

IOWA  **Department of REVENUE**

**SUMMARY OF
REAL ESTATE ASSESSMENT
2012**

**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 2012 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, 2012, by city and county assessors.

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

INTRODUCTION

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

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

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

STATISTICAL MEASURES

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

MEAN RATIO: Obtained by dividing the total of individual ratios for a class of realty by the number of ratios.

MEDIAN RATIO: The ratio located midway between the highest ratio and the lowest ratio when individual ratios for a class of realty are ranked in ascending or descending order. The median ratio is most frequently used to determine the level of assessment for a given class of real estate.

WEIGHTED MEAN: The ratio produced by dividing the total assessed value of all sales in a group by the total consideration of those sales.

COEFFICIENT OF DISPERSION (COD): A measure of assessment uniformity based upon the degree to which individual ratios vary from the median ratio. The higher the coefficient of dispersion, the greater is the degree of inequality in assessments within a given class of property. In general, a coefficient of dispersion in excess of 20.00 indicates the existence of an inequitable assessment pattern for that particular class of real estate, provided a sufficient number of sales exist.

STANDARD DEVIATION: The Standard Deviation is a statistic that describes how close the samples are to the Mean. The larger the Standard Deviation, the wider the distribution of the sample

COEFFICIENT OF VARIATION (COV): The Coefficient of Variation is a percentage expression of the Standard Deviation arrived at by dividing the Standard Deviation by the Mean Ratio and multiplying by 100. This is a good statistic for the comparison of appraisal levels between groups.

PRICE-RELATED DIFFERENTIAL (PRD): The Price-Related Differential is arrived at by dividing the Mean Ratio by the Weighted Mean. This statistic measures the regressivity or progressivity of the same property group. If the PRD is greater than 1.00 it suggests that high-value parcels are under-appraised. Obversely, a PRD less than 1.00 suggests that high-value parcels are relatively over-valued.

ASSESSMENT/SALES RATIO STUDY PROCEDURES

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

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

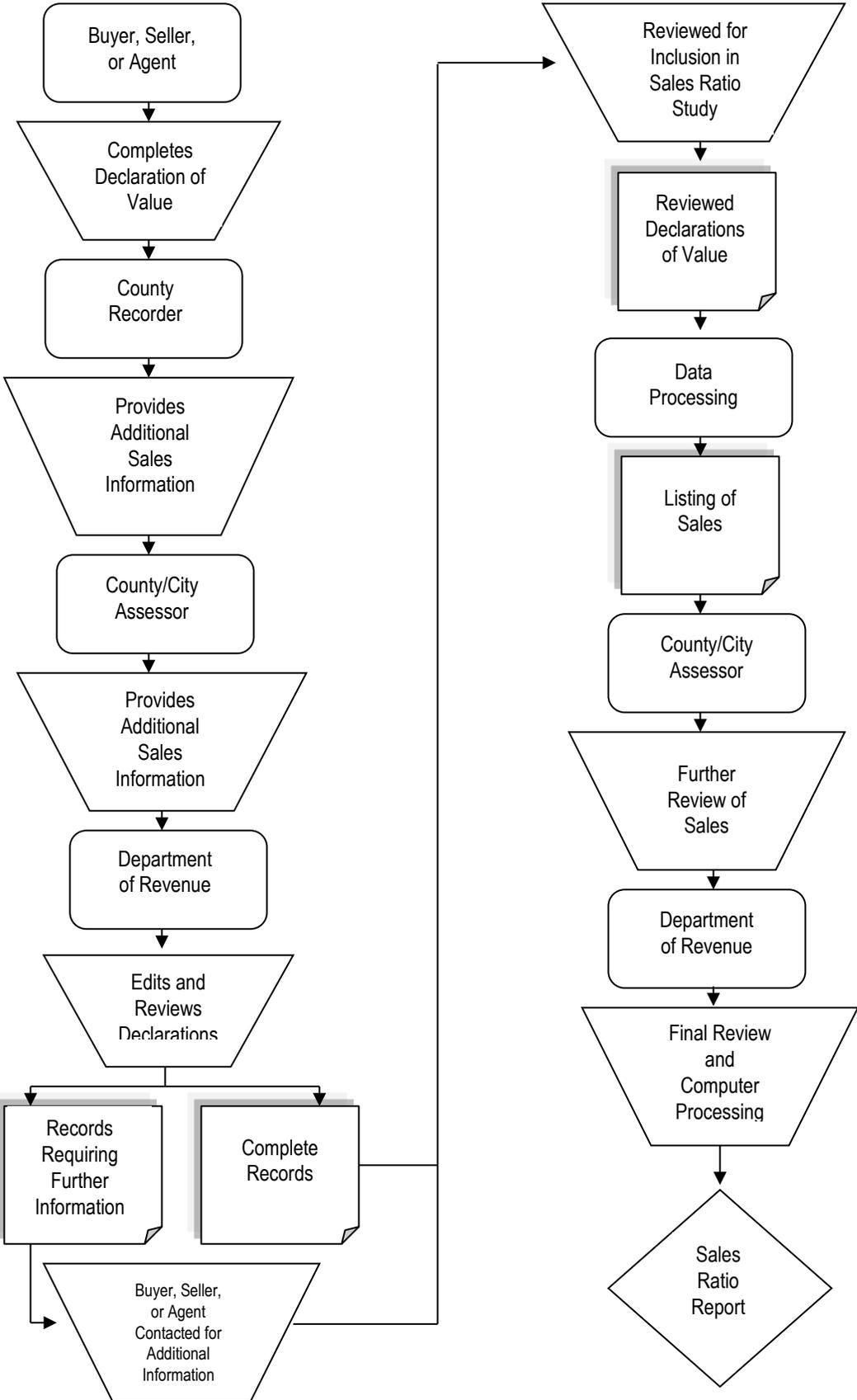
Declarations of value are then forwarded to the appropriate city or county assessor for completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an "arms-length"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

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

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

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

ASSESSMENT/SALES RATIO PROCESSING SYSTEM



CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	36	862.3%	28.12%	575.65	49.639	32.04%	2691%	2992%
ADAMS	35	29.31%	21.90%	69.783	0.2046	23.33%	125.6%	47.60%
ALLAMAKEE	46	35.73%	22.98%	120.22	0.4296	35.20%	101.5%	85.47%
APPANOOSE	74	32.79%	24.36%	78.342	0.2569	25.62%	128.0%	63.22%
AUDUBON	33	36.86%	21.26%	84.32	0.3108	18.30%	201.4%	97.47%
BENTON	30	39.65%	23.95%	77.065	0.3055	25.40%	156.1%	81.55%
BLACK HAWK	52	37.23%	24.06%	77.27	0.2877	24.79%	150.2%	87.71%
BOONE	60	31.70%	20.49%	93.026	0.2949	23.08%	137.4%	69.83%
BREMER	38	22.94%	18.60%	75.715	0.1737	18.24%	125.7%	40.16%
BUCHANAN	71	27.90%	17.89%	97.619	0.2724	20.97%	133.0%	83.63%
BUENA VISTA	44	18.15%	16.71%	45.178	0.082	16.72%	108.6%	23.52%
BUTLER	32	33.79%	23.07%	94.166	0.3182	24.92%	135.6%	84.28%
CALHOUN	43	24.25%	19.67%	64.374	0.1561	19.65%	123.4%	42.47%
CARROLL	71	23.74%	16.71%	87.249	0.2071	18.69%	127.0%	62.49%
CASS	42	30.71%	24.74%	62.912	0.1932	21.54%	142.5%	50.40%
CEDAR	40	27.48%	18.84%	88.195	0.2424	21.47%	128.0%	63.10%
CERRO GORDO	85	41.21%	22.31%	153.54	0.6327	25.27%	163.1%	108.9%
Cerro Gordo - Mason City	8	37.64%	16.55%	102.78	0.3869	24.69%	152.4%	179.5%
CHEROKEE	34	31.07%	23.27%	61.446	0.1909	23.01%	135.0%	54.51%
CHICKASAW	55	27.86%	20.05%	83.282	0.232	21.21%	131.4%	72.43%
CLARKE	70	30.41%	21.85%	100.19	0.3047	24.04%	126.5%	66.69%
CLAY	27	44.78%	20.43%	86.297	0.3864	30.80%	145.4%	141.4%
CLAYTON	50	30.36%	23.12%	78.206	0.2374	32.56%	93.24%	70.07%

CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CLINTON	32	39.03%	23.38%	100.53	0.3924	25.20%	154.9%	94.79%
Clinton - City of Clinton	3	33.14%	24.08%	66.396	0.22	32.99%	100.4%	56.91%
CRAWFORD	27	28.99%	21.28%	89.204	0.2586	20.48%	141.5%	59.59%
DALLAS	65	26.38%	20.01%	87.481	0.2307	20.45%	129.0%	62.01%
DAVIS	97	31.24%	21.54%	125.09	0.3907	24.85%	125.7%	75.25%
DECATUR	115	24.46%	20.78%	71.275	0.1743	20.20%	121.1%	50.62%
DELAWARE	44	42.22%	25.57%	84.276	0.3558	23.46%	179.9%	99.17%
DES MOINES	34	56.03%	22.35%	202.59	1.1352	35.65%	157.2%	185.0%
DICKINSON	15	20.14%	19.84%	21.894	0.0441	19.26%	104.5%	14.26%
DUBUQUE	54	29.98%	26.06%	61.27	0.1837	29.02%	103.3%	51.03%
Dubuque - City of Dubuque	2	31.91%	31.91%	130.06	0.4151	27.16%	117.5%	91.97%
EMMET	20	24.87%	19.52%	66.293	0.1649	19.75%	125.9%	44.43%
FAYETTE	46	27.73%	21.02%	81.087	0.2249	20.17%	137.5%	51.75%
FLOYD	26	31.50%	22.17%	71.74	0.226	22.39%	140.7%	61.31%
FRANKLIN	24	24.47%	18.97%	58.854	0.144	20.10%	121.8%	42.25%
FREMONT	34	28.36%	23.88%	40.275	0.1142	24.09%	117.7%	32.54%
GREENE	52	359.3%	20.09%	663.01	23.824	21.28%	1688%	1699%
GRUNDY	44	49.53%	24.81%	109.98	0.5447	22.41%	221.0%	136.1%
GUTHRIE	63	44.73%	21.86%	129.71	0.5801	24.40%	183.3%	133.2%
HAMILTON	18	37.72%	25.66%	90.044	0.3397	27.63%	136.5%	77.55%
HANCOCK	52	26.77%	19.77%	72.386	0.1938	20.34%	131.6%	51.15%
HARDIN	49	45.15%	21.23%	167.97	0.7584	21.95%	205.7%	142.4%
HARRISON	70	34.47%	22.91%	102.81	0.3544	25.52%	135.1%	80.11%

CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HENRY	24	28.20%	19.79%	73.59	0.2075	23.04%	122.4%	57.45%
HOWARD	29	46.15%	19.21%	153.66	0.7091	31.82%	145.0%	167.9%
HUMBOLDT	23	21.72%	17.19%	107.77	0.2341	18.04%	120.4%	42.73%
IDA	20	25.83%	16.75%	87.176	0.2252	17.01%	151.9%	65.05%
IOWA	28	23.96%	21.01%	64.818	0.1553	19.20%	124.8%	49.63%
JACKSON	37	38.64%	27.74%	62.91	0.2431	32.05%	120.5%	63.50%
JASPER	91	33.42%	25.43%	70.383	0.2352	23.80%	140.4%	58.78%
JEFFERSON	44	44.69%	35.78%	76.149	0.3403	44.73%	99.91%	67.14%
JOHNSON	63	19.56%	15.25%	88.91	0.1739	17.41%	112.4%	63.16%
JONES	54	32.45%	25.10%	57.698	0.1872	24.57%	132.1%	47.61%
KEOKUK	48	30.60%	22.11%	76.693	0.2347	23.35%	131.1%	60.60%
KOSSUTH	66	27.63%	19.10%	96.103	0.2655	20.76%	133.1%	67.75%
LEE	52	34.19%	26.75%	61.637	0.2107	31.19%	109.6%	53.23%
LINN	50	37.78%	27.20%	72.218	0.2728	41.99%	89.97%	72.88%
Linn - Cedar Rapids	2	9.45%	9.45%	73.385	0.0693	7.61%	124.2%	51.89%
LOUISA	23	28.86%	22.55%	66.744	0.1926	27.60%	104.6%	44.61%
LUCAS	60	32.05%	21.41%	75.628	0.2424	27.73%	115.6%	72.58%
LYON	74	30.05%	16.17%	114.26	0.3434	18.33%	163.9%	108.4%
MADISON	78	38.88%	22.87%	80.909	0.3146	31.20%	124.6%	100.1%
MAHASKA	27	34.40%	29.37%	42.569	0.1465	31.35%	109.8%	38.55%
MARION	58	40.19%	31.57%	70.441	0.2831	34.28%	117.2%	61.90%
MARSHALL	46	40.38%	22.62%	105.07	0.4243	24.99%	161.6%	100.8%
MILLS	27	30.18%	23.32%	75.411	0.2276	25.26%	119.5%	52.91%

CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MITCHELL	31	36.38%	22.04%	83.725	0.3046	23.03%	158.0%	93.58%
MONONA	31	25.44%	23.48%	51.97	0.1322	21.56%	118.0%	33.44%
MONROE	40	30.25%	19.50%	82.664	0.25	25.23%	119.9%	80.38%
MONTGOMERY	36	41.54%	24.21%	94.554	0.3928	25.68%	161.7%	94.99%
MUSCATINE	38	47.15%	26.70%	202.13	0.9531	30.49%	154.6%	108.5%
OBRIEN	69	26.11%	16.47%	82.877	0.2164	19.95%	130.9%	77.26%
OSCEOLA	40	26.90%	17.13%	87.314	0.2349	19.62%	137.1%	70.28%
PAGE	35	44.88%	27.38%	74.801	0.3357	29.72%	151.0%	92.46%
PALO ALTO	81	32.99%	19.10%	210.13	0.6933	21.95%	150.3%	93.51%
PLYMOUTH	72	33.34%	20.20%	84.802	0.2827	20.34%	163.9%	90.64%
POCAHONTAS	82	32.06%	21.03%	103.12	0.3306	22.10%	145.1%	72.03%
POLK	42	49.25%	21.56%	88.432	0.4355	30.56%	161.2%	165.1%
POTTAWATTAMIE	65	35.14%	20.81%	167.91	0.59	22.96%	153.0%	95.02%
POWESHIEK	37	38.65%	25.76%	75.704	0.2926	24.73%	156.3%	76.81%
RINGGOLD	64	23.76%	19.92%	66.779	0.1587	19.82%	119.9%	45.21%
SAC	57	26.77%	17.80%	115.19	0.3084	17.63%	151.8%	75.01%
SCOTT	43	23.68%	18.31%	77.413	0.1833	18.84%	125.7%	49.44%
Scott - Davenport	13	18.04%	8.86%	132.26	0.2387	15.41%	117.1%	173.7%
SHELBY	29	22.43%	21.04%	37.983	0.0852	20.15%	111.3%	22.54%
SIOUX	103	23.84%	12.16%	106.9	0.2549	14.14%	168.6%	115.0%
STORY	71	24.12%	18.16%	82.084	0.198	14.72%	163.9%	57.49%
TAMA	35	29.87%	22.06%	78.821	0.2355	21.84%	136.8%	57.58%
TAYLOR	73	32.17%	25.17%	76.287	0.2454	27.63%	116.4%	45.29%

CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
UNION	35	72.42%	26.65%	262.65	1.9022	32.36%	223.8%	195.6%
VAN BUREN	45	33.73%	23.25%	100.92	0.3404	25.25%	133.6%	74.08%
WAPELLO	41	49.51%	34.14%	74.036	0.3666	39.43%	125.6%	83.51%
WARREN	86	269.5%	20.81%	828.05	22.313	29.12%	925.2%	1231%
WASHINGTON	37	35.86%	19.72%	93.707	0.3361	34.26%	104.7%	118.8%
WAYNE	111	24.27%	20.67%	59.345	0.1441	19.15%	126.8%	40.35%
WEBSTER	72	28.21%	17.93%	120.07	0.3388	18.61%	151.6%	70.53%
WINNEBAGO	43	31.62%	23.96%	61.933	0.1958	24.43%	129.4%	48.60%
WINNESHIEK	46	34.65%	27.93%	65.837	0.2281	29.79%	116.3%	56.42%
WOODBURY	29	42.54%	21.02%	112.11	0.4769	22.75%	187.0%	112.6%
Woodbury - Sioux City	2	48.48%	48.48%	94.848	0.4599	18.56%	261.2%	67.07%
WORTH	32	71.80%	25.87%	158.01	1.1345	27.49%	261.2%	201.3%
WRIGHT	42	39.91%	19.68%	133.78	0.5339	35.80%	111.5%	119.5%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	3	37.57%	38.49%	10.921	0.041	36.67%	102.4%	6.97%
ADAMS	1	29.97%	29.97%	.	.	29.97%	100.0%	0.00%
ALLAMAKEE	6	29.65%	22.29%	72.561	0.2152	21.78%	136.1%	52.95%
APPANOOSE	10	25.72%	19.86%	82.404	0.212	22.42%	114.7%	63.49%
AUDUBON	3	18.73%	19.83%	14.988	0.0281	18.62%	100.6%	8.88%
BENTON	7	17.91%	0.56%	194.07	0.3476	36.32%	49.32%	3192%
BLACK HAWK	8	47.98%	24.81%	96.553	0.4633	54.56%	87.94%	111.7%
BOONE	3	24.21%	26.66%	23.987	0.0581	25.72%	94.14%	13.53%
BREMER	2	17.00%	17.00%	13.698	0.0233	16.63%	102.2%	9.69%
BUCHANAN	13	28.97%	18.92%	63.391	0.1836	27.30%	106.1%	73.70%
BUENA VISTA	3	17.90%	12.91%	54.824	0.0981	15.45%	115.8%	45.49%
BUTLER	3	17.77%	14.91%	28.037	0.0498	17.69%	100.5%	19.33%
CALHOUN	1	20.54%	20.54%	.	.	20.54%	100.0%	0.00%
CARROLL	6	30.62%	19.33%	102.03	0.3124	18.97%	161.4%	81.72%
CASS	2	42.94%	42.94%	77.103	0.3311	36.73%	116.9%	54.52%
CEDAR	2	51.04%	51.04%	93.688	0.4782	63.27%	80.67%	66.25%
CERRO GORDO	7	36.96%	33.11%	66.969	0.2475	25.03%	147.6%	49.44%
CHEROKEE	2	30.51%	30.51%	62.492	0.1907	25.56%	119.4%	44.19%
CHICKASAW	3	56.92%	41.05%	80.735	0.4595	33.30%	170.9%	71.22%
CLARKE	2	26.47%	26.47%	17.049	0.0451	23.37%	113.3%	12.06%
CLAYTON	3	61.18%	63.40%	15.205	0.093	56.64%	108.0%	9.57%
CLINTON	1	60.20%	60.20%	.	.	60.20%	100.0%	0.00%
Clinton - City of Clinton	1	85.86%	85.86%	.	.	85.86%	100.0%	0.00%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CRAWFORD	1	29.86%	29.86%	.	.	29.86%	100.0%	0.00%
DALLAS	4	52.54%	27.31%	115.84	0.6086	27.36%	192.0%	135.1%
DAVIS	19	28.58%	19.22%	86.314	0.2467	32.39%	88.25%	79.63%
DECATUR	6	35.29%	24.79%	77.154	0.2723	21.84%	161.5%	72.45%
DELAWARE	5	26.51%	23.75%	34.841	0.0924	27.97%	94.79%	30.37%
DES MOINES	5	27.90%	31.60%	51.037	0.1424	28.93%	96.45%	32.88%
DICKINSON	2	30.57%	30.57%	2.9153	0.0089	30.56%	100.0%	2.06%
DUBUQUE	15	51.98%	38.45%	92.848	0.4826	44.62%	116.5%	78.57%
FAYETTE	8	25.11%	20.90%	42.955	0.1078	26.14%	96.03%	39.84%
FLOYD	2	67.80%	67.80%	77.6	0.5261	34.81%	194.8%	54.87%
FRANKLIN	5	18.57%	16.41%	65.23	0.1211	17.88%	103.8%	43.56%
GREENE	3	38.66%	29.88%	50.413	0.1949	30.61%	126.3%	40.04%
GRUNDY	4	32.98%	22.77%	83.349	0.2749	17.78%	185.5%	82.21%
GUTHRIE	5	36.06%	22.87%	72.752	0.2623	20.13%	179.1%	85.50%
HAMILTON	1	42.77%	42.77%	.	.	42.77%	100.0%	0.00%
HANCOCK	3	39.54%	25.00%	84.407	0.3337	21.86%	180.9%	82.41%
HARDIN	4	43.20%	32.46%	64.071	0.2768	30.89%	139.9%	56.33%
HARRISON	5	22.87%	22.88%	9.7077	0.0222	22.57%	101.4%	6.74%
HENRY	2	23.87%	23.87%	27.534	0.0657	20.93%	114.0%	19.47%
HOWARD	2	29.74%	29.74%	55.96	0.1664	26.12%	113.9%	39.57%
HUMBOLDT	3	9.02%	2.73%	125.43	0.1132	20.88%	43.21%	242.4%
IDA	5	23.37%	14.29%	83.517	0.1952	14.86%	157.3%	67.78%
IOWA	3	20.44%	22.35%	56.941	0.1164	23.31%	87.68%	34.37%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
JACKSON	5	33.28%	32.04%	30.601	0.1018	34.97%	95.17%	24.67%
JASPER	13	41.83%	24.74%	85.162	0.3562	21.86%	191.3%	98.30%
JEFFERSON	1	57.55%	57.55%	.	.	57.55%	100.0%	0.00%
JOHNSON	8	17.65%	18.74%	64.217	0.1133	10.57%	167.0%	48.68%
JONES	3	40.25%	43.74%	56.56	0.2277	39.62%	101.6%	34.39%
KEOKUK	1	18.23%	18.23%	.	.	18.23%	100.0%	0.00%
KOSSUTH	4	50.80%	48.03%	52.194	0.2651	30.59%	166.0%	38.47%
LEE	3	62.16%	60.38%	84.455	0.525	60.77%	102.3%	57.94%
LINN	8	55.74%	41.67%	89.326	0.4979	48.85%	114.1%	88.82%
Linn - Cedar Rapids	1	111.2%	111.2%	.	.	111.2%	100.0%	0.00%
LOUISA	1	31.41%	31.41%	.	.	31.41%	100.0%	0.00%
LUCAS	2	33.72%	33.72%	74.357	0.2507	23.67%	142.4%	52.58%
LYON	6	22.34%	16.39%	76.035	0.1699	18.85%	118.5%	72.62%
MADISON	3	36.65%	32.80%	39.455	0.1446	43.13%	84.98%	28.60%
MAHASKA	3	33.24%	37.22%	30.35	0.1009	30.74%	108.1%	16.98%
MARION	7	62.25%	36.11%	103.44	0.6439	41.17%	151.2%	84.16%
MARSHALL	3	30.02%	16.78%	85.489	0.2566	30.80%	97.47%	91.21%
MILLS	1	24.76%	24.76%	.	.	24.76%	100.0%	0.00%
MITCHELL	1	18.05%	18.05%	.	.	18.05%	100.0%	0.00%
MONROE	5	25.77%	25.69%	44.691	0.1152	27.08%	95.17%	32.41%
MONTGOMERY	5	169.5%	52.76%	165.61	2.8069	113.4%	149.4%	247.9%
MUSCATINE	2	17.57%	17.57%	0	0	17.57%	100.0%	0.00%
OBRIEN	4	40.67%	31.30%	67.756	0.2756	29.17%	139.4%	52.22%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
OSCEOLA	4	22.21%	20.80%	32.897	0.0731	21.15%	105.0%	26.58%
PALO ALTO	4	28.52%	17.46%	102.82	0.2933	23.35%	122.2%	103.2%
PLYMOUTH	7	37.94%	34.74%	57.437	0.2179	31.38%	120.9%	34.13%
POCAHONTAS	3	40.94%	22.94%	88.054	0.3605	20.26%	202.0%	94.45%
POTTAWATTAMIE	6	37.29%	25.93%	85.761	0.3198	24.64%	151.4%	68.30%
RINGGOLD	7	27.40%	20.21%	60.148	0.1648	19.88%	137.9%	54.68%
SAC	3	63.17%	50.35%	53.46	0.3377	41.95%	150.6%	42.23%
SCOTT	3	21.09%	21.32%	41.714	0.088	25.35%	83.20%	27.51%
SHELBY	3	19.05%	19.80%	23.494	0.0447	18.42%	103.4%	14.91%
SIOUX	3	44.32%	44.54%	3.3141	0.0147	44.02%	100.7%	2.18%
STORY	3	17.15%	17.15%	3.8597	0.0066	17.42%	98.43%	2.57%
TAMA	6	37.88%	25.23%	76.74	0.2907	25.63%	147.8%	68.35%
TAYLOR	5	32.02%	29.62%	59.728	0.1913	30.02%	106.7%	40.61%
UNION	1	17.00%	17.00%	.	.	17.00%	100.0%	0.00%
VAN BUREN	3	30.15%	27.21%	62.967	0.1898	32.10%	93.93%	46.10%
WAPELLO	8	42.40%	39.52%	38.985	0.1653	40.41%	104.9%	27.77%
WARREN	6	20.91%	15.40%	64.85	0.1356	22.00%	95.02%	55.79%
WASHINGTON	4	12.22%	10.81%	37.113	0.0454	14.41%	84.80%	24.37%
WAYNE	6	54.06%	33.02%	107.87	0.5832	31.16%	173.5%	86.85%
WEBSTER	4	18.12%	18.16%	7.266	0.0132	17.85%	101.5%	5.96%
WINNESHIEK	9	25.61%	23.20%	36.982	0.0947	22.01%	116.4%	33.52%
WOODBURY	2	89.94%	89.94%	112.03	1.0077	29.61%	303.7%	79.22%
Woodbury - Sioux City	1	14.16%	14.16%	.	.	14.16%	100.0%	0.00%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WORTH	4	25.56%	25.02%	9.3456	0.0239	25.52%	100.2%	7.15%
WRIGHT	2	26.10%	26.10%	39.448	0.1029	24.64%	105.9%	27.89%

