

**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

## 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% ( $\$12,000 \div \$26,000$ ).

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.

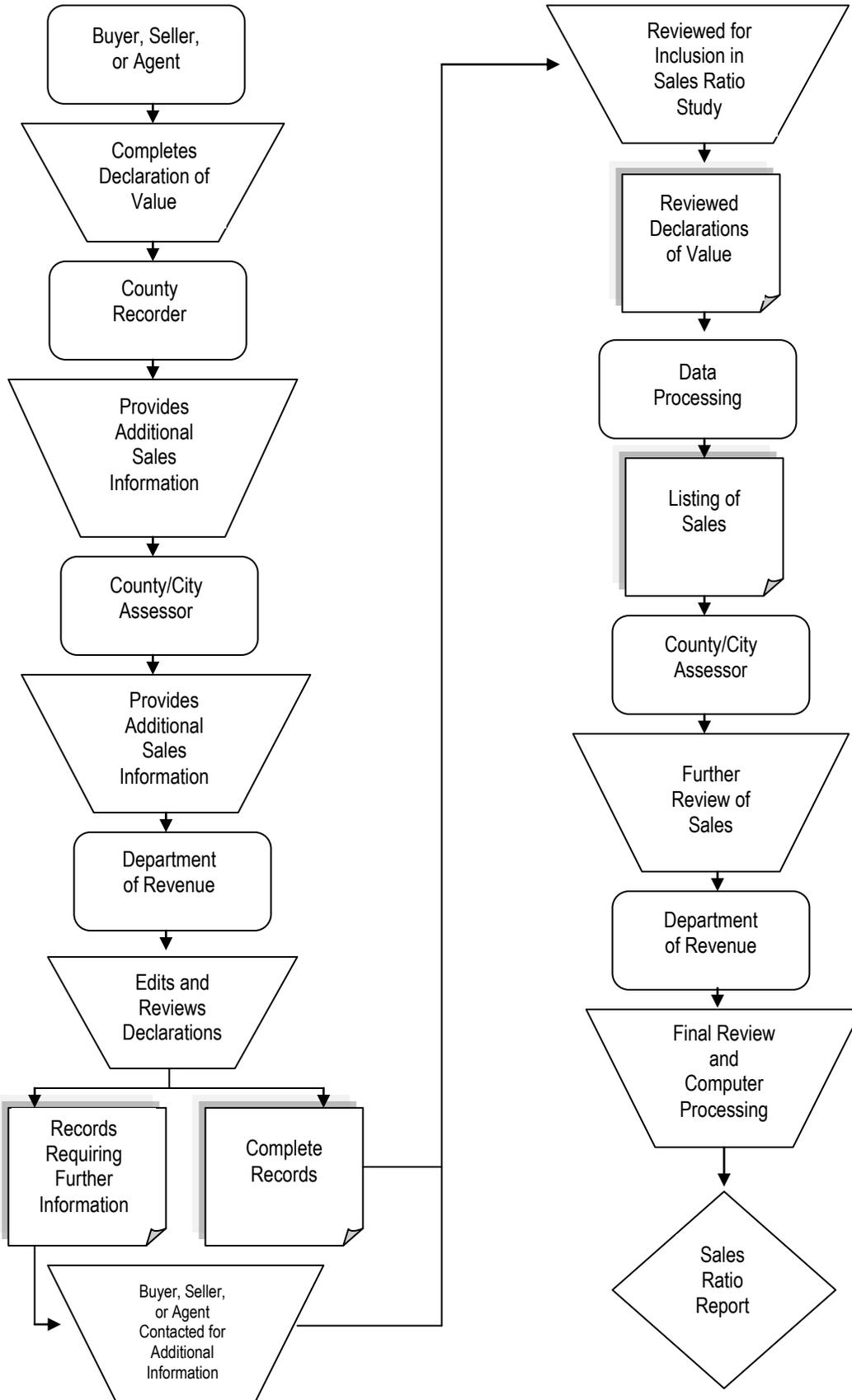
Declarations of value are then forwarded to the appropriate city or county assessor for completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an "arms-length"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

