IOWA Department of REVENUE

SUMMARY OF
REAL ESTATE ASSESSMENT
2014

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 2014 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, 2014, 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 ÷ $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 by100. 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.

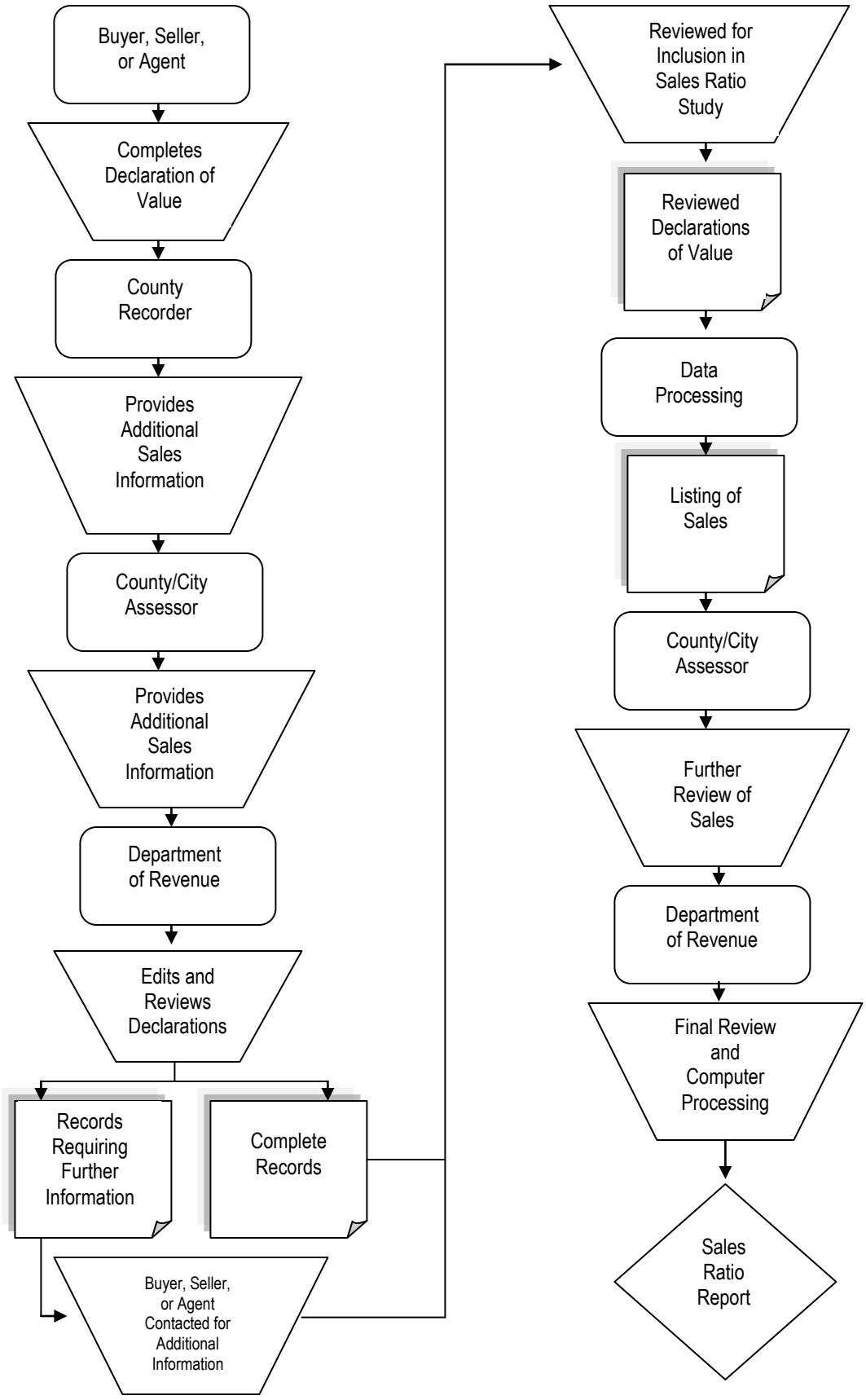
Declarations of value are then forwarded to the appropriate city or county assessor for completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an “arms-length” 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	32	373.7%	92.91%	116.42	4.3511	88.28%	423.4%	361.9%
ADAMS	16	39.36%	29.10%	68.093	0.268	35.46%	111.0%	59.21%
ALLAMAKEE	16	41.17%	37.53%	58.748	0.2418	11.71%	351.4%	44.56%
APPANOOSE	66	51.70%	24.46%	254.51	1.3158	31.00%	166.8%	136.1%
AUDUBON	21	52.87%	35.31%	77.557	0.41	27.69%	190.9%	77.04%
BENTON	49	59.15%	30.22%	182.66	1.0805	26.27%	225.2%	127.1%
BLACK HAWK	26	39.26%	29.77%	69.252	0.2719	30.42%	129.0%	68.77%
BOONE	37	58.07%	30.55%	212.98	1.2367	35.84%	162.0%	131.6%
BREMER	26	42.53%	34.79%	64.933	0.2762	34.68%	122.6%	55.21%
BUCHANAN	46	64.33%	28.60%	256.29	1.6487	29.48%	218.2%	152.3%
BUENA VISTA	33	23.87%	24.14%	33.193	0.0792	21.18%	112.7%	21.66%
BUTLER	25	42.70%	28.09%	66.958	0.2859	4.02%	1063%	74.30%
CALHOUN	18	26.11%	21.64%	48.924	0.1277	21.33%	122.4%	32.97%
CARROLL	31	47.62%	29.17%	71.144	0.3388	33.24%	143.3%	89.61%
CASS	17	47.57%	34.86%	84.495	0.402	27.65%	172.0%	63.06%
CEDAR	27	30.87%	28.01%	37.843	0.1168	28.06%	110.0%	29.37%
CERRO GORDO	93	104.2%	30.13%	284.04	2.9589	34.42%	302.6%	272.2%
Cerro Gordo - Mason City	1	36.86%	36.86%	.	.	36.86%	100.0%	0.00%
CHEROKEE	12	23.90%	24.18%	39.895	0.0953	23.71%	100.8%	21.52%
CHICKASAW	36	68.05%	29.24%	305.04	2.0758	31.99%	212.8%	166.4%
CLARKE	49	36.06%	24.67%	124.3	0.4482	23.83%	151.3%	76.30%
CLAY	5	52.00%	56.48%	46.737	0.243	48.19%	107.9%	33.38%
CLAYTON	35	54.17%	39.38%	97.61	0.5288	44.25%	122.4%	81.62%
CLINTON	33	35.37%	30.52%	58.932	0.2085	30.28%	116.8%	41.01%
CRAWFORD	20	37.19%	29.55%	57.678	0.2145	29.56%	125.8%	42.84%
DALLAS	17	50.07%	55.16%	69.332	0.3471	35.68%	140.3%	53.72%
DAVIS	45	39.97%	33.14%	57.439	0.2296	37.60%	106.3%	49.14%
DECATUR	78	29.89%	22.06%	100.51	0.3004	23.71%	126.1%	61.46%
DELAWARE	23	38.51%	27.76%	78.889	0.3038	29.57%	130.2%	69.06%
DES MOINES	35	48.90%	31.87%	121.64	0.5948	32.93%	148.5%	81.98%
DICKINSON	3	142.1%	95.10%	91.834	1.3047	86.55%	164.1%	86.91%
DUBUQUE	35	37.28%	27.93%	72.486	0.2702	39.00%	95.58%	78.69%
Dubuque - City of Dubuque	3	69.82%	76.83%	34.249	0.2391	66.88%	104.4%	20.07%

CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
EMMET	24	41.02%	26.00%	83.971	0.3445	30.69%	133.7%	73.44%
FAYETTE	18	43.59%	37.67%	48.66	0.2121	36.96%	117.9%	39.10%
FLOYD	28	42.61%	30.92%	66.317	0.2826	1.47%	2899%	69.62%
FRANKLIN	17	39.78%	36.78%	52.019	0.207	29.36%	135.5%	40.16%
FREMONT	28	104.3%	46.01%	144.41	1.5062	48.44%	215.3%	154.5%
GREENE	31	38.60%	31.80%	80.565	0.3109	28.51%	135.4%	52.48%
GRUNDY	34	64.19%	64.91%	73.182	0.4698	36.77%	174.6%	45.13%
GUTHRIE	36	32.85%	23.19%	86.737	0.2849	24.12%	136.2%	63.27%
HAMILTON	30	40.13%	27.83%	72.507	0.2909	27.92%	143.7%	62.41%
HANCOCK	9	33.13%	25.77%	64.717	0.2144	27.54%	120.3%	37.55%
HARDIN	33	32.80%	25.42%	56.256	0.1845	26.01%	126.1%	42.67%
HARRISON	43	48.66%	38.99%	111.24	0.5413	35.65%	136.5%	59.74%
HENRY	21	42.98%	27.18%	87.796	0.3774	40.82%	105.3%	90.37%
HOWARD	21	49.29%	41.07%	61.362	0.3025	33.11%	148.9%	55.93%
HUMBOLDT	17	38.09%	32.62%	41.18	0.1568	33.96%	112.2%	34.74%
IDA	17	46.77%	44.25%	54.186	0.2534	27.50%	170.1%	45.25%
IOWA	15	31.93%	29.86%	41.765	0.1334	29.09%	109.8%	25.44%
JACKSON	11	138.9%	40.40%	204.95	2.8464	48.58%	285.9%	268.7%
JASPER	83	71.10%	46.02%	150.92	1.0731	41.17%	172.7%	91.26%
JEFFERSON	4	66.10%	65.85%	27.697	0.1831	69.47%	95.14%	18.49%
JOHNSON	50	35.42%	24.82%	96.092	0.3404	26.40%	134.2%	77.14%
Johnson - Iowa City	6	59.48%	80.42%	77.959	0.4637	0.18%	33957%	41.06%
JONES	37	38.11%	26.34%	121.18	0.4618	41.09%	92.74%	68.99%
KEOKUK	23	42.37%	39.79%	42.528	0.1802	40.10%	105.6%	29.72%
KOSSUTH	31	34.46%	30.68%	55.832	0.1924	28.29%	121.8%	36.31%
LEE	36	40.76%	33.02%	69.687	0.284	10.04%	406.1%	60.07%
LINN	54	38.83%	37.01%	53.081	0.2061	34.84%	111.5%	46.57%
Linn - Cedar Rapids	7	83.28%	91.94%	41.558	0.3461	75.49%	110.3%	24.06%
LOUISA	16	41.21%	31.85%	60.057	0.2475	30.17%	136.6%	52.08%
LUCAS	50	46.86%	25.48%	96.247	0.451	38.41%	122.0%	107.3%
LYON	34	31.07%	21.56%	83.92	0.2608	24.90%	124.8%	65.15%
MADISON	71	38.19%	26.69%	67.163	0.2565	36.88%	103.5%	71.53%
MAHASKA	24	42.56%	38.49%	36.655	0.156	36.72%	115.9%	30.95%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MARION	30	55.17%	43.26%	85.042	0.4692	46.46%	118.7%	52.26%
MARSHALL	35	43.54%	30.87%	50.589	0.2202	36.15%	120.4%	57.35%
MILLS	20	46.14%	35.49%	58.55	0.2702	42.76%	107.9%	60.90%
MITCHELL	34	71.27%	46.17%	95.259	0.6789	57.48%	124.0%	91.57%
MONONA	25	31.19%	29.62%	82.209	0.2564	24.06%	129.6%	66.31%