CLASSIFICATION=Industrial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ALLAMAKEE	1	154.1%	154.1%	.	.	154.1%	100.0%	0.00%
BLACK HAWK	6	82.02%	74.87%	34.607	0.2838	67.01%	122.4%	31.87%
BOONE	1	64.72%	64.72%	.	.	64.72%	100.0%	0.00%
BUENA VISTA	2	68.20%	68.20%	105.29	0.7181	21.98%	310.3%	74.45%
CALHOUN	1	77.85%	77.85%	.	.	77.85%	100.0%	0.00%
Cerro Gordo - Mason City	2	89.88%	89.88%	46.818	0.4208	84.63%	106.2%	33.11%
CLARKE	1	191.0%	191.0%	.	.	191.0%	100.0%	0.00%
CLAY	1	116.8%	116.8%	.	.	116.8%	100.0%	0.00%
Clinton - City of Clinton	1	82.24%	82.24%	.	.	82.24%	100.0%	0.00%
DELAWARE	1	47.35%	47.35%	.	.	47.35%	100.0%	0.00%
Dubuque - City of Dubuque	1	98.22%	98.22%	.	.	98.22%	100.0%	0.00%
FAYETTE	1	101.5%	101.5%	.	.	101.5%	100.0%	0.00%
FRANKLIN	1	88.27%	88.27%	.	.	88.27%	100.0%	0.00%
GREENE	1	96.55%	96.55%	.	.	96.55%	100.0%	0.00%
HARDIN	1	63.09%	63.09%	.	.	63.09%	100.0%	0.00%
JACKSON	1	85.29%	85.29%	.	.	85.29%	100.0%	0.00%
JEFFERSON	1	94.00%	94.00%	.	.	94.00%	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
JONES	2	105.5%	105.5%	21.91	0.2311	102.9%	102.5%	15.49%
Linn - Cedar Rapids	1	97.31%	97.31%	.	.	97.31%	100.0%	0.00%
MARSHALL	1	89.64%	89.64%	.	.	89.64%	100.0%	0.00%
MUSCATINE	4	100.7%	100.1%	36.958	0.3723	88.00%	114.5%	26.67%
OBRIEN	1	252.7%	252.7%	.	.	252.7%	100.0%	0.00%
OSCEOLA	2	147.4%	147.4%	97.477	1.4367	57.41%	256.7%	68.93%
PAGE	1	136.7%	136.7%	.	.	136.7%	100.0%	0.00%
PALO ALTO	1	314.2%	314.2%	.	.	314.2%	100.0%	0.00%
POLK	6	177.1%	157.2%	46.22	0.8187	167.8%	105.5%	37.11%
POTTAWATTAMIE	1	90.91%	90.91%	.	.	90.91%	100.0%	0.00%
SCOTT	6	133.2%	87.33%	87.789	1.1692	96.57%	137.9%	69.91%
Scott - Davenport	3	92.03%	86.66%	18.158	0.1671	87.75%	104.9%	12.35%
SIOUX	2	145.1%	145.1%	0.8277	0.012	144.4%	100.5%	0.59%
STORY	1	84.88%	84.88%	.	.	84.88%	100.0%	0.00%
Story - Ames	1	89.77%	89.77%	.	.	89.77%	100.0%	0.00%
WAPELLO	1	29.76%	29.76%	.	.	29.76%	100.0%	0.00%
WEBSTER	2	158.9%	158.9%	118.18	1.878	217.5%	73.05%	83.57%
WINNEBAGO	1	81.35%	81.35%	.	.	81.35%	100.0%	0.00%
WRIGHT	2	161.9%	161.9%	34.793	0.5634	165.3%	97.93%	24.60%

CLASSIFICATION=Industrial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
BLACK HAWK	1	120.4%	120.4%	.	.	120.4%	100.0%	0.00%
CLAYTON	1	44.67%	44.67%	.	.	44.67%	100.0%	0.00%
DICKINSON	1	140.7%	140.7%	.	.	140.7%	100.0%	0.00%
HARRISON	1	92.83%	92.83%	.	.	92.83%	100.0%	0.00%
LUCAS	1	83.50%	83.50%	.	.	83.50%	100.0%	0.00%
POLK	1	95.00%	95.00%	.	.	95.00%	100.0%	0.00%
SCOTT	1	89.10%	89.10%	.	.	89.10%	100.0%	0.00%
Story - Ames	1	99.98%	99.98%	.	.	99.98%	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	57	97.47%	95.71%	30.159	0.2939	90.82%	107.3%	22.76%
ADAMS	41	122.0%	99.85%	50.584	0.617	97.87%	124.6%	45.23%
ALLAMAKEE	116	102.7%	95.26%	44.571	0.4576	91.92%	111.7%	25.35%
APPANOOSE	85	101.8%	94.50%	46.563	0.4738	92.76%	109.7%	22.55%
AUDUBON	52	110.0%	101.1%	41.774	0.4596	96.63%	113.9%	26.99%
BENTON	251	108.9%	99.33%	43.865	0.4779	100.0%	108.9%	20.74%
BLACK HAWK	1502	104.7%	99.99%	26.562	0.2782	100.4%	104.3%	15.08%
BOONE	228	108.6%	103.8%	37.267	0.4048	100.7%	107.8%	22.22%
BREMER	306	100.9%	97.57%	23.304	0.2352	98.05%	102.9%	14.18%
BUCHANAN	201	107.0%	99.41%	33.417	0.3576	100.9%	106.1%	20.66%
BUENA VISTA	198	99.45%	96.95%	25.131	0.2499	95.41%	104.2%	16.29%
BUTLER	140	104.4%	96.24%	33.219	0.3467	95.45%	109.3%	21.26%
CALHOUN	110	104.2%	92.36%	38.977	0.406	87.37%	119.2%	29.62%
CARROLL	249	97.66%	90.72%	36.276	0.3543	90.00%	108.5%	22.72%
CASS	142	103.6%	98.78%	28.046	0.2905	98.36%	105.3%	14.81%
CEDAR	176	110.8%	99.76%	57.365	0.6356	98.53%	112.5%	23.58%
CERRO GORDO	222	98.75%	97.29%	21.776	0.215	94.84%	104.1%	13.20%
Cerro Gordo - Mason City	323	109.8%	104.0%	27.33	0.3001	102.4%	107.2%	17.90%
CHEROKEE	91	94.34%	95.31%	29.144	0.2749	89.76%	105.1%	16.19%
CHICKASAW	135	99.57%	98.31%	23.414	0.2331	94.87%	105.0%	14.35%
CLARKE	61	123.6%	108.8%	44.461	0.5494	103.5%	119.4%	31.45%
CLAY	189	97.33%	95.29%	20.812	0.2026	94.48%	103.0%	14.04%
CLAYTON	160	102.0%	99.00%	34.355	0.3504	91.01%	112.1%	23.46%

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	207	97.55%	94.52%	23.444	0.2287	93.38%	104.5%	15.67%
Clinton - City of Clinton	279	117.2%	103.4%	37.115	0.435	104.2%	112.5%	25.89%
CRAWFORD	129	104.6%	99.29%	25.184	0.2633	99.32%	105.3%	15.93%
DALLAS	1039	103.0%	100.2%	22.918	0.2359	100.5%	102.4%	10.63%
DAVIS	58	103.7%	99.44%	22.089	0.2291	97.70%	106.2%	17.44%
DECATUR	53	114.5%	102.0%	53.855	0.6165	91.33%	125.3%	41.52%
DELAWARE	177	105.9%	97.07%	33.172	0.3513	98.01%	108.0%	22.03%
DES MOINES	427	104.9%	96.96%	36.511	0.3832	96.38%	108.9%	23.72%
DICKINSON	467	101.9%	97.89%	25.734	0.2623	100.2%	101.7%	15.67%
DUBUQUE	388	98.09%	94.66%	26.566	0.2606	94.82%	103.5%	12.59%
Dubuque - City of Dubuque	720	99.47%	95.23%	31.883	0.3171	95.00%	104.7%	15.48%
EMMET	104	107.6%	98.31%	35.877	0.386	92.61%	116.2%	26.15%
FAYETTE	172	103.5%	93.50%	38.801	0.4014	90.94%	113.8%	25.20%
FLOYD	145	101.2%	96.42%	26.146	0.2645	97.16%	104.1%	18.13%
FRANKLIN	72	110.9%	105.4%	21.555	0.2391	104.8%	105.8%	16.34%
FREMONT	42	105.2%	96.53%	29.621	0.3117	92.58%	113.7%	22.19%
GREENE	68	111.4%	104.1%	37.146	0.4138	101.3%	110.0%	25.44%
GRUNDY	127	105.2%	95.37%	42.503	0.4473	95.33%	110.4%	21.48%
GUTHRIE	121	105.8%	100.7%	30.841	0.3262	96.11%	110.1%	21.78%
HAMILTON	147	108.0%	97.36%	39.581	0.4274	96.58%	111.8%	26.49%
HANCOCK	111	106.1%	101.8%	28.896	0.3066	100.6%	105.4%	20.13%
HARDIN	182	114.1%	99.52%	45.589	0.5202	97.80%	116.7%	33.11%
HARRISON	123	122.2%	106.8%	45.576	0.5571	107.8%	113.4%	31.96%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HENRY	165	102.8%	97.36%	28.299	0.291	96.21%	106.9%	18.31%
HOWARD	94	102.2%	95.88%	30.634	0.3131	93.95%	108.8%	20.61%
HUMBOLDT	92	108.3%	102.1%	29.649	0.3211	100.2%	108.1%	20.91%
IDA	76	107.7%	97.17%	54.064	0.5824	94.21%	114.3%	30.10%
IOWA	150	106.0%	97.01%	31.065	0.3293	99.14%	106.9%	19.84%
JACKSON	156	105.0%	98.17%	25.426	0.267	99.53%	105.5%	16.90%
JASPER	285	120.6%	107.1%	46.201	0.5574	106.6%	113.2%	25.14%
JEFFERSON	173	105.9%	94.83%	75.842	0.8031	94.13%	112.5%	27.92%
JOHNSON	1039	96.28%	95.87%	11.113	0.107	95.14%	101.2%	7.14%
Johnson - Iowa City	826	97.07%	96.55%	12.714	0.1234	95.64%	101.5%	8.02%
JONES	194	101.2%	94.40%	28.595	0.2893	94.98%	106.5%	17.85%
KEOKUK	80	109.3%	97.98%	43.486	0.4754	96.01%	113.9%	29.16%
KOSSUTH	153	99.15%	94.83%	31.198	0.3093	92.34%	107.4%	20.82%
LEE	290	105.8%	100.8%	28.777	0.3045	99.39%	106.5%	21.24%
LINN	1019	99.10%	98.08%	16.29	0.1614	98.99%	100.1%	10.76%
Linn - Cedar Rapids	1709	106.2%	101.8%	30.118	0.32	102.7%	103.5%	13.21%
LOUISA	77	112.3%	99.78%	38.492	0.4324	101.4%	110.8%	24.64%
LUCAS	57	112.0%	106.5%	38.194	0.4276	105.8%	105.8%	25.60%
LYON	114	107.8%	95.47%	39.43	0.4249	95.51%	112.8%	27.46%
MADISON	125	118.8%	102.1%	50.786	0.6034	104.0%	114.2%	25.57%
MAHASKA	197	107.7%	100.3%	31.675	0.3411	99.01%	108.8%	19.10%
MARION	366	107.4%	100.4%	32.906	0.3533	101.0%	106.3%	19.49%
MARSHALL	342	113.3%	104.3%	32.942	0.3731	104.3%	108.6%	21.09%

