	18	104.3%	90.83%	54.906	0.5724	90.06%	115.8%	27.99%
JONES	9	95.94%	92.18%	28.968	0.2779	95.70%	100.3%	22.44%
KEOKUK	5	96.64%	86.46%	28.599	0.2764	87.54%	110.4%	16.60%
KOSSUTH	14	104.7%	91.92%	38.337	0.4013	95.36%	109.8%	36.25%
LEE	22	116.1%	97.55%	58.763	0.682	100.4%	115.7%	40.70%
LINN	30	104.4%	99.75%	37.415	0.3905	95.19%	109.7%	27.26%
Linn - Cedar Rapids	54	101.2%	95.45%	39.285	0.3976	71.55%	141.5%	28.12%
LOUISA	2	162.0%	162.0%	35.569	0.5762	141.0%	114.9%	25.15%
LUCAS	5	79.01%	70.02%	42.096	0.3326	66.19%	119.4%	32.52%
LYON	10	155.2%	118.7%	54.19	0.8409	133.2%	116.5%	47.49%
MADISON	9	89.25%	97.54%	23.343	0.2083	88.65%	100.7%	16.08%
MAHASKA	10	119.0%	112.3%	35.12	0.4179	107.3%	110.9%	27.05%
MARION	12	88.38%	95.43%	26.745	0.2364	96.04%	92.02%	19.19%
MARSHALL	22	116.9%	105.9%	40.62	0.4748	101.8%	114.8%	30.89%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MILLS	9	141.2%	77.90%	103.45	1.4604	121.4%	116.3%	90.34%
MITCHELL	5	85.09%	88.47%	35.878	0.3053	89.81%	94.74%	27.15%
MONONA	11	137.8%	116.3%	51.434	0.7089	80.85%	170.5%	42.49%
MONROE	4	72.29%	74.22%	18.823	0.1361	69.45%	104.1%	14.53%
MONTGOMERY	5	160.6%	150.2%	78.906	1.2675	88.07%	182.4%	53.83%
MUSCATINE	26	104.4%	98.20%	37.6	0.3926	76.01%	137.4%	28.93%
OBRIEN	18	141.0%	94.80%	131.18	1.8491	112.8%	125.0%	62.67%
OSCEOLA	6	87.91%	90.40%	19.553	0.1719	86.98%	101.1%	15.80%
PAGE	10	110.7%	101.8%	27.45	0.304	116.4%	95.10%	22.85%
PALO ALTO	3	75.25%	68.99%	17.953	0.1351	69.89%	107.7%	11.96%
PLYMOUTH	24	119.8%	101.8%	37.084	0.4443	106.7%	112.3%	32.15%
POCAHONTAS	8	81.40%	81.63%	27.087	0.2205	75.73%	107.5%	20.05%
POLK	116	114.2%	101.2%	50.997	0.5823	98.05%	116.4%	32.19%
POTTAWATTAMIE	24	87.22%	89.46%	19.416	0.1693	99.74%	87.45%	15.51%
POWESHIEK	14	125.8%	102.3%	67.968	0.8551	115.9%	108.5%	48.28%
RINGGOLD	2	88.42%	88.42%	13.944	0.1233	85.56%	103.3%	9.86%
SAC	10	118.1%	98.53%	56.655	0.6693	85.60%	138.0%	44.52%
SCOTT	27	96.54%	96.54%	27.107	0.2617	83.25%	116.0%	19.00%
Scott - Davenport	67	131.7%	99.98%	72.958	0.961	78.86%	167.0%	48.53%
SHELBY	10	87.24%	87.68%	26.904	0.2347	89.22%	97.78%	21.71%
SIOUX	24	88.85%	84.43%	38.006	0.3377	88.38%	100.5%	27.08%
STORY	17	110.9%	98.37%	69.179	0.7673	134.3%	82.56%	28.49%
Story - Ames	15	127.5%	101.3%	54.804	0.6985	102.0%	124.9%	43.13%