MONROE	24	33.93%	28.27%	51.152	0.1735	29.13%	116.5%	46.66%
MONTGOMERY	13	84.94%	64.80%	70.407	0.598	45.85%	185.3%	64.89%
MUSCATINE	13	38.81%	29.82%	58.13	0.2256	27.35%	141.9%	50.47%
OBRIEN	49	60.91%	30.53%	154.09	0.9386	33.02%	184.5%	127.4%
OSCEOLA	27	37.07%	26.40%	65.597	0.2431	23.85%	155.4%	63.55%
PAGE	24	42.35%	35.98%	51.353	0.2175	40.72%	104.0%	44.97%
PALO ALTO	32	38.58%	29.27%	63.037	0.2432	29.87%	129.1%	51.57%
PLYMOUTH	62	42.87%	25.67%	97.352	0.4173	32.42%	132.2%	94.34%
POCAHONTAS	45	42.04%	25.89%	90.516	0.3805	5.96%	705.5%	76.87%
POLK	34	64.51%	71.04%	69.293	0.447	41.48%	155.5%	50.85%
POTTAWATTAMIE	51	40.80%	29.30%	82.187	0.3354	34.01%	120.0%	75.14%
POWESHIEK	21	48.34%	41.06%	57.21	0.2766	24.67%	196.0%	51.20%
RINGGOLD	41	33.43%	28.38%	66.564	0.2225	6.02%	554.9%	52.94%
SAC	36	85.97%	26.70%	167.64	1.4412	40.08%	214.5%	255.2%
SCOTT	31	30.32%	22.31%	75.577	0.2292	24.27%	124.9%	54.67%
Scott - Davenport	12	39.36%	16.87%	108.36	0.4265	6.92%	568.9%	193.5%
SHELBY	16	41.19%	31.35%	67.598	0.2784	30.56%	134.8%	43.36%
SIOUX	45	527.0%	22.48%	624.77	32.925	25.75%	2047%	2277%
STORY	38	300.8%	22.57%	541.57	16.291	25.59%	1175%	1258%
TAMA	30	48.90%	32.50%	102	0.4988	27.52%	177.7%	80.56%
TAYLOR	29	87.71%	34.28%	228.74	2.0062	65.51%	133.9%	171.6%
UNION	24	40.14%	31.96%	51.508	0.2067	30.68%	130.8%	52.33%
VAN BUREN	17	36.02%	21.17%	111.96	0.4032	23.64%	152.4%	94.77%
WAPELLO	30	52.99%	46.00%	58.52	0.3101	35.48%	149.4%	51.03%
WARREN	72	30.44%	24.31%	89.326	0.2719	15.21%	200.1%	74.48%
WASHINGTON	21	32.24%	21.92%	77.582	0.2502	31.37%	102.8%	81.45%
WAYNE	71	28.64%	22.55%	70.993	0.2034	22.31%	128.4%	56.35%
WEBSTER	38	33.46%	23.57%	59.069	0.1976	25.98%	128.8%	53.06%

CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WINNEBAGO	16	57.29%	32.82%	100.76	0.5773	35.72%	160.4%	90.91%
WINNESHIEK	18	46.11%	35.73%	50.927	0.2348	38.04%	121.2%	53.75%
WOODBURY	22	40.22%	33.91%	62.743	0.2523	31.37%	128.2%	42.38%
WORTH	46	97.63%	69.45%	132.49	1.2935	59.40%	164.4%	85.95%
WRIGHT	24	182.9%	34.25%	253.72	4.6405	41.37%	442.1%	470.8%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAMS	1	28.83%	28.83%	.	.	28.83%	100.0%	0.00%
ALLAMAKEE	4	182.4%	41.58%	165.21	3.0137	41.22%	442.5%	376.0%
APPANOOSE	9	46.43%	44.78%	37.932	0.1761	32.60%	142.4%	29.83%
AUDUBON	4	51.33%	50.41%	47.308	0.2428	34.49%	148.8%	32.36%
BENTON	3	40.66%	30.97%	55.469	0.2256	35.99%	113.0%	45.06%
BLACK HAWK	2	32.42%	32.42%	35.456	0.115	24.67%	131.4%	25.07%
BUCHANAN	5	26.98%	24.08%	62.158	0.1677	31.44%	85.84%	47.17%
BUENA VISTA	1	35.71%	35.71%	.	.	35.71%	100.0%	0.00%
CARROLL	2	49.66%	49.66%	38.171	0.1896	56.64%	87.67%	26.99%
CASS	2	37.11%	37.11%	17.7	0.0657	33.95%	109.3%	12.52%
CEDAR	3	30.83%	34.47%	22.394	0.069	30.97%	99.56%	11.88%
CERRO GORDO	3	121.3%	72.62%	90.125	1.0934	118.0%	102.8%	92.61%
CLARKE	3	25.94%	23.57%	17.181	0.0446	24.76%	104.8%	11.19%
CLAYTON	9	65.16%	32.59%	93.087	0.6065	35.31%	184.5%	119.1%
CLINTON	4	26.40%	27.27%	24.373	0.0643	27.04%	97.63%	14.30%
CRAWFORD	2	36.61%	36.61%	41.394	0.1516	29.48%	124.2%	29.27%
DAVIS	11	37.06%	28.63%	54.654	0.2026	32.56%	113.8%	54.44%
DECATUR	4	21.30%	18.49%	54.487	0.116	28.02%	75.99%	48.74%
DELAWARE	3	88.53%	40.24%	109.03	0.9652	31.70%	279.3%	144.1%
DES MOINES	2	56.07%	56.07%	77.585	0.435	59.89%	93.62%	54.86%
DUBUQUE	6	32.63%	32.65%	56.101	0.183	35.10%	92.96%	42.37%
FAYETTE	3	31.93%	30.38%	18.53	0.0592	31.98%	99.84%	12.64%
FRANKLIN	1	37.74%	37.74%	.	.	37.74%	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
FREMONT	1	49.45%	49.45%	.	.	49.45%	100.0%	0.00%
GRUNDY	1	62.14%	62.14%	.	.	62.14%	100.0%	0.00%
GUTHRIE	5	58.08%	63.52%	50.597	0.2939	46.19%	125.7%	35.18%
HAMILTON	3	51.55%	56.21%	49.208	0.2537	32.17%	160.3%	29.70%
HARDIN	1	15.35%	15.35%	.	.	15.35%	100.0%	0.00%
HARRISON	3	37.32%	36.88%	19.797	0.0739	36.70%	101.7%	13.34%
HENRY	1	21.85%	21.85%	.	.	21.85%	100.0%	0.00%
HOWARD	1	43.84%	43.84%	.	.	43.84%	100.0%	0.00%
HUMBOLDT	1	22.01%	22.01%	.	.	22.01%	100.0%	0.00%
IOWA	2	78.60%	78.60%	78.66	0.6183	43.21%	181.9%	55.62%
JACKSON	5	45.55%	48.03%	48.728	0.222	41.37%	110.1%	35.58%
JASPER	9	260.9%	31.32%	259.06	6.758	35.11%	742.9%	747.0%
JOHNSON	7	27.57%	25.17%	46.565	0.1284	14.08%	195.7%	39.02%
JONES	4	27.35%	21.75%	47.49	0.1299	28.70%	95.28%	31.79%
KEOKUK	2	39.22%	39.22%	36.668	0.1438	30.62%	128.1%	25.93%
KOSSUTH	1	18.07%	18.07%	.	.	18.07%	100.0%	0.00%
LINN	3	33.01%	34.00%	12.166	0.0402	31.49%	104.8%	7.70%
LUCAS	2	42.52%	42.52%	57.454	0.2443	42.68%	99.63%	40.63%
LYON	2	21.89%	21.89%	13	0.0285	22.77%	96.12%	9.19%
MADISON	8	47.28%	47.94%	40.505	0.1915	46.77%	101.1%	32.82%
MAHASKA	3	28.74%	28.65%	1.6042	0.0046	28.67%	100.2%	1.06%
MARION	1	79.03%	79.03%	.	.	79.03%	100.0%	0.00%
MARSHALL	3	40.02%	31.71%	60.152	0.2407	31.47%	127.2%	48.29%
MITCHELL	4	61.11%	48.63%	81.495	0.498	23.25%	262.8%	76.04%
MONROE	1	105.7%	105.7%	.	.	105.7%	100.0%	0.00%
MONTGOMERY	2	35.44%	35.44%	14.94	0.0529	36.22%	97.83%	10.56%
MUSCATINE	3	30.45%	30.78%	19.784	0.0602	29.27%	104.0%	13.03%
OBRIEN	1	20.54%	20.54%	.	.	20.54%	100.0%	0.00%
OSCEOLA	5	64.09%	45.56%	82.243	0.5271	36.83%	174.0%	75.48%