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	157	110.8%	103.1%	32.206	0.3567	102.8%	107.7%	18.47%
MITCHELL	114	99.93%	96.14%	23.809	0.2379	92.83%	107.6%	18.21%
MONONA	63	103.7%	95.94%	41.586	0.4312	83.20%	124.6%	27.27%
MONROE	62	101.6%	93.71%	43.923	0.4463	92.56%	109.8%	25.33%
MONTGOMERY	99	116.6%	102.1%	46.021	0.5365	98.89%	117.9%	30.44%
MUSCATINE	442	111.1%	103.4%	33.399	0.3711	104.9%	105.9%	17.19%
OBRIEN	180	99.16%	96.99%	27.433	0.272	92.57%	107.1%	18.39%
OSCEOLA	58	102.8%	92.71%	30.898	0.3175	90.30%	113.8%	26.20%
PAGE	134	108.5%	104.0%	28.95	0.3142	102.0%	106.4%	19.73%
PALO ALTO	95	101.5%	92.74%	37.41	0.3798	92.30%	110.0%	27.02%
PLYMOUTH	247	104.0%	97.54%	38.452	0.3998	96.68%	107.5%	17.59%
POCAHONTAS	67	98.48%	94.75%	42.452	0.4181	89.13%	110.5%	24.71%
POLK	4923	110.1%	101.4%	33.815	0.3724	102.7%	107.2%	16.58%
POTTAWATTAMIE	754	112.4%	102.6%	37.092	0.4169	102.3%	109.8%	20.72%
POWESHIEK	188	109.3%	96.16%	58.672	0.641	94.33%	115.8%	26.17%
RINGGOLD	58	103.6%	96.41%	25.605	0.2653	93.65%	110.7%	18.97%
SAC	111	99.56%	91.84%	42.93	0.4274	82.57%	120.6%	26.71%
SCOTT	970	100.1%	97.11%	19.323	0.1935	98.06%	102.1%	10.81%
Scott - Davenport	1096	104.3%	97.56%	29.342	0.3061	97.66%	106.8%	16.15%
SHELBY	98	104.9%	99.53%	27.334	0.2866	98.13%	106.9%	19.39%
SIOUX	434	94.66%	92.03%	30.734	0.2909	91.00%	104.0%	16.13%
STORY	353	100.9%	98.55%	22.887	0.231	97.87%	103.1%	10.73%
Story - Ames	527	102.1%	99.23%	16.383	0.1672	101.1%	101.0%	8.91%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
TAMA	127	102.2%	96.33%	36.616	0.3742	93.45%	109.3%	22.64%
TAYLOR	76	94.26%	81.97%	40.39	0.3807	84.60%	111.4%	33.45%
UNION	109	110.7%	103.9%	36.363	0.4024	102.6%	107.8%	24.84%
VAN BUREN	54	122.3%	106.3%	56.614	0.6926	102.2%	119.7%	33.07%
WAPELLO	307	113.5%	104.3%	46.055	0.5228	103.4%	109.8%	25.97%
WARREN	435	108.6%	101.8%	34.762	0.3775	103.0%	105.4%	15.57%
WASHINGTON	182	102.6%	98.23%	26.472	0.2715	98.01%	104.6%	16.44%
WAYNE	64	101.0%	95.11%	33.929	0.3428	96.04%	105.2%	23.42%
WEBSTER	415	113.8%	101.5%	40.858	0.4649	99.32%	114.6%	25.15%
WINNEBAGO	106	110.3%	101.3%	37.229	0.4107	98.04%	112.5%	23.80%
WINNESHIEK	179	94.26%	91.06%	41.928	0.3952	90.77%	103.8%	16.85%
WOODBURY	147	102.6%	96.64%	27.812	0.2853	96.22%	106.6%	17.10%
Woodbury - Sioux City	820	106.9%	96.35%	36.786	0.3933	97.10%	110.1%	21.61%
WORTH	51	121.8%	109.5%	38.623	0.4705	108.4%	112.4%	26.39%
WRIGHT	122	119.2%	105.8%	49.258	0.5872	99.01%	120.4%	31.86%

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	85.76%	80.23%	25.961	0.2226	81.86%	104.8%	19.56%
ADAMS	2	148.9%	148.9%	43.009	0.6403	134.0%	111.1%	30.41%
ALLAMAKEE	10	101.3%	96.36%	26.546	0.2688	96.74%	104.7%	17.10%
APPANOOSE	23	115.0%	98.73%	40.547	0.4665	100.2%	114.8%	33.75%
AUDUBON	4	98.90%	97.77%	19.755	0.1954	98.27%	100.6%	13.50%
BENTON	17	112.2%	98.95%	36.847	0.4135	102.2%	109.8%	25.68%
BLACK HAWK	49	105.8%	99.31%	24.269	0.2567	104.9%	100.8%	16.55%
BOONE	14	105.8%	103.0%	27.18	0.2875	99.98%	105.8%	20.34%
BREMER	8	112.5%	103.1%	23.729	0.2668	108.1%	104.0%	20.08%
BUCHANAN	12	96.98%	93.55%	29.134	0.2825	101.0%	96.05%	20.32%
BUENA VISTA	11	104.3%	83.34%	42.477	0.443	91.15%	114.4%	31.01%
BUTLER	8	86.09%	78.27%	27.627	0.2378	82.74%	104.0%	21.42%
CALHOUN	6	118.9%	99.63%	39.903	0.4745	102.7%	115.8%	30.70%
CARROLL	10	91.56%	84.71%	37.015	0.3389	86.86%	105.4%	29.72%
CASS	11	122.5%	99.81%	68.382	0.8378	90.57%	135.3%	37.44%
CEDAR	11	115.6%	97.53%	59.408	0.6865	101.0%	114.4%	41.83%
CERRO GORDO	9	97.59%	100.8%	9.3641	0.0914	102.6%	95.16%	7.43%
Cerro Gordo - Mason City	22	119.7%	108.4%	51.77	0.6197	103.0%	116.3%	29.54%
CHEROKEE	7	67.70%	70.07%	42.721	0.2892	60.64%	111.6%	34.10%
CHICKASAW	6	87.61%	85.17%	26.466	0.2319	74.25%	118.0%	20.72%
CLARKE	9	125.0%	109.6%	51.006	0.6378	106.3%	117.7%	27.88%
CLAY	7	93.45%	99.25%	20.476	0.1913	95.56%	97.80%	11.04%
CLAYTON	7	125.4%	127.5%	26.15	0.3279	134.6%	93.18%	20.03%

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	117.3%	93.27%	52.561	0.6167	83.61%	140.3%	37.85%
Clinton - City of Clinton	18	121.9%	98.79%	47.597	0.58	114.5%	106.5%	36.74%
CRAWFORD	11	93.56%	101.9%	26.587	0.2487	90.15%	103.8%	18.83%
DALLAS	40	105.3%	97.88%	38.78	0.4084	98.72%	106.7%	25.10%
DAVIS	12	102.8%	94.99%	25.457	0.2616	97.47%	105.4%	23.00%
DECATUR	8	96.10%	92.51%	23.491	0.2258	96.67%	99.41%	19.58%
DELAWARE	6	123.7%	109.2%	24.902	0.308	114.8%	107.8%	19.63%
DES MOINES	97	109.6%	96.25%	92.447	1.0134	94.38%	116.1%	36.95%
DICKINSON	10	91.48%	92.24%	28.976	0.2651	93.71%	97.63%	19.43%
DUBUQUE	9	94.43%	91.79%	13.598	0.1284	92.21%	102.4%	9.72%
Dubuque - City of Dubuque	26	105.4%	99.58%	44.738	0.4717	96.13%	109.7%	23.29%
EMMET	10	107.2%	99.00%	36.023	0.3863	91.47%	117.2%	22.96%
FAYETTE	11	111.6%	112.0%	25.819	0.288	108.5%	102.8%	19.57%
FLOYD	7	126.2%	102.2%	55.031	0.6944	109.9%	114.8%	33.74%
FRANKLIN	10	107.4%	98.78%	30.07	0.323	101.7%	105.6%	18.95%
FREMONT	8	83.63%	82.89%	23.412	0.1958	83.77%	99.83%	16.69%
GREENE	12	108.6%	100.0%	21.706	0.2357	106.6%	101.9%	18.25%
GRUNDY	3	99.74%	99.69%	15.004	0.1496	99.84%	99.90%	10.01%
GUTHRIE	23	156.6%	98.53%	176.26	2.7611	96.05%	163.1%	79.60%
HAMILTON	11	115.2%	104.3%	34.4	0.3963	105.8%	108.9%	30.65%
HANCOCK	14	109.4%	99.73%	43.909	0.4805	99.06%	110.5%	29.15%
HARDIN	26	101.1%	99.65%	40.976	0.4141	91.92%	109.9%	32.82%
HARRISON	9	120.9%	103.7%	43.019	0.5201	109.0%	110.9%	35.76%