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| 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  | 302             | 108.2%           | 98.92%             | 38.449                   | 0.4161             | 98.50%        | 109.9% | 20.07% |
| 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**

| <b>JURISDICTION</b>   | <b>Number of Sales</b> | <b>Sales Ratio Mean</b> | <b>Sales Ratio Median</b> | <b>Coefficient of Variation</b> | <b>Standard Deviation</b> | <b>Weighted Mean</b> | <b>PRD</b> | <b>COD</b> |
|-----------------------|------------------------|-------------------------|---------------------------|---------------------------------|---------------------------|----------------------|------------|------------|
| 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**

| <b>JURISDICTION</b>   | <b>Number of Sales</b> | <b>Sales Ratio Mean</b> | <b>Sales Ratio Median</b> | <b>Coefficient of Variation</b> | <b>Standard Deviation</b> | <b>Weighted Mean</b> | <b>PRD</b> | <b>COD</b> |
|-----------------------|------------------------|-------------------------|---------------------------|---------------------------------|---------------------------|----------------------|------------|------------|
| 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                     | 19              | 96.43%           | 92.68%             | 41.941                   | 0.4044             | 69.89%        | 138.0% | 24.41% |
| ADAMS                     | 16              | 94.09%           | 97.55%             | 20.948                   | 0.1971             | 93.21%        | 100.9% | 15.89% |
| ALLAMAKEE                 | 23              | 101.4%           | 100.2%             | 22.619                   | 0.2293             | 95.50%        | 106.2% | 15.99% |
| APPANOOSE                 | 12              | 112.9%           | 96.39%             | 42.748                   | 0.4826             | 92.87%        | 121.6% | 37.05% |
| AUDUBON                   | 15              | 97.71%           | 96.39%             | 23.911                   | 0.2336             | 100.2%        | 97.53% | 14.02% |
| BENTON                    | 9               | 103.0%           | 87.19%             | 45.996                   | 0.4736             | 106.1%        | 97.02% | 23.57% |
| BLACK HAWK                | 53              | 107.3%           | 100.5%             | 39.727                   | 0.4262             | 92.47%        | 116.0% | 30.09% |
| BOONE                     | 13              | 99.59%           | 97.00%             | 31.479                   | 0.3135             | 73.61%        | 135.3% | 24.38% |
| BREMER                    | 13              | 103.9%           | 100.8%             | 32.009                   | 0.3326             | 99.45%        | 104.5% | 24.48% |
| BUCHANAN                  | 7               | 105.8%           | 100.0%             | 25.635                   | 0.2713             | 95.13%        | 111.2% | 20.17% |
| BUENA VISTA               | 16              | 121.9%           | 104.5%             | 56.466                   | 0.6884             | 107.5%        | 113.5% | 37.60% |
| BUTLER                    | 19              | 101.8%           | 99.07%             | 33.902                   | 0.345              | 96.56%        | 105.4% | 23.54% |
| CALHOUN                   | 11              | 98.36%           | 97.13%             | 24.177                   | 0.2378             | 98.05%        | 100.3% | 13.55% |
| CARROLL                   | 14              | 120.6%           | 96.10%             | 52.111                   | 0.6284             | 70.22%        | 171.7% | 47.17% |
| CASS                      | 20              | 100.8%           | 88.11%             | 50.033                   | 0.5044             | 79.26%        | 127.2% | 35.33% |
| CEDAR                     | 6               | 94.68%           | 92.43%             | 24.867                   | 0.2354             | 94.92%        | 99.75% | 18.29% |
| CERRO GORDO               | 25              | 86.81%           | 96.93%             | 28.667                   | 0.2489             | 85.35%        | 101.7% | 18.20% |
| Cerro Gordo - Mason City  | 18              | 95.31%           | 96.39%             | 29.561                   | 0.2817             | 93.10%        | 102.4% | 22.59% |
| CHEROKEE                  | 6               | 92.85%           | 96.93%             | 14.846                   | 0.1378             | 90.20%        | 102.9% | 9.50%  |
| CHICKASAW                 | 4               | 111.9%           | 114.0%             | 19.379                   | 0.2169             | 105.5%        | 106.1% | 14.44% |
| CLARKE                    | 11              | 93.32%           | 96.85%             | 17.532                   | 0.1636             | 85.34%        | 109.4% | 10.82% |
| CLAY                      | 14              | 92.65%           | 83.39%             | 40.447                   | 0.3747             | 91.74%        | 101.0% | 33.47% |
| CLAYTON                   | 9               | 109.5%           | 100.0%             | 47.682                   | 0.5223             | 86.85%        | 126.1% | 39.28% |
| CLINTON                   | 4               | 88.05%           | 91.70%             | 36.181                   | 0.3186             | 85.81%        | 102.6% | 28.22% |
| Clinton - City of Clinton | 8               | 125.7%           | 110.0%             | 47.526                   | 0.5972             | 108.5%        | 115.8% | 34.11% |
| CRAWFORD                  | 15              | 100.7%           | 95.65%             | 25.885                   | 0.2607             | 96.96%        | 103.9% | 18.42% |
| DALLAS                    | 21              | 97.77%           | 94.69%             | 40.539                   | 0.3963             | 92.78%        | 105.4% | 32.95% |
| DAVIS                     | 15              | 95.78%           | 90.96%             | 36.276                   | 0.3474             | 86.81%        | 110.3% | 26.10% |
| DECATUR                   | 14              | 84.37%           | 88.49%             | 22.57                    | 0.1904             | 84.63%        | 99.70% | 17.01% |
| DELAWARE                  | 5               | 110.6%           | 95.15%             | 45.044                   | 0.498              | 119.2%        | 92.73% | 34.78% |
| DES MOINES                | 16              | 112.2%           | 103.4%             | 37.075                   | 0.416              | 99.06%        | 113.3% | 31.42% |
| DICKINSON                 | 29              | 116.3%           | 101.3%             | 57.666                   | 0.6707             | 106.1%        | 109.6% | 32.27% |
| DUBUQUE                   | 10              | 124.9%           | 100.7%             | 52.385                   | 0.6545             | 98.30%        | 127.1% | 49.45% |