PAGE	2	29.02%	29.02%	26.571	0.0771	33.39%	86.91%	18.79%
PLYMOUTH	2	50.61%	50.61%	55.869	0.2828	35.48%	142.7%	39.51%
POCAHONTAS	2	62.83%	62.83%	78.709	0.4945	40.25%	156.1%	55.66%
POLK	3	67.79%	72.76%	33.2	0.2251	63.13%	107.4%	20.24%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
POTTAWATTAMIE	4	29.30%	29.48%	14.761	0.0433	30.51%	96.04%	12.57%
POWESHIEK	4	51.25%	33.34%	82.117	0.4209	36.87%	139.0%	68.76%
SAC	1	56.82%	56.82%	.	.	56.82%	100.0%	0.00%
Scott - Davenport	2	51.89%	51.89%	132.66	0.6883	32.60%	159.2%	93.80%
SHELBY	2	27.59%	27.59%	14.524	0.0401	27.11%	101.8%	10.27%
SIOUX	1	69.11%	69.11%	.	.	69.11%	100.0%	0.00%
STORY	1	21.19%	21.19%	.	.	21.19%	100.0%	0.00%
TAMA	2	15.90%	15.90%	33.804	0.0537	15.52%	102.4%	23.90%
TAYLOR	2	47.63%	47.63%	31.271	0.149	49.30%	96.62%	22.11%
UNION	3	27.41%	22.50%	33.661	0.0923	24.18%	113.3%	24.26%
VAN BUREN	2	37.93%	37.93%	33.163	0.1258	38.81%	97.75%	23.45%
WAPELLO	6	46.08%	54.17%	61.433	0.2831	51.74%	89.07%	38.39%
WARREN	5	42.75%	31.20%	56.875	0.2432	35.91%	119.1%	59.31%
WASHINGTON	2	19.11%	19.11%	67.788	0.1295	21.05%	90.77%	47.93%
WAYNE	5	47.27%	30.61%	64.364	0.3043	35.46%	133.3%	73.24%
WEBSTER	4	24.36%	24.36%	17.797	0.0433	21.60%	112.7%	15.36%
WINNEBAGO	3	24.28%	23.80%	41.729	0.1013	24.49%	99.16%	28.36%
WINNESHIEK	3	38.62%	42.88%	28.297	0.1093	38.37%	100.7%	16.00%
WORTH	3	120.2%	150.4%	66.805	0.8028	42.63%	281.9%	33.63%
WRIGHT	1	29.10%	29.10%	.	.	29.10%	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
BENTON	2	109.0%	109.0%	28.117	0.3065	116.1%	93.92%	19.88%
BOONE	2	128.4%	128.4%	36.484	0.4686	99.40%	129.2%	25.80%
BUCHANAN	2	134.9%	134.9%	28.407	0.3831	129.9%	103.8%	20.09%
CEDAR	1	126.4%	126.4%	.	.	126.4%	100.0%	0.00%
Cerro Gordo - Mason City	2	118.7%	118.7%	72.885	0.8655	60.62%	195.9%	51.54%
CHEROKEE	1	74.28%	74.28%	.	.	74.28%	100.0%	0.00%
Clinton - City of Clinton	1	116.8%	116.8%	.	.	116.8%	100.0%	0.00%
DALLAS	2	59.07%	59.07%	0.7983	0.0047	58.98%	100.2%	0.56%

CLASSIFICATION=Industrial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
DAVIS	1	54.72%	54.72%	.	.	54.72%	100.0%	0.00%
DUBUQUE	2	84.81%	84.81%	63.668	0.54	49.94%	169.8%	45.02%
Dubuque - City of Dubuque	1	66.35%	66.35%	.	.	66.35%	100.0%	0.00%
FAYETTE	2	162.0%	162.0%	0.0001	124E-8	162.0%	100.0%	0.00%
FRANKLIN	2	87.65%	87.65%	2.8448	0.0249	88.33%	99.24%	2.01%
GUTHRIE	2	127.0%	127.0%	38.974	0.495	100.8%	126.1%	27.56%
HAMILTON	1	142.1%	142.1%	.	.	142.1%	100.0%	0.00%
HANCOCK	1	239.8%	239.8%	.	.	239.8%	100.0%	0.00%
HARDIN	1	223.3%	223.3%	.	.	223.3%	100.0%	0.00%
HENRY	2	45.57%	45.57%	40.222	0.1833	37.29%	122.2%	28.44%
HUMBOLDT	1	147.8%	147.8%	.	.	147.8%	100.0%	0.00%
JACKSON	1	567.1%	567.1%	.	.	567.1%	100.0%	0.00%
JASPER	1	478.5%	478.5%	.	.	478.5%	100.0%	0.00%
JEFFERSON	2	66.57%	66.57%	7.2941	0.0486	63.94%	104.1%	5.16%
JOHNSON	1	68.33%	68.33%	.	.	68.33%	100.0%	0.00%
KEOKUK	2	29.48%	29.48%	77.822	0.2294	26.93%	109.5%	55.03%
KOSSUTH	1	100.0%	100.0%	.	.	100.0%	100.0%	0.00%
LEE	1	199.4%	199.4%	.	.	199.4%	100.0%	0.00%
LINN	2	64.83%	64.83%	24.913	0.1615	63.61%	101.9%	17.62%
Linn - Cedar Rapids	1	56.75%	56.75%	.	.	56.75%	100.0%	0.00%
MADISON	1	138.5%	138.5%	.	.	138.5%	100.0%	0.00%
MARSHALL	1	111.5%	111.5%	.	.	111.5%	100.0%	0.00%
MUSCATINE	1	101.4%	101.4%	.	.	101.4%	100.0%	0.00%
POLK	5	88.27%	92.83%	54.749	0.4833	80.61%	109.5%	36.24%
POTTAWATTAMIE	2	363.1%	363.1%	88.411	3.2105	387.2%	93.79%	62.52%
POWESHIEK	1	168.1%	168.1%	.	.	168.1%	100.0%	0.00%
SCOTT	3	93.85%	96.12%	13.263	0.1245	88.61%	105.9%	8.52%
Scott - Davenport	1	115.8%	115.8%	.	.	115.8%	100.0%	0.00%
SIOUX	3	162.2%	102.9%	77.262	1.253	108.9%	148.9%	74.03%
Story - Ames	2	71.68%	71.68%	11.561	0.0829	69.95%	102.5%	8.17%
TAYLOR	1	101.6%	101.6%	.	.	101.6%	100.0%	0.00%
WAPELLO	1	134.7%	134.7%	.	.	134.7%	100.0%	0.00%
WARREN	2	70.40%	70.40%	5.4151	0.0381	70.70%	99.58%	3.83%

CLASSIFICATION=Industrial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WINNEBAGO	1	139.1%	139.1%	.	.	139.1%	100.0%	0.00%
Woodbury - Sioux City	1	93.25%	93.25%	.	.	93.25%	100.0%	0.00%

CLASSIFICATION=Industrial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
BLACK HAWK	2	122.6%	122.6%	38.422	0.471	94.03%	130.4%	27.17%
BUENA VISTA	1	94.66%	94.66%	.	.	94.66%	100.0%	0.00%
CLAYTON	1	135.5%	135.5%	.	.	135.5%	100.0%	0.00%
LINN	1	42.89%	42.89%	.	.	42.89%	100.0%	0.00%
MAHASKA	1	111.8%	111.8%	.	.	111.8%	100.0%	0.00%
POLK	2	65.55%	65.55%	2.4162	0.0158	66.23%	98.97%	1.71%
POTTAWATTAMIE	2	97.96%	97.96%	12.388	0.1213	100.7%	97.27%	8.76%
Scott - Davenport	1	118.7%	118.7%	.	.	118.7%	100.0%	0.00%
Woodbury - Sioux City	1	146.0%	146.0%	.	.	146.0%	100.0%	0.00%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	69	104.6%	97.72%	41.123	0.43	92.22%	113.4%	25.05%
ADAMS	43	102.2%	82.16%	56.635	0.5789	76.99%	132.8%	47.86%
ALLAMAKEE	156	102.7%	96.87%	36.349	0.3734	94.09%	109.2%	23.74%
APPANOOSE	149	105.1%	96.56%	47.892	0.5031	91.57%	114.7%	30.66%
AUDUBON	76	103.6%	98.54%	37.559	0.3892	89.91%	115.2%	27.16%
BENTON	313	108.6%	97.00%	42.474	0.4611	97.30%	111.6%	24.49%
BLACK HAWK	1616	98.96%	93.93%	30.837	0.3052	94.19%	105.1%	15.93%
