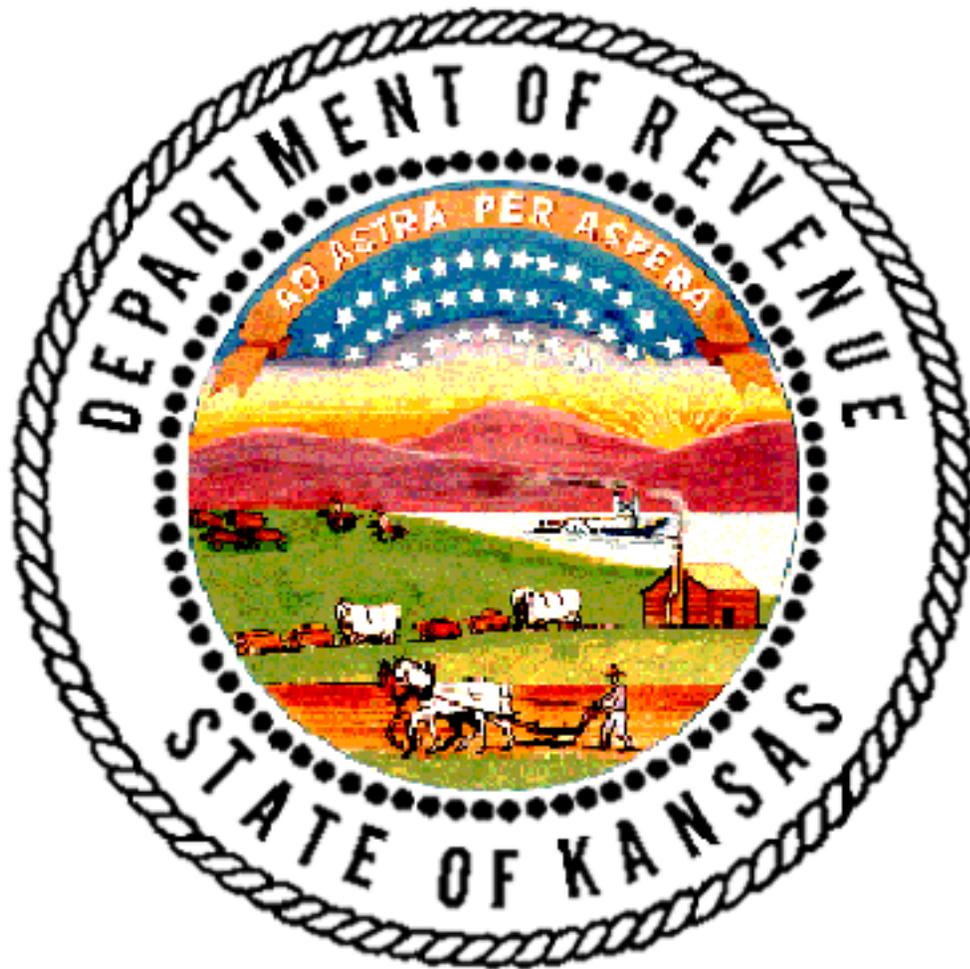


KANSAS DEPARTMENT OF REVENUE

DIVISION OF PROPERTY VALUATION



2002

KANSAS REAL ESTATE RATIO STUDY

Joan Wagon
Secretary of Revenue

Kathleen Sebelius
Governor

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Official Ratio Study Publication Definitions

A	Supplemental appraisals
Ag. Land only	Agricultural land only
Ag. w/Impr.'s	Agricultural land with improvements
C/I	Commercial/Industrial
COD	Coefficient of Dispersion
Comm./Ind.	Commercial/Industrial
Other/Ex./Ut/Np/Mix-Use	Other/Exempt/Utility/Not-for-profit/Mixed-use
PRD	Price-Related Differential
RES	Residential
S	Supplemental Sales
Vac. Lot	Vacant Lot
TOTAL w/AG & Farm	TOTAL with agricultural land, buildings and homesites

INTRODUCTION

This publication contains the Official 2002 Kansas Appraisal/Sales Ratio Study that is based upon real estate transfers occurring from January 1, 2002, through December 31, 2002. This study is conducted annually by the Kansas Department of Revenue, Division of Property Valuation for all 105 Kansas Counties.