## CLASSIFICATION=Commercial 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 | 13              | 91.18%           | 88.23%             | 28.32                    | 0.2582             | 63.35%        | 143.9% | 22.23% |
| EMMET                     | 18              | 97.77%           | 91.82%             | 30.91                    | 0.3022             | 93.64%        | 104.4% | 24.90% |
| FAYETTE                   | 19              | 92.44%           | 97.62%             | 22.193                   | 0.2052             | 94.58%        | 97.74% | 14.95% |
| FLOYD                     | 19              | 100.9%           | 100.8%             | 17.059                   | 0.1722             | 100.5%        | 100.4% | 9.72%  |
| FRANKLIN                  | 18              | 105.2%           | 101.2%             | 22.586                   | 0.2375             | 97.90%        | 107.4% | 16.56% |
| FREMONT                   | 11              | 107.0%           | 103.4%             | 20.232                   | 0.2164             | 111.4%        | 95.98% | 16.21% |
| GREENE                    | 15              | 97.37%           | 96.43%             | 25.619                   | 0.2494             | 94.62%        | 102.9% | 20.02% |
| GRUNDY                    | 17              | 128.0%           | 106.0%             | 40.077                   | 0.5131             | 122.8%        | 104.3% | 26.79% |
| GUTHRIE                   | 5               | 87.65%           | 88.30%             | 11.36                    | 0.0996             | 86.14%        | 101.8% | 7.73%  |
| HAMILTON                  | 19              | 95.05%           | 93.43%             | 36.986                   | 0.3516             | 92.50%        | 102.8% | 22.96% |
| HANCOCK                   | 5               | 124.8%           | 119.7%             | 58.519                   | 0.7304             | 103.2%        | 120.9% | 42.69% |
| HARDIN                    | 13              | 96.78%           | 80.28%             | 54.011                   | 0.5227             | 83.20%        | 116.3% | 39.25% |
| HARRISON                  | 5               | 64.43%           | 72.77%             | 33.52                    | 0.216              | 69.89%        | 92.18% | 22.72% |
| HENRY                     | 14              | 93.20%           | 94.96%             | 29.429                   | 0.2743             | 94.51%        | 98.62% | 18.99% |
| HOWARD                    | 13              | 102.7%           | 95.15%             | 45.172                   | 0.464              | 91.84%        | 111.8% | 20.98% |
| HUMBOLDT                  | 18              | 105.3%           | 98.88%             | 28.297                   | 0.2981             | 98.56%        | 106.9% | 15.80% |
| IDA                       | 6               | 88.36%           | 93.46%             | 38.554                   | 0.3407             | 94.94%        | 93.08% | 26.47% |
| IOWA                      | 7               | 101.5%           | 101.3%             | 40.117                   | 0.4073             | 76.58%        | 132.6% | 25.77% |
| JACKSON                   | 12              | 128.4%           | 102.7%             | 53.25                    | 0.6836             | 90.42%        | 142.0% | 43.61% |
| JASPER                    | 10              | 119.3%           | 115.0%             | 38.227                   | 0.4562             | 110.1%        | 108.4% | 30.15% |
| JEFFERSON                 | 11              | 105.1%           | 85.44%             | 61.867                   | 0.6503             | 66.42%        | 158.2% | 38.25% |
| JOHNSON                   | 48              | 95.26%           | 95.17%             | 20.298                   | 0.1934             | 96.91%        | 98.30% | 15.51% |
| Johnson - Iowa City       | 12              | 89.90%           | 90.82%             | 18.747                   | 0.1685             | 85.43%        | 105.2% | 15.39% |
| JONES                     | 12              | 100.5%           | 98.79%             | 18.137                   | 0.1822             | 105.8%        | 94.91% | 15.55% |
| KEOKUK                    | 15              | 111.5%           | 102.6%             | 46.802                   | 0.5217             | 81.14%        | 137.4% | 28.63% |
| KOSSUTH                   | 7               | 99.90%           | 86.98%             | 34.18                    | 0.3415             | 86.59%        | 115.4% | 29.46% |
| LEE                       | 12              | 111.1%           | 95.43%             | 48.777                   | 0.5419             | 72.26%        | 153.8% | 40.70% |
| LINN                      | 29              | 91.45%           | 97.26%             | 28.208                   | 0.2579             | 88.26%        | 103.6% | 19.82% |
| Linn - Cedar Rapids       | 45              | 95.49%           | 96.10%             | 25.427                   | 0.2428             | 89.32%        | 106.9% | 19.37% |
| LOUISA                    | 13              | 94.15%           | 100.8%             | 21.781                   | 0.2051             | 94.59%        | 99.53% | 11.60% |
| LUCAS                     | 16              | 96.18%           | 98.36%             | 25.259                   | 0.2429             | 90.58%        | 106.2% | 19.01% |
| LYON                      | 15              | 85.09%           | 87.41%             | 20.957                   | 0.1783             | 82.75%        | 102.8% | 15.49% |
| MADISON                   | 7               | 101.7%           | 106.2%             | 37.274                   | 0.3789             | 93.84%        | 108.3% | 25.77% |