BOONE	318	104.6%	95.42%	45.747	0.4785	93.90%	111.4%	26.10%
BREMER	306	97.81%	92.89%	24.517	0.2398	93.71%	104.4%	14.25%
BUCHANAN	237	103.5%	97.57%	30.945	0.3203	79.74%	129.8%	19.40%
BUENA VISTA	232	96.13%	93.43%	22.208	0.2135	93.06%	103.3%	16.24%
BUTLER	114	103.3%	96.82%	32.302	0.3337	95.12%	108.6%	20.84%
CALHOUN	111	96.84%	90.31%	37.482	0.363	86.54%	111.9%	27.39%
CARROLL	260	105.5%	96.06%	40.775	0.4303	94.99%	111.1%	24.97%
CASS	147	102.0%	96.94%	32.631	0.3329	94.41%	108.0%	18.21%
CEDAR	194	97.69%	94.33%	25.028	0.2445	76.83%	127.2%	15.64%
CERRO GORDO	267	96.47%	95.88%	21.163	0.2042	92.89%	103.9%	13.25%
Cerro Gordo - Mason City	303	109.0%	98.99%	40.222	0.4386	98.57%	110.6%	20.84%
CHEROKEE	136	88.52%	85.17%	27.509	0.2435	82.54%	107.2%	18.70%
CHICKASAW	128	97.01%	95.76%	19.656	0.1907	93.41%	103.9%	13.90%
CLARKE	94	95.70%	90.12%	35.113	0.336	88.70%	107.9%	19.82%
CLAY	229	97.72%	94.96%	24.527	0.2397	92.51%	105.6%	15.39%
CLAYTON	190	97.48%	92.20%	34.265	0.334	89.65%	108.7%	22.71%
CLINTON	208	98.29%	93.83%	25.925	0.2548	92.48%	106.3%	16.84%
Clinton - City of Clinton	312	114.7%	103.3%	37.619	0.4313	81.57%	140.5%	23.28%
CRAWFORD	147	101.8%	96.71%	30.049	0.3059	94.73%	107.5%	18.41%
DALLAS	1403	96.97%	96.30%	18.869	0.183	95.44%	101.6%	9.20%
DAVIS	79	108.2%	103.3%	29.828	0.3228	98.65%	109.7%	22.49%
DECATUR	72	113.4%	100.1%	55.785	0.6323	90.46%	125.3%	39.83%
DELAWARE	156	94.41%	89.29%	28.877	0.2726	90.69%	104.1%	19.57%
DES MOINES	500	102.3%	95.77%	37.495	0.3837	93.55%	109.4%	21.49%
DICKINSON	489	92.31%	89.26%	22.628	0.2089	89.51%	103.1%	14.59%
DUBUQUE	396	93.99%	91.31%	17.953	0.1687	91.22%	103.0%	11.71%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Dubuque - City of Dubuque	757	98.29%	94.63%	25.325	0.2489	94.06%	104.5%	13.70%
EMMET	136	104.3%	92.14%	43.557	0.4543	91.10%	114.5%	30.81%
FAYETTE	192	103.5%	95.65%	34.106	0.353	92.68%	111.7%	23.69%
FLOYD	186	98.10%	95.29%	27.664	0.2714	93.70%	104.7%	17.46%
FRANKLIN	74	98.07%	98.43%	22.664	0.2223	93.26%	105.2%	16.90%
FREMONT	56	105.1%	94.89%	33.976	0.3572	92.71%	113.4%	27.11%
GREENE	119	101.0%	95.79%	34.102	0.3444	91.23%	110.7%	25.32%
GRUNDY	119	101.5%	91.15%	41.392	0.42	91.68%	110.7%	24.37%
GUTHRIE	131	95.09%	90.87%	29.283	0.2785	86.97%	109.3%	19.83%
HAMILTON	169	100.5%	93.97%	39.446	0.3964	93.44%	107.5%	22.89%
HANCOCK	131	104.2%	93.55%	38.805	0.4043	93.47%	111.5%	23.28%
HARDIN	242	105.7%	96.95%	42.19	0.4461	93.44%	113.2%	30.71%
HARRISON	137	99.25%	90.42%	33.167	0.3292	92.22%	107.6%	25.97%
HENRY	221	99.61%	94.88%	34.277	0.3415	93.05%	107.1%	18.91%
HOWARD	84	97.42%	95.02%	23.149	0.2255	92.52%	105.3%	17.86%
HUMBOLDT	116	100.9%	96.04%	27.622	0.2786	94.81%	106.4%	19.78%
IDA	65	103.1%	89.68%	49.933	0.515	87.96%	117.3%	29.95%
IOWA	170	103.1%	94.39%	42.116	0.4343	93.76%	110.0%	21.95%
JACKSON	168	105.1%	97.75%	29.468	0.3098	98.31%	106.9%	18.84%
JASPER	401	108.2%	95.13%	49.092	0.5312	94.59%	114.4%	25.54%
JEFFERSON	179	93.11%	89.63%	31.411	0.2925	88.76%	104.9%	19.11%
JOHNSON	1212	92.74%	92.16%	11.168	0.1036	92.67%	100.1%	7.56%
Johnson - Iowa City	974	92.75%	92.62%	11.313	0.1049	92.07%	100.7%	7.49%
JONES	202	99.86%	91.61%	33.542	0.335	91.44%	109.2%	21.86%
KEOKUK	79	108.8%	100.1%	39.825	0.4335	96.90%	112.3%	28.63%
KOSSUTH	168	95.42%	92.07%	30.885	0.2947	87.74%	108.8%	21.43%
LEE	334	103.2%	94.40%	36.97	0.3814	94.53%	109.1%	24.63%
LINN	1188	99.64%	97.58%	17.12	0.1706	97.63%	102.1%	9.03%
Linn - Cedar Rapids	2068	104.3%	98.77%	26.01	0.2713	99.61%	104.7%	13.40%
LOUISA	86	108.1%	99.33%	33.348	0.3606	98.35%	109.9%	21.64%
LUCAS	73	102.4%	97.98%	35.295	0.3615	97.24%	105.3%	25.73%
LYON	128	98.23%	96.32%	28.556	0.2805	92.55%	106.1%	19.57%
MADISON	155	97.60%	94.08%	26.59	0.2595	93.68%	104.2%	15.17%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MAHASKA	260	106.4%	97.15%	31.796	0.3384	96.88%	109.8%	20.61%
MARION	407	101.1%	92.43%	37.971	0.3839	92.83%	108.9%	21.33%
MARSHALL	395	106.3%	97.77%	35.481	0.3771	97.12%	109.4%	22.86%
MILLS	178	114.8%	103.1%	39.44	0.4528	103.2%	111.2%	22.82%
MITCHELL	102	95.65%	93.86%	24.258	0.232	92.13%	103.8%	15.86%
MONONA	89	102.8%	88.49%	51.07	0.5251	86.59%	118.8%	35.82%
MONROE	79	104.3%	92.63%	49.694	0.5185	89.77%	116.2%	32.11%
MONTGOMERY	108	105.8%	94.31%	37.326	0.395	91.56%	115.6%	27.54%
MUSCATINE	480	106.9%	98.87%	40.167	0.4293	100.1%	106.8%	17.48%
OBRIEN	164	98.33%	93.14%	35.761	0.3517	89.16%	110.3%	20.82%
OSCEOLA	65	100.4%	95.94%	30.664	0.308	90.82%	110.6%	20.87%
PAGE	160	111.5%	101.8%	40.488	0.4516	99.77%	111.8%	23.65%
PALO ALTO	130	101.1%	94.45%	39.736	0.4018	90.70%	111.5%	29.56%
PLYMOUTH	289	97.25%	91.36%	33.046	0.3214	92.06%	105.6%	16.29%
POCAHONTAS	86	103.6%	91.25%	60.153	0.6229	87.82%	117.9%	34.61%
POLK	6745	101.2%	94.56%	34.276	0.347	94.61%	107.0%	15.92%
POTTAWATTAMIE	1008	108.2%	100.2%	28.973	0.3136	100.7%	107.5%	17.78%
POWESHIEK	221	101.1%	93.36%	33.464	0.3383	91.90%	110.0%	20.74%
RINGGOLD	69	104.4%	95.40%	32.71	0.3416	91.55%	114.1%	24.61%
SAC	104	100.8%	92.07%	56.757	0.5722	86.35%	116.8%	26.72%
SCOTT	1111	94.29%	91.58%	23.939	0.2257	92.39%	102.1%	11.64%