Historical ratio study results (1994-2001) are located on the Kansas Department of Revenue's Website

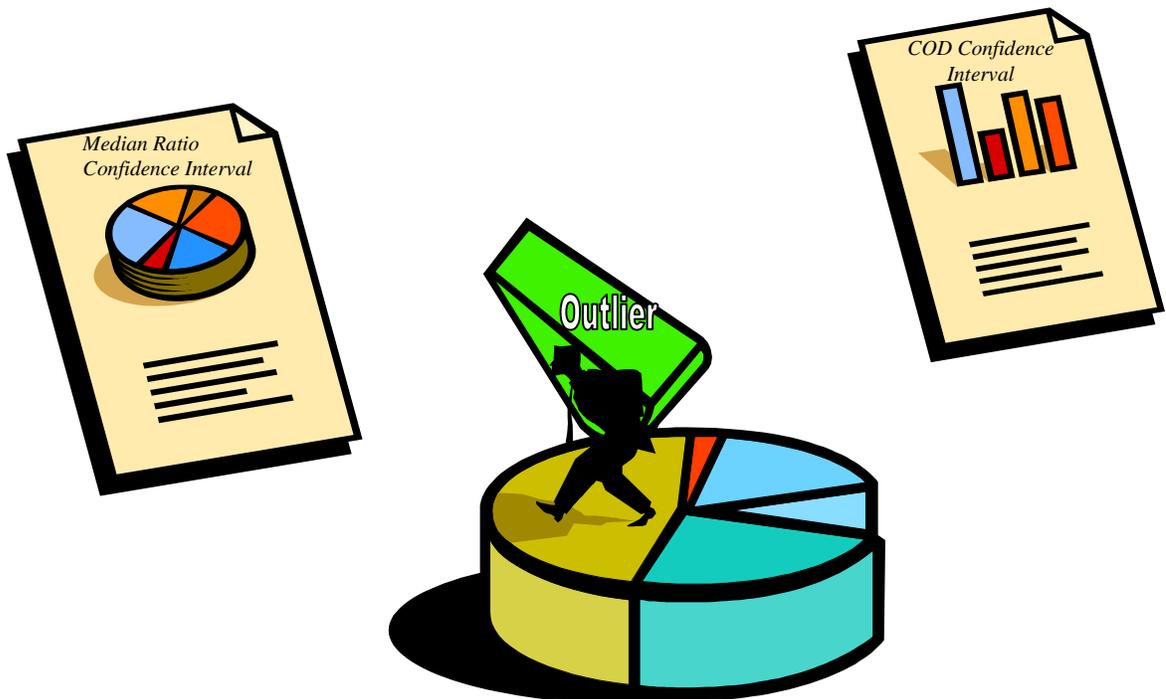


<http://www.ksrevenue.org/pvdratiostats.htm>

Section 1

Year 2002

Official Appraisal/Sales Ratio Study



Purpose and Overview

Fundamental to the administration of the property tax is the concept that all property should be appraised and assessed on a uniform basis. The Kansas Constitution requires that all taxable property be appraised and assessed uniformly as to class. Uniformity of like property assures an equitable distribution of the property tax burden.

The *purpose* of the 2002 Official *Kansas Appraisal/Sales Ratio Study* is to meet the requirements pursuant to K.S.A. 79-1489. It also provides statistical information used to evaluate appraisal *level* and *uniformity* for substantial statutory compliance as set forth in Property Valuation's Directive #92-002 pursuant to the provisions of L. 1992, ch. 249, §1. A copy of the Kansas Statutes and Directives is located in Section IV of this publication.

The study includes sales that are *valid* arm's-length transactions. Supplemental sales from the four prior years and/or supplemental appraisals prepared by the Division of Property Valuation's staff appraisers have been included for the commercial subclass if less than seven valid commercial sales were available in the year 2002. In addition, the sales were trimmed of outliers prior to the computation of some statistical measures. A further explanation of the validation and trimming procedures are discussed in Section III of this publication.

In 1994, changes in statute permitted the use of a sampling process for the residential subclass of property in counties with a total parcel count in excess of 15,000 parcels. These counties must also have experienced at least 200 valid residential sales based on previous studies to be considered for sampling. The 2002 ratio study has used a representative sampling for those

counties meeting the aforementioned criteria. A brief explanation of the sampling process is included in Section III of this publication.

The letter *T* denotes the subclass (residential or commercial) where sale prices have been *trended back* to January 1, 2002, the date of appraisal, where inflation or deflationary market trends were identifiable and documented by the county.

The ratios analyzed in this study are appraisal ratios computed by dividing the appraised value of real estate as determined by the county appraiser by the total selling price of the real property. A perfect ratio would be 100.0. Care should be taken when reviewing the agricultural subclass. Agricultural land is appraised according to its *use* value; therefore, for *Agricultural Land Only* and *Agricultural with/Improvements* no ideal ratio exists. The statistical measures can be misleading because the ratios for agricultural land are combined with the ratios of all subclasses to determine the county *TOTAL with/Agricultural & Farm* category.

We are grateful to the Kansas County Appraisers and their professional organization for their cooperation shown in this effort. Our appreciation further extends to our support staff at the Department of Revenue, our associates within the Division and to the Ratio Study Technical Advisory Committee for their service and guidance.