## CLASSIFICATION=Commercial Transfer Type=Deed

| JURISDICTION      | Number of Sales | Sales Ratio Mean | Sales Ratio Median | Coefficient of Variation | Standard Deviation | Weighted Mean | PRD    | COD    |
|-------------------|-----------------|------------------|--------------------|--------------------------|--------------------|---------------|--------|--------|
| MAHASKA           | 8               | 119.3%           | 108.4%             | 36.462                   | 0.4351             | 92.62%        | 128.8% | 26.09% |
| MARION            | 18              | 112.3%           | 93.65%             | 40.5                     | 0.455              | 104.0%        | 108.0% | 31.40% |
| MARSHALL          | 8               | 121.7%           | 104.6%             | 71.917                   | 0.8753             | 94.95%        | 128.2% | 56.19% |
| MILLS             | 17              | 120.8%           | 102.8%             | 55.114                   | 0.6655             | 96.79%        | 124.8% | 31.67% |
| MITCHELL          | 15              | 93.35%           | 95.52%             | 15.285                   | 0.1427             | 93.86%        | 99.47% | 10.96% |
| MONONA            | 4               | 115.7%           | 109.0%             | 33.455                   | 0.387              | 92.68%        | 124.8% | 27.43% |
| MONROE            | 12              | 88.11%           | 89.34%             | 20.911                   | 0.1842             | 87.91%        | 100.2% | 16.04% |
| MONTGOMERY        | 19              | 94.96%           | 96.69%             | 25.669                   | 0.2438             | 94.70%        | 100.3% | 15.91% |
| MUSCATINE         | 12              | 105.7%           | 92.47%             | 33.186                   | 0.3508             | 102.7%        | 102.9% | 26.06% |
| OBRIEN            | 13              | 95.66%           | 95.74%             | 30.287                   | 0.2897             | 87.84%        | 108.9% | 22.92% |
| OSCEOLA           | 11              | 93.76%           | 98.89%             | 17.447                   | 0.1636             | 91.35%        | 102.6% | 13.11% |
| PAGE              | 21              | 102.7%           | 95.22%             | 66.634                   | 0.6842             | 81.05%        | 126.7% | 29.50% |
| PALO ALTO         | 13              | 130.2%           | 121.4%             | 42.55                    | 0.5541             | 176.6%        | 73.75% | 20.01% |
| PLYMOUTH          | 11              | 139.6%           | 107.7%             | 46.274                   | 0.6459             | 143.8%        | 97.10% | 44.45% |
| POCAHONTAS        | 18              | 89.12%           | 94.54%             | 23.027                   | 0.2052             | 78.98%        | 112.8% | 15.98% |
| POLK              | 82              | 99.82%           | 96.46%             | 43.266                   | 0.4319             | 91.74%        | 108.8% | 24.00% |
| POTTAWATTAMIE     | 23              | 99.76%           | 95.54%             | 30.662                   | 0.3059             | 104.1%        | 95.86% | 18.73% |
| POWESHIEK         | 10              | 156.5%           | 101.0%             | 140.1                    | 2.1923             | 95.02%        | 164.7% | 81.67% |
| 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             | 23              | 104.7%           | 93.83%             | 45.198                   | 0.4734             | 67.20%        | 155.9% | 29.41% |
| Scott - Davenport | 84              | 114.0%           | 103.0%             | 50.94                    | 0.581              | 87.61%        | 130.2% | 33.19% |
| SHELBY            | 24              | 112.0%           | 100.9%             | 26.691                   | 0.299              | 105.8%        | 105.9% | 16.80% |
| SIOUX             | 17              | 93.08%           | 93.02%             | 35.043                   | 0.3262             | 84.00%        | 110.8% | 27.79% |
| STORY             | 19              | 100.5%           | 93.33%             | 42.121                   | 0.4235             | 89.46%        | 112.4% | 28.63% |
| Story - Ames      | 25              | 101.2%           | 95.11%             | 33.149                   | 0.3354             | 106.1%        | 95.40% | 24.03% |
| TAMA              | 23              | 100.6%           | 95.05%             | 26.259                   | 0.2641             | 96.24%        | 104.5% | 17.95% |
| TAYLOR            | 15              | 106.7%           | 87.72%             | 51.405                   | 0.5485             | 91.31%        | 116.9% | 38.61% |
| UNION             | 18              | 97.92%           | 94.77%             | 51.356                   | 0.5029             | 93.16%        | 105.1% | 28.95% |
| VAN BUREN         | 14              | 102.6%           | 100.3%             | 29.876                   | 0.3064             | 91.91%        | 111.6% | 16.48% |
| WAPELLO           | 17              | 92.33%           | 87.22%             | 56.495                   | 0.5216             | 55.04%        | 167.7% | 38.87% |
| WARREN            | 7               | 89.25%           | 92.99%             | 23.031                   | 0.2056             | 93.42%        | 95.54% | 15.83% |
| WASHINGTON        | 24              | 80.13%           | 84.47%             | 33.997                   | 0.2724             | 84.43%        | 94.90% | 23.81% |