Scott - Davenport	1348	102.1%	95.51%	31.665	0.3231	96.41%	105.9%	15.19%
SHELBY	106	108.2%	94.70%	44.235	0.4787	94.85%	114.1%	27.90%
SIOUX	420	93.59%	92.90%	21.816	0.2042	91.24%	102.6%	14.90%
STORY	370	95.55%	93.20%	17.769	0.1698	93.99%	101.7%	11.04%
Story - Ames	651	96.90%	94.26%	17.296	0.1676	95.69%	101.3%	9.85%
TAMA	149	105.0%	94.97%	32.099	0.3369	95.19%	110.3%	23.91%
TAYLOR	66	108.7%	104.1%	41.574	0.4518	97.03%	112.0%	30.92%
UNION	109	102.6%	92.05%	51.255	0.526	89.17%	115.1%	30.43%
VAN BUREN	60	103.4%	99.62%	27.127	0.2806	96.07%	107.7%	19.93%
WAPELLO	360	112.3%	103.4%	45.684	0.513	100.9%	111.3%	28.71%
WARREN	590	98.79%	95.69%	20.111	0.1987	96.45%	102.4%	11.93%
WASHINGTON	245	96.20%	95.68%	17.154	0.165	93.46%	102.9%	13.19%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WAYNE	61	103.4%	95.24%	42.2	0.4362	92.74%	111.5%	28.72%
WEBSTER	467	108.2%	94.99%	44.282	0.4793	95.27%	113.6%	28.01%
WINNEBAGO	138	99.54%	93.26%	31.271	0.3113	93.59%	106.4%	21.89%
WINNESHIEK	197	95.21%	90.79%	30.219	0.2877	89.58%	106.3%	18.15%
WOODBURY	178	94.25%	90.95%	22.244	0.2097	91.35%	103.2%	13.14%
Woodbury - Sioux City	938	97.25%	90.50%	33.822	0.3289	91.21%	106.6%	18.65%
WORTH	66	106.1%	93.38%	39.348	0.4175	93.48%	113.5%	27.38%
WRIGHT	126	107.8%	101.2%	32.449	0.3498	97.30%	110.8%	22.18%

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	10	126.9%	119.9%	22.421	0.2846	116.4%	109.1%	18.47%
ADAMS	8	160.0%	128.7%	69.256	1.1081	103.2%	155.0%	61.98%
ALLAMAKEE	8	102.4%	97.14%	26.015	0.2664	96.61%	106.0%	23.79%
APPANOOSE	25	158.9%	104.6%	172.3	2.7376	114.6%	138.6%	76.42%
AUDUBON	4	104.6%	107.1%	13.649	0.1428	103.6%	100.9%	10.67%
BENTON	16	98.13%	92.93%	25.772	0.2529	92.76%	105.8%	19.12%
BLACK HAWK	50	99.30%	95.29%	31.986	0.3176	95.54%	103.9%	23.28%
BOONE	18	116.4%	104.0%	37.056	0.4314	105.0%	110.8%	32.52%
BUCHANAN	5	109.6%	106.7%	9.2686	0.1016	105.2%	104.2%	7.33%
BUENA VISTA	10	102.2%	102.6%	17.261	0.1764	101.3%	100.9%	12.69%
BUTLER	4	85.35%	85.75%	81.802	0.6981	72.33%	118.0%	55.22%
CALHOUN	16	117.8%	116.4%	34.935	0.4116	100.1%	117.6%	26.92%
CARROLL	12	101.7%	94.46%	28.577	0.2907	99.54%	102.2%	19.40%
CASS	13	99.67%	111.3%	63.928	0.6372	90.14%	110.6%	41.53%
CEDAR	9	124.3%	126.7%	17.818	0.2214	113.8%	109.1%	12.91%
CERRO GORDO	8	96.99%	106.4%	34.283	0.3325	102.2%	94.94%	18.56%
Cerro Gordo - Mason City	13	99.26%	101.2%	32.013	0.3177	99.51%	99.75%	22.63%
CHEROKEE	15	155.4%	95.08%	163.5	2.5405	90.31%	172.1%	81.09%
CHICKASAW	13	108.0%	99.23%	37.489	0.4047	98.16%	110.0%	23.10%
CLARKE	16	116.7%	104.8%	42.408	0.4947	95.78%	121.8%	30.04%
CLAY	1	129.6%	129.6%	.	.	129.6%	100.0%	0.00%
CLAYTON	10	105.2%	89.51%	59.058	0.6211	59.04%	178.1%	39.17%
CLINTON	10	120.8%	97.08%	50.061	0.605	91.31%	132.3%	42.26%
Clinton - City of Clinton	33	110.5%	106.2%	27.727	0.3063	106.4%	103.8%	21.26%
CRAWFORD	7	130.2%	114.7%	44.816	0.5834	107.9%	120.6%	29.76%
DALLAS	11	119.0%	95.09%	47.016	0.5594	106.0%	112.3%	33.33%
DAVIS	7	109.8%	98.17%	28.804	0.3164	93.09%	118.0%	25.89%
DECATUR	15	143.0%	122.0%	50.468	0.7217	118.9%	120.3%	39.24%
DELAWARE	15	114.6%	93.92%	36.483	0.4183	107.7%	106.4%	30.66%
DES MOINES	71	112.7%	88.18%	77.949	0.8783	93.33%	120.7%	48.38%
DICKINSON	1	87.93%	87.93%	.	.	87.93%	100.0%	0.00%
DUBUQUE	14	93.14%	91.38%	16.3	0.1518	92.14%	101.1%	12.51%
Dubuque - City of Dubuque	30	109.1%	98.07%	43.68	0.4764	99.85%	109.2%	22.21%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
EMMET	14	73.38%	84.20%	46.483	0.3411	73.31%	100.1%	30.59%
FAYETTE	18	96.23%	91.83%	28.175	0.2711	93.56%	102.8%	22.05%
FLOYD	3	99.10%	73.79%	44.231	0.4383	84.96%	116.6%	34.29%
FRANKLIN	11	95.58%	92.40%	29.39	0.2809	92.28%	103.6%	21.67%
FREMONT	4	89.76%	91.03%	10.594	0.0951	90.85%	98.80%	7.63%
GRUNDY	6	118.0%	104.6%	36.55	0.4312	108.3%	109.0%	24.21%
GUTHRIE	6	110.0%	102.4%	27.611	0.3037	102.2%	107.6%	23.46%
HAMILTON	18	103.2%	95.09%	34.179	0.3527	100.4%	102.8%	25.02%
HANCOCK	7	110.3%	124.0%	30.417	0.3356	94.99%	116.1%	21.86%
HARDIN	13	93.01%	97.18%	49.138	0.4571	91.24%	101.9%	35.99%
HARRISON	13	101.7%	110.3%	34.961	0.3557	93.06%	109.3%	20.60%
HENRY	7	106.8%	100.5%	33.958	0.3628	100.8%	106.0%	19.51%
HOWARD	10	96.73%	92.74%	23.555	0.2278	90.24%	107.2%	19.49%
HUMBOLDT	8	113.8%	112.1%	36.687	0.4173	107.3%	106.0%	28.37%
IDA	2	310.6%	310.6%	96.13	2.9856	268.4%	115.7%	67.97%
IOWA	12	106.3%	105.6%	31.796	0.338	100.5%	105.8%	20.18%
JACKSON	10	107.5%	101.7%	22.542	0.2423	101.6%	105.7%	17.15%
JASPER	60	125.6%	106.2%	62.154	0.7805	103.3%	121.5%	40.53%
JEFFERSON	2	91.03%	91.03%	13.935	0.1269	86.17%	105.6%	9.85%
JOHNSON	5	99.57%	98.86%	10.184	0.1014	101.3%	98.31%	6.15%
Johnson - Iowa City	10	96.16%	97.43%	12.728	0.1224	94.70%	101.5%	9.66%
JONES	13	125.6%	111.4%	48.989	0.6154	98.15%	128.0%	38.14%
KEOKUK	11	109.0%	101.6%	33.426	0.3643	96.31%	113.2%	25.45%
KOSSUTH	14	91.39%	87.84%	43.696	0.3993	85.61%	106.7%	35.61%
LEE	6	105.6%	104.6%	33.069	0.3493	104.8%	100.8%	24.16%
LINN	28	108.8%	99.17%	35.047	0.3814	102.4%	106.3%	19.35%
Linn - Cedar Rapids	39	198.5%	99.97%	245.19	4.8675	106.0%	187.2%	108.1%