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	13	110.2%	108.5%	45.247	0.4988	96.58%	114.1%	36.38%
HOWARD	11	99.41%	93.19%	19.047	0.1893	98.20%	101.2%	14.25%
HUMBOLDT	6	122.7%	121.8%	30.704	0.3767	118.4%	103.6%	21.57%
IDA	6	81.68%	73.18%	57.436	0.4691	81.52%	100.2%	46.36%
IOWA	11	112.4%	101.6%	31.173	0.3502	104.8%	107.2%	24.55%
JACKSON	11	153.5%	123.1%	67.309	1.0329	111.6%	137.5%	46.19%
JASPER	46	143.2%	115.0%	111.26	1.5931	112.1%	127.8%	44.38%
JEFFERSON	17	97.22%	92.60%	26.58	0.2584	88.21%	110.2%	22.18%
JOHNSON	7	89.52%	92.35%	13.644	0.1221	88.90%	100.7%	8.25%
Johnson - Iowa City	4	97.99%	99.84%	16.796	0.1646	98.44%	99.55%	12.00%
JONES	12	96.18%	97.29%	22.069	0.2123	90.88%	105.8%	16.45%
KEOKUK	16	104.5%	94.53%	39.744	0.4153	96.62%	108.2%	29.36%
KOSSUTH	16	102.8%	99.61%	39.316	0.4041	86.88%	118.3%	29.92%
LEE	38	99.37%	93.53%	38.819	0.3857	93.23%	106.6%	31.10%
LINN	28	98.06%	99.67%	15.307	0.1501	94.33%	104.0%	9.96%
Linn - Cedar Rapids	105	110.1%	100.9%	34.139	0.3758	103.8%	106.0%	20.40%
LOUISA	8	214.3%	130.7%	134.62	2.8855	114.6%	187.0%	114.8%
LUCAS	7	110.6%	79.26%	62.247	0.6883	96.87%	114.2%	64.07%
LYON	10	98.69%	96.68%	27.526	0.2717	92.14%	107.1%	19.81%
MADISON	9	149.1%	103.5%	87.52	1.305	108.8%	137.1%	57.58%
MAHASKA	15	103.2%	99.55%	30.196	0.3116	104.9%	98.33%	25.95%
MARION	16	109.9%	102.7%	46.231	0.5083	102.0%	107.8%	32.30%
MARSHALL	66	110.1%	100.2%	37.336	0.411	103.9%	105.9%	25.32%

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	10	12832%	112.5%	313.66	402.49	7.67%	167E3%	11341%
MITCHELL	10	96.29%	94.98%	25.747	0.2479	91.18%	105.6%	18.93%
MONONA	10	102.4%	99.08%	30.482	0.312	104.3%	98.13%	23.28%
MONROE	7	91.14%	78.58%	34.877	0.3179	83.33%	109.4%	32.70%
MONTGOMERY	12	99.62%	102.3%	33.076	0.3295	94.88%	105.0%	25.22%
MUSCATINE	25	122.1%	103.1%	67.186	0.8203	96.53%	126.5%	38.04%
OBRIEN	8	119.0%	101.3%	45.59	0.5424	103.4%	115.0%	39.16%
OSCEOLA	6	128.2%	127.9%	26.802	0.3437	128.6%	99.71%	18.28%
PAGE	14	107.7%	107.6%	45.253	0.4872	108.9%	98.85%	28.50%
PALO ALTO	6	74.66%	72.57%	35.62	0.2659	73.40%	101.7%	27.49%
PLYMOUTH	5	77.55%	73.19%	11.929	0.0925	76.71%	101.1%	7.62%
POCAHONTAS	8	93.78%	87.77%	35.333	0.3313	91.03%	103.0%	29.56%
POLK	435	117.2%	102.8%	47.687	0.5589	104.7%	111.9%	27.55%
POTTAWATTAMIE	41	107.6%	102.7%	33.564	0.361	100.9%	106.5%	22.16%
POWESHIEK	18	133.5%	117.1%	39.959	0.5334	120.0%	111.2%	36.12%
RINGGOLD	2	81.72%	81.72%	50.153	0.4098	56.88%	143.7%	35.46%
SAC	14	87.90%	84.69%	30.484	0.268	81.83%	107.4%	24.13%
SCOTT	21	104.8%	104.0%	24.882	0.2607	99.84%	105.0%	13.32%
Scott - Davenport	69	101.0%	96.86%	21.213	0.2143	97.77%	103.3%	13.64%
SHELBY	3	92.42%	100.3%	23.014	0.2127	92.33%	100.1%	13.38%
SIOUX	16	101.9%	91.17%	46.594	0.4746	101.4%	100.5%	30.17%
STORY	13	102.4%	94.50%	41.19	0.4219	89.36%	114.6%	28.33%
Story - Ames	12	100.9%	100.2%	6.2588	0.0632	99.37%	101.6%	5.14%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
TAMA	16	142.8%	113.2%	62.192	0.8882	110.1%	129.7%	45.08%
TAYLOR	10	89.27%	83.43%	35.74	0.3191	80.87%	110.4%	21.45%
UNION	11	145.5%	120.7%	39.888	0.5804	134.3%	108.3%	33.26%
VAN BUREN	4	97.93%	94.81%	27.858	0.2728	91.53%	107.0%	23.57%
WAPELLO	136	104.1%	95.93%	46.434	0.4831	102.7%	101.3%	32.04%
WARREN	13	125.0%	113.9%	31.419	0.3928	116.5%	107.3%	21.48%
WASHINGTON	6	91.33%	91.92%	15.68	0.1432	92.42%	98.82%	11.55%
WAYNE	8	79.83%	78.15%	19.765	0.1578	82.00%	97.36%	17.68%
WEBSTER	73	129.0%	114.9%	45.755	0.5901	114.8%	112.4%	32.84%
WINNEBAGO	12	93.08%	95.10%	37.239	0.3466	91.37%	101.9%	28.37%
WINNESHIEK	5	95.56%	90.21%	11.62	0.111	95.92%	99.63%	8.76%
WOODBURY	12	99.27%	102.6%	20.162	0.2001	97.67%	101.6%	13.85%
Woodbury - Sioux City	85	102.2%	92.81%	42.155	0.431	93.09%	109.8%	29.29%
WORTH	7	136.3%	114.3%	51.229	0.6983	116.4%	117.1%	36.57%
WRIGHT	16	111.6%	103.8%	50.489	0.5636	85.69%	130.3%	33.11%

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	18	101.0%	98.88%	31.686	0.3202	94.62%	106.8%	22.72%
ADAMS	16	106.0%	101.7%	27.424	0.2906	97.67%	108.5%	16.33%
ALLAMAKEY	10	110.1%	106.6%	32.563	0.3586	96.56%	114.0%	26.92%
APPANOOSE	6	94.80%	95.59%	7.7768	0.0737	89.74%	105.6%	4.71%
AUDUBON	18	89.08%	91.58%	35.004	0.3118	83.33%	106.9%	25.18%
BENTON	12	103.1%	97.18%	33.091	0.341	82.37%	125.1%	24.43%
BLACK HAWK	107	102.3%	96.87%	68.605	0.7021	85.58%	119.6%	29.27%
BOONE	16	109.7%	109.6%	39.438	0.4325	90.20%	121.6%	26.40%
BREMER	15	123.8%	119.0%	33.663	0.4167	112.2%	110.4%	27.41%
BUCHANAN	10	84.32%	93.19%	48.049	0.4052	71.18%	118.5%	36.36%
BUENA VISTA	20	115.9%	93.46%	84.312	0.9775	102.4%	113.3%	40.21%
BUTLER	8	95.48%	102.6%	27.261	0.2603	82.48%	115.8%	17.67%
CALHOUN	21	101.6%	93.53%	38.503	0.3911	60.53%	167.8%	25.85%
CARROLL	25	76.28%	75.46%	31.798	0.2425	74.32%	102.6%	25.86%
CASS	14	96.95%	94.13%	37.346	0.3621	80.05%	121.1%	27.49%
CEDAR	14	85.78%	83.17%	37.577	0.3223	59.17%	145.0%	26.67%
CERRO GORDO	8	111.4%	107.9%	16.559	0.1845	117.5%	94.85%	13.01%
Cerro Gordo - Mason City	18	106.1%	97.20%	51.02	0.5411	66.18%	160.3%	35.16%
CHEROKEE	13	164.0%	95.52%	114.82	1.8835	120.7%	135.9%	91.73%
CHICKASAW	8	78.63%	79.72%	20.575	0.1618	61.06%	128.8%	17.16%
CLARKE	16	95.37%	100.1%	24.332	0.2321	85.63%	111.4%	16.70%
CLAY	21	104.0%	100.2%	32.258	0.3356	109.3%	95.20%	22.22%
CLAYTON	12	90.90%	78.49%	41.989	0.3817	80.42%	113.0%	40.90%