2001 Ratio Study Technical Advisory Committee

Dr. Glenn W. Fisher Regent's Prof. Emeritus Hugo Wall School of Public Affairs, Box 155 Wichita State University Wichita, KS 67260-0155	Dr. John Boyer Prof. of Statistics Dickens Hall Kansas State University Manhattan, KS 66506	Dr. Ronald L. Wasserstein V.P. of Academic Affairs Washburn University Morgan Hall, Room 262 1700 College St. Topeka, KS 66621
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2002 County Appraiser's Ratio Study Committee

Chairman: Sam Schmidt, Riley County Appraiser			
Members:	Tom Brown Brown & Jackson County Appraiser	Barry Porter Cloud & Republic County Appraiser	Gary Post Lyon County Appraiser
	Marg Archer Osage County Appraiser	Leroy Burk Labette County Appraiser	Larry Clark Johnson Valuation System Analyst



(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

001 - ALLEN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.6	92.3 to 98.1	14.3	12.4 to 16.5	1.03	1.01 to 1.05	158	15
Comm./Ind.	95.2	81.8 to 109.2	21.2	13.5 to 33.7	1.06	0.99 to 1.17	16	0
Vac. Lot	53.0	N/A	32.7	N/A	0.99	N/A	11	2
Farm & Home	63.0	N/A	28.3	N/A	1.24	N/A	15	1
Ag. Land Only	18.3	N/A	31.1	N/A	1.01	N/A	15	1
Ag. w/Impr.'s	19.1	N/A	27.1	N/A	1.02	N/A	21	1
Other/Ex./Ut./NP/Mix-Use	69.6	N/A	43.7	N/A	0.76	N/A	13	1
TOTAL w/ AG. & FARM	90.0	N/A	26.7	N/A	1.10	N/A	234	16
TOTAL MARKET	94.6	N/A	17.4	N/A	1.01	N/A	198	21

002 - ANDERSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.6	93.3 to 99.6	15.0	12.4 to 18.2	1.03	1.00 to 1.06	95	7
Comm./Ind. S-8	101.8	61.5 to 111.3	27.4	15.2 to 48.5	1.18	0.89 to 1.49	14	0
Vac. Lot	86.3	N/A	33.9	N/A	1.22	N/A	8	1
Farm & Home	62.1	N/A	25.3	N/A	1.01	N/A	13	1
Ag. Land Only	12.9	N/A	56.2	N/A	0.84	N/A	21	0
Ag. w/Impr.'s	15.0	N/A	49.9	N/A	0.87	N/A	28	0
Other/Ex./Ut./NP/Mix-Use	82.8	N/A	42.2	N/A	1.12	N/A	8	0
TOTAL w/ AG. & FARM	89.0	N/A	34.2	N/A	1.14	N/A	166	5
TOTAL MARKET	96.0	N/A	17.7	N/A	1.05	N/A	125	11

003 - ATCHISON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.7	95.7 to 100.1	10.8	9.5 to 12.4	1.02	1.00 to 1.03	176	22
Comm./Ind.	102.4	87.6 to 117.1	14.4	6.7 to 30.0	1.05	1.00 to 1.23	8	1
Vac. Lot	117.7	N/A	67.3	N/A	1.25	N/A	10	0
Farm & Home	50.8	N/A	32.5	N/A	1.11	N/A	8	0
Ag. Land Only	17.5	N/A	40.7	N/A	0.79	N/A	17	2
Ag. w/Impr.'s	17.5	N/A	49.5	N/A	0.76	N/A	21	2
Other/Ex./Ut./NP/Mix-Use	203.3	N/A	96.2	N/A	2.78	N/A	4	0
TOTAL w/ AG. & FARM	96.2	N/A	13.7	N/A	1.03	N/A	227	44
TOTAL MARKET	98.9	N/A	11.4	N/A	1.02	N/A	198	28

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0A – Supplemental Appraisals
COD = 20.0 or LessT – Time Trended
PRD = .98 to 1.03

004 - BARBER								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.6	96.5 to 104.4	10.6	8.5 to 13.5	1.00	0.96 to 1.03	60	6
Comm/Ind. S-7	97.4	85.2 to 112.4	7.6	3.9 to 12.9	1.02	1.00 to 1.04	9	1
Vac. Lot	107.4	N/A	19.8	N/A	1.19	N/A	3	0
Farm & Home	38.7	N/A	49.7	N/A	1.86	N/A	6	0
Ag. Land Only	12.0	N/A	31.3	N/A	0.98	N/A	14	0
Ag. w/Impr.'s	13.0	N/A	29.9	N/A	0.97	N/A	18	1
Other/Ex./Ut./NP/Mix-Use	127.9	N/A	275.7	N/A	3.17	N/A	6	0
TOTAL w/ AG. & FARM	95.6	N/A	32.0	N/A	1.60	N/A	102	4
TOTAL MARKET	101.4	N/A	11.9	N/A	1.00	N/A	78	9