**CLASSIFICATION=Commercial Transfer Type=Deed**

<b>JURISDICTION</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
TAMA	7	92.60%	84.52%	25.327	0.2345	94.06%	98.45%	19.40%
TAYLOR	5	99.55%	92.36%	52.6	0.5236	91.34%	109.0%	34.96%
UNION	7	80.74%	100.0%	34.28	0.2768	94.33%	85.59%	21.73%
VAN BUREN	3	82.69%	74.86%	20.099	0.1662	82.27%	100.5%	13.51%
WAPELLO	20	104.5%	100.8%	51.341	0.5367	49.58%	210.8%	38.56%
WARREN	18	99.42%	104.4%	36.305	0.3609	100.9%	98.54%	24.32%
WASHINGTON	15	121.3%	100.7%	41.125	0.4987	113.3%	107.0%	32.57%
WAYNE	3	90.93%	97.43%	39.47	0.3589	105.1%	86.55%	24.25%
WEBSTER	25	105.0%	100.0%	41.197	0.4325	81.13%	129.4%	31.39%
WINNEBAGO	3	83.90%	94.47%	33.324	0.2796	83.94%	99.96%	18.65%
WINNESHIEK	12	103.1%	96.07%	19.929	0.2054	98.87%	104.2%	12.64%
WOODBURY	8	119.5%	105.7%	51.388	0.614	127.0%	94.12%	41.83%
Woodbury - Sioux City	36	114.5%	104.5%	64.648	0.7402	78.85%	145.2%	43.63%
WORTH	6	81.77%	79.54%	23.837	0.1949	82.28%	99.38%	15.90%
WRIGHT	5	108.1%	100.6%	44.76	0.4839	82.60%	130.9%	37.73%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	1	98.61%	98.61%	.	.	98.61%	100.0%	0.00%
ALLAMAKEE	2	78.13%	78.13%	10.692	0.0835	82.07%	95.20%	7.56%
APPANOOSE	3	97.39%	89.51%	60.707	0.5912	93.68%	104.0%	43.74%
AUDUBON	1	71.96%	71.96%	.	.	71.96%	100.0%	0.00%
BENTON	5	57.32%	74.59%	61.453	0.3522	37.55%	152.6%	35.56%
BLACK HAWK	11	85.27%	95.78%	34.642	0.2954	96.60%	88.27%	21.45%
BOONE	5	144.5%	124.3%	33.642	0.4862	138.7%	104.2%	28.40%
BREMER	8	90.52%	86.08%	42.733	0.3868	96.35%	93.95%	33.77%
BUCHANAN	2	66.71%	66.71%	30.102	0.2008	68.99%	96.68%	21.29%
BUENA VISTA	2	220.3%	220.3%	40.577	0.8939	243.7%	90.41%	28.69%
BUTLER	1	31.04%	31.04%	.	.	31.04%	100.0%	0.00%
CARROLL	4	73.58%	74.54%	17.388	0.1279	80.05%	91.92%	14.70%
CASS	5	117.3%	112.0%	53.943	0.6328	60.43%	194.1%	40.21%
CEDAR	4	93.12%	97.10%	24.703	0.23	94.26%	98.78%	17.69%
Cerro Gordo - Mason City	5	117.4%	112.1%	26.966	0.3165	111.2%	105.6%	20.67%
CHEROKEE	3	72.63%	79.59%	32.609	0.2368	65.13%	111.5%	19.18%
CHICKASAW	4	79.91%	81.27%	21.78	0.174	77.67%	102.9%	17.97%
CLARKE	1	97.80%	97.80%	.	.	97.80%	100.0%	0.00%
CLAY	1	123.0%	123.0%	.	.	123.0%	100.0%	0.00%
CLAYTON	3	69.67%	71.04%	31.631	0.2204	76.47%	91.11%	20.65%
CLINTON	2	93.43%	93.43%	34.62	0.3235	107.5%	86.91%	24.48%