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	14	93.86%	98.76%	38.171	0.3583	87.97%	106.7%	28.45%
Clinton - City of Clinton	27	107.6%	99.20%	30.244	0.3255	101.2%	106.4%	22.14%
CRAWFORD	18	116.4%	102.2%	77.11	0.8977	151.4%	76.90%	41.81%
DALLAS	16	97.05%	94.62%	30.486	0.2959	78.51%	123.6%	26.26%
DAVIS	13	122.2%	102.3%	55.362	0.6764	118.6%	103.0%	25.36%
DECATUR	19	104.4%	103.4%	33.033	0.3449	93.94%	111.2%	18.94%
DELAWARE	21	94.81%	97.50%	24.077	0.2283	94.66%	100.2%	16.33%
DES MOINES	34	112.5%	96.50%	48.167	0.5421	81.40%	138.3%	36.55%
DICKINSON	29	103.7%	88.52%	62.356	0.6467	96.40%	107.6%	31.70%
DUBUQUE	11	92.82%	90.37%	30.376	0.282	91.15%	101.8%	24.51%
Dubuque - City of Dubuque	52	97.16%	92.87%	40.168	0.3903	81.56%	119.1%	23.57%
EMMET	18	123.8%	98.00%	79.159	0.9801	116.4%	106.3%	39.65%
FAYETTE	14	97.44%	104.1%	31.487	0.3068	88.43%	110.2%	22.99%
FLOYD	9	108.6%	86.50%	52.66	0.5718	107.8%	100.7%	38.80%
FRANKLIN	15	95.97%	98.94%	10.495	0.1007	96.80%	99.14%	8.82%
FREMONT	20	98.58%	98.39%	41.817	0.4122	65.52%	150.4%	23.02%
GREENE	19	96.33%	93.00%	19.937	0.1921	94.52%	101.9%	12.72%
GRUNDY	7	102.9%	99.69%	35.188	0.3619	96.23%	106.9%	24.39%
GUTHRIE	24	105.3%	100.4%	33.477	0.3525	103.5%	101.8%	28.36%
HAMILTON	15	110.5%	100.6%	39.526	0.4367	59.83%	184.7%	35.12%
HANCOCK	10	99.17%	92.08%	41.179	0.4084	81.59%	121.5%	32.36%
HARDIN	12	94.29%	83.41%	42.614	0.4018	93.57%	100.8%	34.18%
HARRISON	4	95.16%	88.11%	53.099	0.5053	100.7%	94.46%	47.68%

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	8	154.2%	96.50%	99.084	1.5278	127.3%	121.1%	74.48%
HOWARD	9	91.82%	93.80%	21.776	0.2	93.33%	98.39%	15.54%
HUMBOLDT	7	120.9%	94.58%	60.747	0.7343	90.88%	133.0%	49.25%
IDA	19	112.3%	101.6%	35.679	0.4006	102.3%	109.7%	22.97%
IOWA	21	110.5%	102.5%	36.743	0.4061	96.06%	115.1%	26.61%
JACKSON	16	106.4%	102.8%	31.441	0.3344	108.7%	97.85%	22.22%
JASPER	16	97.16%	92.89%	35.548	0.3454	98.17%	98.97%	23.35%
JEFFERSON	14	92.36%	91.84%	13.553	0.1252	87.27%	105.8%	10.81%
JOHNSON	35	93.36%	92.42%	27.179	0.2537	87.85%	106.3%	20.59%
Johnson - Iowa City	14	87.95%	93.51%	21.258	0.187	67.88%	129.6%	12.84%
JONES	14	91.72%	88.45%	55.279	0.507	69.81%	131.4%	36.54%
KEOKUK	19	98.02%	94.65%	28.37	0.2781	82.05%	119.5%	21.75%
KOSSUTH	12	100.9%	100.6%	49.861	0.503	103.5%	97.46%	32.32%
LEE	17	115.0%	100.9%	56.189	0.6461	77.60%	148.2%	47.26%
LINN	27	97.30%	95.00%	38.225	0.3719	90.14%	107.9%	18.90%
Linn - Cedar Rapids	39	99.89%	92.91%	48.681	0.4863	68.66%	145.5%	35.15%
LOUISA	18	98.97%	97.44%	20.703	0.2049	94.62%	104.6%	14.94%
LUCAS	13	87.14%	97.94%	23.573	0.2054	87.81%	99.24%	14.87%
LYON	10	74.35%	70.58%	39.446	0.2933	75.85%	98.02%	33.58%
MADISON	19	107.5%	101.6%	23.916	0.257	102.0%	105.4%	15.30%
MAHASKA	12	91.48%	88.98%	43.546	0.3984	43.57%	210.0%	37.23%
MARION	19	76.60%	59.29%	47.068	0.3605	62.42%	122.7%	47.61%
MARSHALL	17	114.2%	104.9%	44.291	0.506	92.64%	123.3%	28.22%

CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MILLS	18	103.8%	97.16%	28.089	0.2915	96.58%	107.4%	18.70%
MITCHELL	21	90.11%	91.46%	15.897	0.1432	89.62%	100.5%	11.98%
MONONA	6	92.71%	81.54%	37.33	0.3461	68.10%	136.1%	33.29%
MONROE	15	100.2%	95.16%	47.841	0.4792	83.23%	120.3%	27.61%
MONTGOMERY	10	87.32%	85.36%	46.585	0.4068	87.06%	100.3%	34.72%
MUSCATINE	26	99.16%	98.04%	38.093	0.3777	92.07%	107.7%	21.05%
OBRIEN	15	144.7%	105.8%	83.013	1.2012	122.4%	118.2%	56.56%
OSCEOLA	3	88.56%	91.17%	24.701	0.2188	80.58%	109.9%	15.91%
PAGE	15	116.2%	113.2%	35.568	0.4132	127.5%	91.11%	24.84%
PALO ALTO	9	100.7%	83.35%	47.604	0.4794	82.02%	122.8%	42.37%
PLYMOUTH	18	118.9%	106.0%	38.338	0.456	107.1%	111.1%	33.24%
POCAHONTAS	17	99.55%	101.7%	32.474	0.3233	88.61%	112.3%	21.71%
POLK	101	105.7%	100.0%	35.038	0.3705	101.1%	104.6%	22.75%
POTTAWATTAMIE	16	110.5%	97.68%	48.747	0.5388	74.57%	148.2%	30.30%
POWESHIEK	9	101.0%	88.06%	24.428	0.2468	91.35%	110.6%	20.59%
RINGGOLD	14	84.01%	93.91%	28.194	0.2369	89.91%	93.44%	18.53%
SAC	18	103.7%	96.16%	33.778	0.3504	80.37%	129.1%	21.29%
SCOTT	29	107.1%	98.46%	38.013	0.4071	95.20%	112.5%	24.93%
Scott - Davenport	86	109.3%	103.1%	39.899	0.4363	84.86%	128.8%	24.67%
SHELBY	16	165.1%	111.2%	61.555	1.0163	139.8%	118.1%	64.07%
SIOUX	26	140.5%	92.97%	111.58	1.5676	92.69%	151.6%	73.95%
STORY	17	111.1%	100.2%	52.947	0.5881	82.60%	134.5%	31.33%
Story - Ames	26	102.0%	99.17%	26.833	0.2737	97.09%	105.0%	17.65%

CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
TAMA	22	115.0%	103.6%	38.568	0.4435	102.0%	112.7%	23.06%
TAYLOR	18	95.89%	94.79%	48.694	0.4669	135.4%	70.84%	28.24%
UNION	18	92.47%	96.42%	28.929	0.2675	82.28%	112.4%	20.35%
VAN BUREN	20	106.9%	98.91%	40.28	0.4305	95.92%	111.4%	26.83%
WAPELLO	24	106.5%	108.5%	41.033	0.4371	70.22%	151.7%	30.08%
WARREN	12	127.1%	96.27%	70.325	0.8936	113.8%	111.7%	52.77%
WASHINGTON	11	100.2%	79.85%	91.212	0.9138	60.48%	165.6%	51.81%
WAYNE	15	91.80%	95.06%	33.85	0.3108	62.47%	147.0%	21.97%
WEBSTER	27	105.0%	97.82%	44.326	0.4654	77.34%	135.8%	34.16%
WINNEBAGO	23	103.5%	95.88%	39.046	0.4041	98.88%	104.7%	23.31%
WINNESHIEK	13	97.79%	99.09%	27.472	0.2687	99.96%	97.84%	19.27%
WOODBURY	7	128.3%	115.8%	46.185	0.5925	97.77%	131.2%	33.46%
Woodbury - Sioux City	49	110.0%	97.04%	71.252	0.7836	83.31%	132.0%	33.89%
WORTH	16	102.1%	97.85%	26.657	0.2722	97.79%	104.4%	11.56%
WRIGHT	17	95.65%	100.0%	23.166	0.2216	79.89%	119.7%	17.08%