LOUISA	8	104.3%	96.48%	21.303	0.2223	96.74%	107.9%	17.73%
LUCAS	3	61.69%	32.05%	109.01	0.6724	41.81%	147.5%	129.3%
LYON	8	84.45%	83.56%	44.209	0.3733	71.18%	118.6%	34.30%
MADISON	13	94.65%	91.37%	42.614	0.4034	89.83%	105.4%	28.48%
MAHASKA	21	107.8%	99.03%	55.943	0.6029	96.26%	111.9%	26.13%
MARION	34	124.1%	112.4%	45.389	0.5633	93.56%	132.6%	38.16%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MARSHALL	80	104.5%	97.67%	46.004	0.4807	101.1%	103.4%	29.70%
MILLS	6	118.4%	101.6%	34.189	0.4049	115.7%	102.3%	29.68%
MITCHELL	9	95.23%	97.25%	12.999	0.1238	96.55%	98.63%	8.46%
MONONA	10	96.60%	95.32%	28.526	0.2756	95.70%	100.9%	18.94%
MONROE	8	131.0%	108.1%	75.404	0.9878	112.0%	116.9%	48.48%
MONTGOMERY	22	127.9%	103.6%	47.793	0.6114	106.1%	120.5%	35.57%
MUSCATINE	34	128.3%	99.92%	143.42	1.8394	99.00%	129.5%	45.97%
OSCEOLA	12	105.7%	88.42%	54.741	0.5788	90.81%	116.4%	29.29%
PAGE	10	89.18%	78.98%	72.494	0.6465	83.20%	107.2%	58.59%
PALO ALTO	9	109.4%	93.50%	78.259	0.8564	91.32%	119.8%	57.53%
PLYMOUTH	10	109.7%	110.4%	23.671	0.2597	115.4%	95.09%	17.13%
POCAHONTAS	7	87.72%	85.83%	21.608	0.1895	94.70%	92.62%	13.16%
POLK	348	110.5%	95.61%	65.769	0.7267	98.02%	112.7%	30.36%
POTTAWATTAMIE	48	121.9%	113.4%	38.74	0.4722	103.4%	117.9%	25.71%
POWESHIEK	10	102.4%	90.13%	39.265	0.4021	94.61%	108.2%	29.48%
RINGGOLD	13	106.2%	105.8%	37.55	0.3989	94.45%	112.5%	28.71%
SAC	13	89.69%	83.68%	60.641	0.5439	64.87%	138.3%	41.56%
SCOTT	13	116.5%	98.70%	69.955	0.815	99.47%	117.1%	32.37%
Scott - Davenport	57	108.4%	97.45%	32.607	0.3534	100.5%	107.9%	23.30%
SHELBY	11	102.0%	87.67%	41.697	0.4253	103.1%	98.89%	26.87%
SIOUX	12	99.07%	101.6%	14.75	0.1461	97.28%	101.8%	10.85%
STORY	12	115.5%	100.2%	37.248	0.4303	100.1%	115.4%	31.37%
Story - Ames	5	94.88%	92.13%	7.4655	0.0708	95.11%	99.75%	5.39%
TAMA	17	117.6%	103.0%	49.311	0.5797	105.4%	111.5%	32.73%
TAYLOR	5	101.0%	92.97%	49.188	0.4966	96.65%	104.5%	32.97%
UNION	21	120.5%	113.3%	45.389	0.547	115.2%	104.6%	36.18%
VAN BUREN	5	115.3%	105.9%	39.612	0.4567	98.06%	117.6%	33.73%
WAPELLO	118	97.70%	88.24%	40.236	0.3931	91.83%	106.4%	33.24%
WARREN	21	104.8%	100.2%	30.537	0.3201	99.36%	105.5%	22.31%
WASHINGTON	8	88.02%	88.84%	24.647	0.217	87.92%	100.1%	19.16%
WAYNE	5	102.6%	94.81%	35.594	0.3651	97.46%	105.2%	22.44%
WEBSTER	62	121.2%	107.8%	39.236	0.4757	105.6%	114.9%	32.46%
WINNEBAGO	10	113.1%	101.0%	39.218	0.4435	93.05%	121.5%	35.32%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WINNESHIEK	6	128.2%	106.4%	46.023	0.59	105.9%	121.1%	40.96%
WOODBURY	11	85.10%	88.45%	19.667	0.1674	83.09%	102.4%	14.15%
Woodbury - Sioux City	100	99.62%	90.42%	44.285	0.4411	83.90%	118.7%	31.96%
WORTH	13	99.79%	94.27%	19.676	0.1964	96.20%	103.7%	15.63%
WRIGHT	4	99.45%	89.70%	46.404	0.4615	103.1%	96.42%	37.01%

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	20	96.32%	93.18%	40.87	0.3937	71.14%	135.4%	23.15%
ADAMS	16	94.09%	97.55%	20.948	0.1971	93.21%	100.9%	15.89%
ALLAMAKEE	26	100.1%	99.74%	22.39	0.2241	93.31%	107.2%	15.56%
APPANOOSE	13	111.9%	99.61%	41.415	0.4635	97.36%	114.9%	33.12%
AUDUBON	15	97.71%	96.39%	23.911	0.2336	100.2%	97.53%	14.02%
BENTON	13	105.5%	87.19%	45.151	0.4764	104.2%	101.2%	29.14%
BLACK HAWK	59	105.0%	96.46%	39.4	0.4136	92.01%	114.1%	30.16%
BOONE	13	99.59%	97.00%	31.479	0.3135	73.61%	135.3%	24.38%
BREMER	15	97.45%	95.49%	36.133	0.3521	93.70%	104.0%	28.35%
BUCHANAN	7	105.8%	100.0%	25.635	0.2713	95.13%	111.2%	20.17%
BUENA VISTA	22	132.1%	111.5%	55.353	0.7313	121.5%	108.7%	38.80%
BUTLER	22	98.95%	91.30%	33.196	0.3285	93.54%	105.8%	24.16%
CALHOUN	15	98.58%	96.23%	22.082	0.2177	100.0%	98.57%	13.24%
CARROLL	18	123.6%	100.3%	48.275	0.5969	73.91%	167.3%	45.09%
CASS	22	101.1%	91.63%	47.553	0.4807	86.32%	117.1%	32.39%
CEDAR	7	92.11%	91.75%	24.473	0.2254	92.83%	99.22%	18.14%
CERRO GORDO	31	88.59%	96.93%	26.96	0.2388	89.10%	99.42%	17.63%
Cerro Gordo - Mason City	18	95.31%	96.39%	29.561	0.2817	93.10%	102.4%	22.59%
CHEROKEE	8	91.00%	95.18%	14.344	0.1305	85.86%	106.0%	10.01%
CHICKASAW	5	106.9%	106.3%	20.48	0.2189	100.1%	106.8%	16.06%
CLARKE	13	94.11%	96.85%	16.037	0.1509	86.24%	109.1%	9.54%
CLAY	17	89.41%	77.88%	39.349	0.3518	85.63%	104.4%	32.91%
CLAYTON	11	102.7%	99.62%	48.328	0.4965	82.66%	124.3%	37.31%
CLINTON	5	86.95%	82.56%	31.854	0.277	84.79%	102.5%	25.07%
Clinton - City of Clinton	12	112.3%	101.9%	47.857	0.5376	105.4%	106.6%	34.23%
CRAWFORD	20	96.91%	94.13%	24.598	0.2384	93.19%	104.0%	16.99%
DALLAS	23	97.57%	94.69%	38.766	0.3782	92.80%	105.1%	30.53%
DAVIS	18	93.79%	91.12%	34.369	0.3224	83.21%	112.7%	23.29%
DECATUR	17	85.57%	88.84%	22.793	0.195	83.34%	102.7%	17.94%
DELAWARE	6	103.6%	94.30%	46.05	0.4771	99.82%	103.8%	33.91%
DES MOINES	19	105.4%	99.65%	39.632	0.4179	97.45%	108.2%	32.31%
DICKINSON	34	121.2%	105.4%	59.375	0.7199	106.1%	114.3%	33.93%
DUBUQUE	13	119.4%	98.46%	50.143	0.5987	93.24%	128.1%	45.84%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Dubuque - City of Dubuque	27	90.92%	85.13%	25.649	0.2332	68.10%	133.5%	20.37%
EMMET	23	98.47%	90.18%	31.039	0.3056	95.14%	103.5%	24.66%
FAYETTE	21	91.08%	97.62%	23.12	0.2106	79.66%	114.3%	15.62%