Clinton - City of Clinton	6	113.4%	105.1%	20.232	0.2294	109.7%	103.3%	13.81%
DALLAS	8	83.60%	83.79%	49.837	0.4166	63.49%	131.7%	34.49%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
DAVIS	1	60.36%	60.36%	.	.	60.36%	100.0%	0.00%
DECATUR	1	403.3%	403.3%	.	.	403.3%	100.0%	0.00%
DELAWARE	5	78.09%	77.80%	21.028	0.1642	72.93%	107.1%	16.16%
DES MOINES	4	101.8%	60.75%	97.499	0.9926	75.43%	135.0%	96.67%
DICKINSON	3	106.8%	99.33%	30.986	0.3311	96.33%	110.9%	21.79%
DUBUQUE	5	93.08%	98.28%	19.332	0.1799	95.56%	97.41%	12.99%
Dubuque - City of Dubuque	6	114.9%	82.20%	108.55	1.2468	52.68%	218.0%	88.90%
EMMET	1	66.38%	66.38%	.	.	66.38%	100.0%	0.00%
FAYETTE	2	43.75%	43.75%	5.4318	0.0238	42.42%	103.1%	3.84%
FLOYD	2	108.7%	108.7%	31.896	0.3468	114.5%	94.96%	22.55%
FRANKLIN	4	115.1%	126.4%	36.951	0.4251	88.53%	130.0%	25.56%
FREMONT	1	51.42%	51.42%	.	.	51.42%	100.0%	0.00%
GREENE	1	94.48%	94.48%	.	.	94.48%	100.0%	0.00%
GRUNDY	2	57.70%	57.70%	86.902	0.5015	52.11%	110.7%	61.45%
GUTHRIE	3	69.74%	70.64%	53.305	0.3718	78.94%	88.34%	35.08%
HAMILTON	1	65.13%	65.13%	.	.	65.13%	100.0%	0.00%
HARDIN	2	60.58%	60.58%	28.884	0.175	68.63%	88.27%	20.42%
HARRISON	7	96.91%	93.26%	57.517	0.5574	82.68%	117.2%	42.76%
HENRY	1	100.4%	100.4%	.	.	100.4%	100.0%	0.00%
HOWARD	1	99.54%	99.54%	.	.	99.54%	100.0%	0.00%
HUMBOLDT	1	88.54%	88.54%	.	.	88.54%	100.0%	0.00%
IDA	1	75.14%	75.14%	.	.	75.14%	100.0%	0.00%
IOWA	1	86.48%	86.48%	.	.	86.48%	100.0%	0.00%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
JACKSON	6	85.62%	70.79%	40.82	0.3495	74.33%	115.2%	36.50%
JASPER	11	82.93%	75.84%	66.235	0.5493	0.15%	56523%	51.74%
JEFFERSON	5	112.3%	95.05%	45.373	0.5093	110.1%	102.0%	40.21%
JOHNSON	3	71.19%	71.21%	25.812	0.1837	73.91%	96.32%	17.20%
Johnson - Iowa City	1	102.2%	102.2%	.	.	102.2%	100.0%	0.00%
JONES	2	93.35%	93.35%	12.064	0.1126	97.67%	95.58%	8.53%
KEOKUK	3	78.98%	94.09%	34.882	0.2755	79.22%	99.70%	17.18%
KOSSUTH	6	114.2%	91.60%	62.779	0.7169	101.4%	112.6%	40.29%
LEE	1	92.87%	92.87%	.	.	92.87%	100.0%	0.00%
LINN	7	107.6%	111.2%	19.39	0.2086	107.4%	100.2%	13.65%
Linn - Cedar Rapids	11	102.1%	98.09%	30.98	0.3164	118.9%	85.92%	21.52%
LOUISA	2	222.5%	222.5%	14.663	0.3262	228.2%	97.47%	10.37%
LUCAS	3	73.92%	70.93%	24.564	0.1816	73.68%	100.3%	16.89%
LYON	4	65.17%	64.14%	40.049	0.261	60.48%	107.7%	27.29%