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	0
ADAMS	1	222.8%	222.8%	.	.	222.8%	100.0%	0.00%
ALLAMAKEY	4	104.3%	109.1%	55.252	0.5765	98.72%	105.7%	45.26%
APPANOOSE	2	68.70%	68.70%	3.5556	0.0244	68.93%	99.67%	2.51%
AUDUBON	1	24.90%	24.90%	.	.	24.90%	100.0%	0.00%
BENTON	4	72.02%	71.61%	11.217	0.0808	69.17%	104.1%	8.72%
BLACK HAWK	10	85.87%	85.00%	17.8	0.1528	84.57%	101.5%	12.15%
BOONE	4	138.6%	134.2%	46.725	0.6474	119.0%	116.5%	36.42%
BREMER	4	96.99%	97.56%	27.962	0.2712	87.79%	110.5%	23.22%
BUCHANAN	1	88.58%	88.58%	.	.	88.58%	100.0%	0.00%
BUTLER	2	160.8%	160.8%	64.783	1.0418	94.61%	170.0%	45.81%
CALHOUN	1	143.9%	143.9%	.	.	143.9%	100.0%	0.00%
CARROLL	1	76.26%	76.26%	.	.	76.26%	100.0%	0.00%
CASS	2	96.01%	96.01%	12.476	0.1198	90.93%	105.6%	8.82%
CEDAR	5	78.88%	75.21%	30.342	0.2394	67.90%	116.2%	22.43%
CERRO GORDO	3	105.9%	109.6%	7.5183	0.0796	101.0%	104.8%	4.43%
Cerro Gordo - Mason City	3	109.3%	93.20%	27.534	0.3009	113.8%	96.08%	19.08%
CHEROKEE	1	214.5%	214.5%	.	.	214.5%	100.0%	0.00%
CHICKASAW	1	95.50%	95.50%	.	.	95.50%	100.0%	0.00%
CLARKE	1	90.57%	90.57%	.	.	90.57%	100.0%	0.00%
CLAY	1	83.60%	83.60%	.	.	83.60%	100.0%	0.00%
CLAYTON	4	96.27%	101.8%	31.27	0.301	97.54%	98.70%	23.63%
CLINTON	2	69.14%	69.14%	25.095	0.1735	74.12%	93.28%	17.74%

CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Clinton - City of Clinton	6	162.4%	111.1%	80.012	1.2992	119.5%	135.9%	70.11%
CRAWFORD	2	72.53%	72.53%	57.57	0.4175	84.25%	86.09%	40.71%
DALLAS	5	94.27%	87.56%	31.117	0.2933	92.42%	102.0%	26.43%
DAVIS	2	84.26%	84.26%	45.921	0.3869	104.5%	80.65%	32.47%
DECATUR	1	30.65%	30.65%	.	.	30.65%	100.0%	0.00%
DELAWARE	4	89.18%	86.94%	7.2871	0.065	87.81%	101.6%	5.11%
DES MOINES	5	78.39%	82.96%	32.185	0.2523	74.53%	105.2%	19.33%
DUBUQUE	4	66.24%	60.96%	35.683	0.2364	89.53%	73.99%	29.30%
Dubuque - City of Dubuque	2	79.24%	79.24%	23.709	0.1879	76.24%	103.9%	16.76%
FAYETTE	1	36.27%	36.27%	.	.	36.27%	100.0%	0.00%
FLOYD	7	92.61%	83.73%	21.638	0.2004	86.67%	106.9%	15.58%
FRANKLIN	3	100.2%	88.00%	38.079	0.3816	93.00%	107.8%	27.78%
FREMONT	1	72.58%	72.58%	.	.	72.58%	100.0%	0.00%
GREENE	2	48.53%	48.53%	28.296	0.1373	55.73%	87.10%	20.01%
GRUNDY	1	77.25%	77.25%	.	.	77.25%	100.0%	0.00%
GUTHRIE	3	52.93%	54.56%	8.8646	0.0469	52.34%	101.1%	5.47%
HAMILTON	1	116.7%	116.7%	.	.	116.7%	100.0%	0.00%
HANCOCK	1	167.1%	167.1%	.	.	167.1%	100.0%	0.00%
HARDIN	6	67.30%	68.15%	50.746	0.3415	29.12%	231.1%	37.38%
HARRISON	1	74.04%	74.04%	.	.	74.04%	100.0%	0.00%
HENRY	2	61.56%	61.56%	5.9891	0.0369	62.73%	98.14%	4.23%
HOWARD	3	93.12%	89.91%	14.393	0.134	90.48%	102.9%	9.72%
HUMBOLDT	1	100.7%	100.7%	.	.	100.7%	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
IOWA	1	79.51%	79.51%	.	.	79.51%	100.0%	0.00%
JACKSON	6	119.1%	114.6%	46.791	0.5574	139.8%	85.21%	35.25%
JASPER	3	123.5%	106.2%	40.879	0.505	121.9%	101.4%	30.26%
JEFFERSON	2	103.8%	103.8%	34.991	0.3632	92.45%	112.3%	24.74%
JOHNSON	3	88.49%	84.58%	16.498	0.146	88.65%	99.82%	11.19%
Johnson - Iowa City	2	93.72%	93.72%	4.6894	0.0439	93.91%	99.80%	3.32%
JONES	2	72.92%	72.92%	14.194	0.1035	75.78%	96.22%	10.04%
KEOKUK	2	73.74%	73.74%	16.161	0.1192	72.42%	101.8%	11.43%
KOSSUTH	2	101.1%	101.1%	15.375	0.1555	105.4%	95.97%	10.87%
LEE	2	107.6%	107.6%	46.906	0.5046	85.99%	125.1%	33.17%
LINN	4	96.69%	101.0%	19.433	0.1879	91.77%	105.4%	13.27%
Linn - Cedar Rapids	6	90.19%	91.21%	45.171	0.4074	80.52%	112.0%	37.13%
LOUISA	1	137.4%	137.4%	.	.	137.4%	100.0%	0.00%
MADISON	1	92.37%	92.37%	.	.	92.37%	100.0%	0.00%
MAHASKA	7	124.1%	105.2%	60.01	0.7449	135.4%	91.70%	51.05%
MARION	6	87.57%	90.38%	18.629	0.1631	84.77%	103.3%	12.69%
MARSHALL	7	78.38%	89.64%	38.913	0.305	78.51%	99.83%	27.18%
MILLS	4	109.0%	110.2%	47.273	0.5153	66.02%	165.1%	36.88%
MONONA	2	95.00%	95.00%	12.058	0.1146	96.43%	98.52%	8.53%
MONROE	1	63.76%	63.76%	.	.	63.76%	100.0%	0.00%
MONTGOMERY	2	71.59%	71.59%	68.105	0.4876	63.14%	113.4%	48.16%
MUSCATINE	3	84.89%	92.84%	27.675	0.2349	84.62%	100.3%	16.13%
OBRIEN	1	83.43%	83.43%	.	.	83.43%	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
OSCEOLA	1	109.9%	109.9%	.	.	109.9%	100.0%	0.00%
PAGE	1	106.5%	106.5%	.	.	106.5%	100.0%	0.00%
PALO ALTO	1	35.83%	35.83%	.	.	35.83%	100.0%	0.00%
PLYMOUTH	1	69.46%	69.46%	.	.	69.46%	100.0%	0.00%
POLK	26	95.16%	91.91%	36.159	0.3441	84.35%	112.8%	23.51%
POTTAWATTAMIE	12	93.78%	96.15%	22.126	0.2075	91.98%	101.9%	17.48%
POWESHIEK	4	81.88%	83.42%	34.385	0.2815	84.34%	97.08%	21.50%
SAC	1	56.27%	56.27%	.	.	56.27%	100.0%	0.00%
SCOTT	6	93.97%	93.00%	34.626	0.3254	86.83%	108.2%	26.90%
Scott - Davenport	12	125.8%	121.0%	28.01	0.3525	127.2%	98.90%	22.50%
SHELBY	2	69.37%	69.37%	33.801	0.2345	67.21%	103.2%	23.90%
SIOUX	2	105.0%	105.0%	6.9173	0.0726	103.7%	101.3%	4.89%
STORY	6	114.0%	99.69%	25.192	0.2872	117.7%	96.83%	16.67%
Story - Ames	3	131.8%	117.5%	32.859	0.4331	107.4%	122.7%	23.55%
TAMA	4	326.0%	259.7%	74.99	2.445	254.3%	128.2%	56.09%
TAYLOR	1	95.69%	95.69%	.	.	95.69%	100.0%	0.00%
UNION	2	116.1%	116.1%	92.796	1.0777	54.44%	213.3%	65.62%
VAN BUREN	2	94.78%	94.78%	41.252	0.391	97.85%	96.86%	29.17%
WAPELLO	9	86.91%	88.99%	51.569	0.4482	85.78%	101.3%	35.03%
WARREN	6	86.68%	83.67%	32.368	0.2806	90.63%	95.64%	29.27%
WASHINGTON	4	1019%	88.33%	184.73	18.823	78.06%	1305%	1087%
WAYNE	2	68.91%	68.91%	26.123	0.18	65.73%	104.8%	18.47%
WEBSTER	5	100.8%	82.15%	34.258	0.3453	96.51%	104.4%	24.28%

CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WINNEBAGO	3	95.87%	93.90%	13.565	0.13	91.56%	104.7%	9.15%
WINNESHIEK	2	250.8%	250.8%	113.86	2.8561	52.28%	479.8%	80.51%
WOODBURY	2	74.68%	74.68%	9.5009	0.0709	76.71%	97.35%	6.72%
Woodbury - Sioux City	23	80.36%	65.14%	61.167	0.4916	54.81%	146.6%	54.85%
WRIGHT	2	138.6%	138.6%	18.331	0.254	133.7%	103.6%	12.96%