FLOYD	22	100.9%	101.7%	24.333	0.2454	71.96%	140.1%	13.91%
FRANKLIN	21	111.4%	104.3%	27.717	0.3089	102.0%	109.2%	19.95%
FREMONT	14	107.2%	103.4%	18.769	0.2013	105.1%	102.1%	15.02%
GREENE	15	97.37%	96.43%	25.619	0.2494	94.62%	102.9%	20.02%
GRUNDY	20	121.8%	104.6%	41.208	0.5021	111.9%	108.9%	25.73%
GUTHRIE	5	87.65%	88.30%	11.36	0.0996	86.14%	101.8%	7.73%
HAMILTON	23	92.71%	93.43%	35.513	0.3293	84.54%	109.7%	21.58%
HANCOCK	8	122.6%	123.1%	45.976	0.5636	109.9%	111.6%	30.53%
HARDIN	14	97.03%	80.51%	51.767	0.5023	84.76%	114.5%	38.12%
HARRISON	7	63.87%	68.85%	28.237	0.1804	68.87%	92.75%	20.61%
HENRY	17	94.16%	95.83%	29.817	0.2807	72.28%	130.3%	20.78%
HOWARD	15	97.99%	94.81%	45.95	0.4503	88.99%	110.1%	22.14%
HUMBOLDT	20	104.4%	98.15%	27.136	0.2833	98.27%	106.3%	14.59%
IDA	6	88.36%	93.46%	38.554	0.3407	94.94%	93.08%	26.47%
IOWA	12	102.4%	104.0%	30.864	0.3162	90.37%	113.4%	20.08%
JACKSON	14	128.4%	102.7%	49.868	0.6403	93.36%	137.5%	41.66%
JASPER	14	109.7%	97.73%	38.34	0.4206	89.42%	122.7%	30.99%
JEFFERSON	17	103.8%	88.46%	56.739	0.5891	63.84%	162.6%	37.63%
JOHNSON	52	94.63%	93.72%	19.912	0.1884	95.83%	98.75%	15.17%
Johnson - Iowa City	17	84.52%	80.18%	20.344	0.172	81.95%	103.1%	16.91%
JONES	14	104.1%	98.79%	21.633	0.2252	111.7%	93.19%	17.70%
KEOKUK	19	114.3%	102.6%	44.755	0.5116	96.04%	119.0%	29.48%
KOSSUTH	9	97.73%	86.98%	30.746	0.3005	88.12%	110.9%	24.52%
LEE	17	104.8%	94.06%	44.601	0.4676	78.42%	133.7%	32.47%
LINN	39	93.20%	97.26%	25.57	0.2383	89.34%	104.3%	18.23%
Linn - Cedar Rapids	57	100.5%	97.75%	27.848	0.2799	90.42%	111.2%	20.94%
LOUISA	14	94.74%	100.9%	20.928	0.1983	95.67%	99.03%	10.89%
LUCAS	17	96.55%	99.19%	24.414	0.2357	90.91%	106.2%	17.93%
LYON	18	85.91%	88.15%	19.288	0.1657	85.55%	100.4%	14.13%
MADISON	8	99.84%	96.65%	35.51	0.3545	93.29%	107.0%	27.23%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MAHASKA	13	121.1%	111.8%	30.723	0.372	94.13%	128.6%	23.97%
MARION	21	108.6%	95.47%	40.775	0.4428	95.94%	113.2%	29.76%
MARSHALL	14	114.1%	105.4%	57.678	0.6581	95.11%	120.0%	36.60%
MILLS	21	114.7%	102.8%	53.592	0.6146	96.81%	118.4%	28.94%
MITCHELL	17	92.46%	93.08%	14.82	0.137	93.64%	98.74%	11.00%
MONONA	4	115.7%	109.0%	33.455	0.387	92.68%	124.8%	27.43%
MONROE	13	88.22%	89.52%	20.001	0.1764	88.71%	99.44%	14.78%
MONTGOMERY	20	95.37%	97.28%	24.952	0.238	95.09%	100.3%	15.36%
MUSCATINE	19	100.7%	91.61%	38.079	0.3836	55.36%	182.0%	30.39%
OBRIEN	14	95.42%	94.03%	29.187	0.2785	87.97%	108.5%	21.93%
OSCEOLA	12	94.39%	99.06%	16.685	0.1575	91.79%	102.8%	12.20%
PAGE	22	103.5%	95.32%	64.609	0.6689	82.42%	125.6%	29.38%
PALO ALTO	14	127.6%	120.7%	42.426	0.5414	169.7%	75.19%	20.34%
PLYMOUTH	13	134.2%	107.7%	45.42	0.6096	130.8%	102.6%	40.49%
POCAHONTAS	18	89.12%	94.54%	23.027	0.2052	78.98%	112.8%	15.98%
POLK	118	96.71%	92.33%	38.619	0.3735	86.24%	112.1%	21.84%
POTTAWATTAMIE	30	97.69%	93.42%	28.702	0.2804	92.27%	105.9%	18.00%
POWESHIEK	14	142.5%	101.0%	130.89	1.8652	71.92%	198.1%	71.29%
RINGGOLD	12	95.58%	98.42%	32.873	0.3142	92.21%	103.7%	19.71%
SAC	15	95.37%	95.83%	18.44	0.1759	92.99%	102.6%	11.85%
SCOTT	31	100.6%	93.68%	41.179	0.4144	69.30%	145.2%	24.14%
Scott - Davenport	97	111.8%	101.7%	49.34	0.5518	84.83%	131.8%	31.86%
SHELBY	24	112.0%	100.9%	26.691	0.299	105.8%	105.9%	16.80%
SIOUX	22	89.00%	80.42%	33.812	0.3009	81.03%	109.8%	28.82%
STORY	22	100.1%	96.56%	39.205	0.3923	90.81%	110.2%	24.17%
Story - Ames	29	102.0%	94.60%	34.784	0.3548	108.2%	94.23%	25.48%
TAMA	29	98.23%	94.91%	25.207	0.2476	75.31%	130.4%	16.23%
TAYLOR	15	106.7%	87.72%	51.405	0.5485	91.31%	116.9%	38.61%
UNION	21	98.23%	96.17%	47.224	0.4639	93.91%	104.6%	25.06%
VAN BUREN	16	101.0%	98.91%	28.67	0.2895	91.49%	110.4%	15.84%
WAPELLO	25	102.6%	94.47%	57.738	0.5923	40.71%	252.0%	40.70%
WARREN	8	90.10%	94.52%	21.289	0.1918	94.52%	95.33%	14.03%
WASHINGTON	27	80.09%	84.25%	32.116	0.2572	84.13%	95.19%	22.18%

CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WAYNE	14	92.93%	97.79%	13.203	0.1227	94.67%	98.16%	8.06%
WEBSTER	17	85.32%	82.65%	45.523	0.3884	62.91%	135.6%	30.34%
WINNEBAGO	17	86.47%	87.42%	24.967	0.2159	85.28%	101.4%	17.17%
WINNESHIEK	16	118.3%	97.16%	69.958	0.8275	91.72%	129.0%	41.13%
WOODBURY	7	92.50%	79.00%	63.299	0.5855	47.16%	196.2%	47.87%
Woodbury - Sioux City	43	111.7%	92.46%	61.444	0.6866	92.43%	120.9%	44.65%
WORTH	14	93.87%	96.94%	24.832	0.2331	100.3%	93.59%	16.33%
WRIGHT	5	77.38%	94.40%	40.211	0.3112	81.73%	94.68%	20.44%

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	97.86%	97.86%	.	.	97.86%	100.0%	0.00%
ALLAMAKEE	1	82.07%	82.07%	.	.	82.07%	100.0%	0.00%
APPANOOSE	4	88.23%	87.85%	4.2656	0.0376	87.66%	100.7%	3.25%
AUDUBON	1	102.0%	102.0%	.	.	102.0%	100.0%	0.00%
BENTON	2	64.67%	64.67%	93.594	0.6052	81.47%	79.38%	66.18%
BLACK HAWK	9	100.2%	93.17%	37.881	0.3796	91.75%	109.2%	25.48%
BOONE	6	124.4%	110.1%	53.323	0.6633	100.7%	123.6%	35.63%
BREMER	2	88.50%	88.50%	8.774	0.0777	91.95%	96.25%	6.20%
BUCHANAN	2	84.91%	84.91%	46.757	0.397	84.91%	100.0%	33.06%
BUENA VISTA	4	133.8%	83.66%	79.909	1.0693	88.77%	150.7%	69.02%
BUTLER	1	119.1%	119.1%	.	.	119.1%	100.0%	0.00%