MADISON	2	125.4%	125.4%	24.124	0.3025	127.3%	98.47%	17.06%
MAHASKA	2	112.3%	112.3%	42.029	0.4719	126.3%	88.88%	29.72%
MARION	8	80.71%	81.49%	29.219	0.2358	104.6%	77.19%	18.69%
MARSHALL	11	85.84%	84.61%	68.34	0.5866	67.84%	126.5%	43.40%
MILLS	1	170.6%	170.6%	.	.	170.6%	100.0%	0.00%
MITCHELL	3	110.2%	99.55%	38.285	0.4219	114.7%	96.05%	27.57%
MONONA	1	212.9%	212.9%	.	.	212.9%	100.0%	0.00%
MONROE	1	78.79%	78.79%	.	.	78.79%	100.0%	0.00%
MONTGOMERY	1	159.5%	159.5%	.	.	159.5%	100.0%	0.00%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MUSCATINE	2	109.5%	109.5%	1.7952	0.0197	110.4%	99.25%	1.27%
OBRIEN	2	94.15%	94.15%	7.6457	0.072	93.29%	100.9%	5.41%
OSCEOLA	1	95.60%	95.60%	.	.	95.60%	100.0%	0.00%
PAGE	2	126.6%	126.6%	18.769	0.2376	125.3%	101.0%	13.27%
PALO ALTO	1	118.5%	118.5%	.	.	118.5%	100.0%	0.00%
PLYMOUTH	5	120.6%	141.0%	63.392	0.7642	123.8%	97.36%	34.15%
POLK	33	103.4%	102.5%	41.136	0.4253	98.48%	105.0%	26.45%
POTTAWATTAMIE	8	117.6%	108.6%	47.398	0.5576	91.76%	128.2%	37.97%
POWESHIEK	2	77.24%	77.24%	26.38	0.2038	74.66%	103.5%	18.65%
SCOTT	2	63.84%	63.84%	52.546	0.3354	69.48%	91.87%	37.16%
Scott - Davenport	11	110.6%	101.4%	40.1	0.4437	103.1%	107.3%	25.65%
SIOUX	3	89.36%	96.04%	23.649	0.2113	92.83%	96.26%	14.11%
STORY	8	79.45%	93.26%	41.245	0.3277	49.45%	160.7%	24.44%
Story - Ames	3	91.81%	100.0%	26.858	0.2466	92.17%	99.61%	15.74%
TAMA	3	114.9%	131.7%	52.873	0.6077	85.67%	134.2%	29.87%
UNION	3	74.61%	82.09%	29.934	0.2234	73.07%	102.1%	17.36%
VAN BUREN	1	63.84%	63.84%	.	.	63.84%	100.0%	0.00%
WAPELLO	10	87.90%	78.03%	53.919	0.474	88.76%	99.04%	45.02%
WARREN	4	105.2%	106.0%	11.107	0.1169	102.3%	102.9%	8.54%
WASHINGTON	3	71.82%	72.49%	18.874	0.1356	79.35%	90.51%	12.45%
WEBSTER	4	119.7%	115.7%	42.25	0.5057	104.8%	114.2%	34.54%
WINNEBAGO	2	66.05%	66.05%	23.638	0.1561	65.70%	100.5%	16.71%
WINNESHIEK	3	78.27%	75.30%	7.1881	0.0563	77.45%	101.1%	4.43%

**CLASSIFICATION=Commercial Transfer Type=Contract**

<b>JURISDICTION</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
WOODBURY	7	77.29%	66.98%	47.945	0.3706	68.99%	112.0%	36.96%
Woodbury - Sioux City	17	84.84%	89.47%	42.9	0.364	80.67%	105.2%	29.72%
WORTH	1	70.67%	70.67%	.	.	70.67%	100.0%	0.00%
WRIGHT	5	86.24%	91.91%	53.178	0.4586	70.48%	122.4%	31.21%