## 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               | 12              | 83.57%           | 82.80%             | 43.989                   | 0.3676             | 87.67%        | 95.33% | 29.12% |
| WINNEBAGO             | 16              | 86.45%           | 88.40%             | 25.79                    | 0.223              | 85.01%        | 101.7% | 17.99% |
| WINNESHIEK            | 16              | 118.3%           | 97.16%             | 69.958                   | 0.8275             | 91.72%        | 129.0% | 41.13% |
| WOODBURY              | 6               | 94.44%           | 74.14%             | 67.658                   | 0.639              | 42.35%        | 223.0% | 59.08% |
| Woodbury - Sioux City | 39              | 114.8%           | 93.00%             | 61.939                   | 0.7112             | 93.57%        | 122.7% | 46.42% |
| WORTH                 | 13              | 96.12%           | 97.16%             | 23.54                    | 0.2263             | 104.3%        | 92.11% | 14.97% |
| 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                   | 4               | 103.5%           | 69.74%             | 75.427                   | 0.7809             | 74.75%        | 138.5% | 61.51% |
| 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                  | 6               | 82.01%           | 66.75%             | 55.171                   | 0.4525             | 71.45%        | 114.8% | 38.48% |
| 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% |
| 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% |
| 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            | 9               | 67.25%           | 66.14%             | 72.392                   | 0.4868             | 70.53%        | 95.35% | 59.03% |
| 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% |

## CLASSIFICATION=Commercial Transfer Type=Contract

| JURISDICTION          | Number of Sales | Sales Ratio Mean | Sales Ratio Median | Coefficient of Variation | Standard Deviation | Weighted Mean | PRD    | COD    |
|-----------------------|-----------------|------------------|--------------------|--------------------------|--------------------|---------------|--------|--------|
| 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                 | 4               | 93.72%           | 97.75%             | 10.507                   | 0.0985             | 96.04%        | 97.59% | 6.47%  |
| 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 | 11              | 103.7%           | 107.3%             | 19.114                   | 0.1982             | 108.6%        | 95.45% | 11.76% |
| 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% |