CALHOUN	1	109.6%	109.6%	.	.	109.6%	100.0%	0.00%
CARROLL	2	111.9%	111.9%	22.63	0.2532	109.2%	102.5%	16.00%
CASS	2	77.18%	77.18%	32.78	0.253	67.33%	114.6%	23.18%
CEDAR	2	164.9%	164.9%	54.39	0.8968	146.5%	112.5%	38.46%
CERRO GORDO	1	77.39%	77.39%	.	.	77.39%	100.0%	0.00%
Cerro Gordo - Mason City	5	83.99%	89.71%	29.852	0.2507	99.44%	84.46%	19.97%
CHEROKEE	1	68.38%	68.38%	.	.	68.38%	100.0%	0.00%
CHICKASAW	1	26.33%	26.33%	.	.	26.33%	100.0%	0.00%
CLARKE	2	60.74%	60.74%	46.212	0.2807	53.50%	113.5%	32.68%
CLAY	5	133.5%	89.49%	81.865	1.0932	92.69%	144.1%	60.43%
CLAYTON	5	97.31%	72.42%	70.953	0.6904	74.43%	130.7%	47.38%
CLINTON	2	81.57%	81.57%	35.428	0.289	64.28%	126.9%	25.05%
Clinton - City of Clinton	2	109.9%	109.9%	13.078	0.1437	105.9%	103.7%	9.25%
CRAWFORD	5	60.07%	64.11%	37.315	0.2242	68.03%	88.30%	24.06%
DALLAS	4	73.52%	61.65%	56.594	0.4161	93.76%	78.41%	44.24%
DAVIS	5	103.4%	98.88%	21.913	0.2266	101.4%	102.0%	13.86%
DECATUR	2	57.63%	57.63%	8.6937	0.0501	58.19%	99.03%	6.15%
DELAWARE	7	84.56%	69.05%	49.493	0.4185	76.55%	110.5%	38.25%
DES MOINES	12	62.99%	59.54%	65.323	0.4115	44.76%	140.7%	57.15%
DICKINSON	1	76.57%	76.57%	.	.	76.57%	100.0%	0.00%
DUBUQUE	3	183.2%	66.63%	117	2.1438	135.1%	135.6%	189.2%
Dubuque - City of Dubuque	7	106.3%	96.26%	47.382	0.5039	104.3%	101.9%	41.49%

CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
EMMET	3	92.56%	95.35%	12.659	0.1172	92.07%	100.5%	8.02%
FAYETTE	5	137.7%	117.7%	60.614	0.8348	101.3%	136.0%	41.36%
FLOYD	3	83.07%	71.72%	34.969	0.2905	75.86%	109.5%	25.41%
FRANKLIN	4	129.0%	121.9%	41.505	0.5355	113.7%	113.5%	35.65%
FREMONT	1	44.61%	44.61%	.	.	44.61%	100.0%	0.00%
GREENE	3	139.9%	91.79%	64.781	0.9065	97.72%	143.2%	58.46%
GRUNDY	1	222.0%	222.0%	.	.	222.0%	100.0%	0.00%
GUTHRIE	3	146.6%	143.3%	4.8763	0.0715	149.5%	98.02%	3.06%
HAMILTON	1	27.23%	27.23%	.	.	27.23%	100.0%	0.00%
HANCOCK	7	104.2%	81.07%	50.661	0.5277	100.9%	103.2%	40.05%
HARDIN	3	130.6%	100.4%	44.508	0.5813	109.1%	119.8%	34.47%
HARRISON	1	95.36%	95.36%	.	.	95.36%	100.0%	0.00%
HENRY	3	100.7%	99.24%	5.4065	0.0544	103.9%	96.92%	3.56%
HUMBOLDT	1	69.35%	69.35%	.	.	69.35%	100.0%	0.00%
IOWA	3	166.5%	69.14%	112.22	1.868	326.0%	51.05%	160.7%
JACKSON	3	103.2%	96.48%	28.086	0.2899	95.83%	107.7%	19.62%
JASPER	3	70.93%	72.45%	21.745	0.1542	71.47%	99.24%	14.14%
JEFFERSON	1	108.4%	108.4%	.	.	108.4%	100.0%	0.00%
JOHNSON	4	83.19%	82.65%	41.057	0.3416	61.83%	134.6%	35.77%
Johnson - Iowa City	2	75.81%	75.81%	2.3765	0.018	75.29%	100.7%	1.68%
JONES	2	109.1%	109.1%	38.203	0.4169	101.0%	108.1%	27.01%
KEOKUK	1	285.1%	285.1%	.	.	285.1%	100.0%	0.00%
KOSSUTH	1	138.7%	138.7%	.	.	138.7%	100.0%	0.00%
LEE	4	164.6%	152.2%	45.917	0.7556	138.0%	119.3%	41.18%
LINN	8	101.3%	96.15%	24.683	0.2501	104.9%	96.60%	20.72%
Linn - Cedar Rapids	7	105.7%	98.13%	27.259	0.2882	99.61%	106.1%	21.70%
LOUISA	1	83.66%	83.66%	.	.	83.66%	100.0%	0.00%
LUCAS	2	65.22%	65.22%	40.147	0.2618	55.96%	116.5%	28.39%
LYON	1	137.2%	137.2%	.	.	137.2%	100.0%	0.00%
MADISON	3	76.60%	77.33%	3.0837	0.0236	75.68%	101.2%	1.96%
MAHASKA	4	78.91%	76.45%	28.543	0.2252	79.45%	99.33%	25.10%
MARION	6	95.13%	97.04%	26.972	0.2566	87.87%	108.3%	20.93%
MARSHALL	10	62.23%	60.86%	78.042	0.4857	67.24%	92.55%	65.80%

CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MILLS	1	58.27%	58.27%	.	.	58.27%	100.0%	0.00%
MONONA	3	98.48%	86.77%	21.702	0.2137	101.3%	97.21%	14.45%
MONROE	2	53.78%	53.78%	14.764	0.0794	52.93%	101.6%	10.44%
MONTGOMERY	4	94.60%	83.06%	55.944	0.5293	91.33%	103.6%	37.90%
MUSCATINE	4	53.73%	49.13%	32.592	0.1751	58.22%	92.29%	23.69%
OBRIEN	3	127.1%	94.39%	65.668	0.835	87.10%	146.0%	55.46%
OSCEOLA	1	52.29%	52.29%	.	.	52.29%	100.0%	0.00%
PAGE	2	79.11%	79.11%	79.008	0.625	93.27%	84.82%	55.87%
PALO ALTO	1	142.1%	142.1%	.	.	142.1%	100.0%	0.00%
PLYMOUTH	4	157.1%	99.73%	87.984	1.382	118.5%	132.6%	86.83%
POLK	17	82.23%	80.44%	28.616	0.2353	74.23%	110.8%	24.99%
POTTAWATTAMIE	6	80.18%	80.66%	30.292	0.2429	78.43%	102.2%	25.85%
POWESHIEK	2	64.22%	64.22%	6.454	0.0414	62.39%	102.9%	4.56%
RINGGOLD	1	70.57%	70.57%	.	.	70.57%	100.0%	0.00%
SCOTT	5	95.35%	100.0%	9.7269	0.0927	96.89%	98.41%	5.43%
Scott - Davenport	10	104.0%	100.5%	49.993	0.5199	111.0%	93.71%	29.70%
SHELBY	3	91.61%	80.25%	37.192	0.3407	78.72%	116.4%	27.10%
SIOUX	1	57.86%	57.86%	.	.	57.86%	100.0%	0.00%
STORY	5	102.0%	97.37%	22.964	0.2343	95.50%	106.9%	13.92%
TAMA	5	104.7%	107.6%	26.645	0.2789	82.31%	127.2%	20.30%
UNION	0	.	.	.	.	.	.	.
WAPELLO	8	139.5%	99.92%	62.865	0.8772	107.0%	130.4%	60.12%
WARREN	5	82.85%	75.29%	19.226	0.1593	83.90%	98.75%	16.00%
WASHINGTON	2	100.1%	100.1%	6.0264	0.0603	103.7%	96.50%	4.26%
WEBSTER	7	71.62%	57.25%	47.17	0.3378	75.59%	94.74%	45.42%
WINNEBAGO	2	62.01%	62.01%	1.6249	0.0101	62.18%	99.74%	1.15%
WINNESHIEK	4	93.82%	78.11%	51.238	0.4807	64.43%	145.6%	44.88%
WOODBURY	2	78.27%	78.27%	40.802	0.3193	82.78%	94.54%	28.85%
Woodbury - Sioux City	12	102.9%	106.9%	18.569	0.191	108.4%	94.92%	11.86%
WORTH	2	92.25%	92.25%	9.4585	0.0873	94.57%	97.55%	6.69%
WRIGHT	5	105.1%	96.92%	13.584	0.1428	106.1%	99.09%	10.93%