005 - BARTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.5	94.2 to 98.4	14.0	12.4 to 15.9	1.03	1.01 to 1.05	235	18
Comm/Ind.	96.1	85.8 to 104.4	17.6	12.8 to 24.8	0.98	0.90 to 1.06	31	2
Vac. Lot	64.4	N/A	44.1	N/A	1.31	N/A	44	5
Farm & Home	52.2	N/A	44.5	N/A	1.00	N/A	15	0
Ag. Land Only	20.6	N/A	31.8	N/A	1.05	N/A	42	1
Ag. w/Impr.'s	21.1	N/A	28.9	N/A	1.04	N/A	49	2
Other/Ex./Ut./NP/Mix-Use	72.4	N/A	62.0	N/A	0.73	N/A	16	2
TOTAL w/ AG. & FARM	91.1	N/A	29.2	N/A	1.14	N/A	390	28
TOTAL MARKET	95.0	N/A	18.2	N/A	1.02	N/A	326	34

006 - BOURBON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	94.3 to 100.0	17.5	15.6 to 19.8	1.04	1.02 to 1.06	203	18
Comm/Ind.	74.6	50.3 to 118.9	43.6	27.6 to 75.4	0.99	0.88 to 1.11	10	0
Vac. Lot	67.0	N/A	62.3	N/A	1.40	N/A	29	1
Farm & Home	57.8	N/A	41.8	N/A	1.12	N/A	24	1
Ag. Land Only	12.0	N/A	51.2	N/A	1.09	N/A	40	0
Ag. w/Impr.'s	12.2	N/A	45.9	N/A	0.99	N/A	50	1
Other/Ex./Ut./NP/Mix-Use	74.0	N/A	36.9	N/A	1.26	N/A	9	1
TOTAL w/ AG. & FARM	87.3	N/A	37.5	N/A	1.14	N/A	325	14
TOTAL MARKET	95.6	N/A	22.1	N/A	1.02	N/A	251	21

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.0

007 - BROWN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.0	97.1 to 108.3	24.0	20.4 to 28.1	1.10	1.06 to 1.13	132	14
Comm/Ind. S-9	100.0	78.6 to 124.0	25.5	15.2 to 44.2	1.09	0.89 to 1.32	13	1
Vac. Lot	38.5	N/A	41.3	N/A	1.13	N/A	13	1
Farm & Home	78.9	N/A	32.0	N/A	1.32	N/A	8	1
Ag. Land Only	27.4	N/A	27.7	N/A	0.99	N/A	23	2
Ag. w/Impr.'s	24.6	N/A	31.5	N/A	0.96	N/A	29	2
Other/Ex./Ut./NP/Mix-Use	648.2	N/A	160.6	N/A	7.23	N/A	18	1
TOTAL w/ AG. & FARM	94.4	N/A	42.2	N/A	1.21	N/A	213	22
TOTAL MARKET	100.0	N/A	33.6	N/A	1.08	N/A	176	20

008 - BUTLER								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.9	92.3 to 96.8	12.2	11.2 to 13.3	1.01	1.00 to 1.02	400	33
Comm/Ind.	95.7	89.5 to 103.6	12.8	9.0 to 18.4	0.98	0.94 to 1.01	27	3
Vac. Lot	67.5	N/A	47.5	N/A	1.12	N/A	217	3
Farm & Home	56.9	N/A	29.3	N/A	1.13	N/A	34	1
Ag. Land Only	7.7	N/A	67.9	N/A	0.92	N/A	62	4
Ag. w/Impr.'s	9.3	N/A	70.2	N/A	0.92	N/A	70	3
Other/Ex./Ut./NP/Mix-Use	74.7	N/A	29.8	N/A	1.05	N/A	13	1
TOTAL w/ AG. & FARM	85.7	N/A	33.0	N/A	1.06	N/A	761	12
TOTAL MARKET	89.3	N/A	18.4	N/A	1.03	N/A	657	83

009 - CHASE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.3	92.9 to 108.1	15.3	11.0 to 21.9	1.07	1.04 to 1.13	29	2
Comm/Ind. S-8	92.5	78.3 to 111.7	18.6	8.8 to 40.3	1.04	0.97 to 1.14	10	1
Vac. Lot	100.0	N/A	49.8	N/A	1.02	N/A	3	0
Farm & Home	61.7	N/A	64.6	N/A	1.70	N/A	4	0
Ag. Land Only	13.4	N/A	34.1	N/A	0.94	N/A	15	2
Ag. w/Impr.'s	13.4	N/A	34.1	N/A	0.94	N/A	15	2
Other/Ex./Ut./NP/Mix-Use	88.9	N/A	38.2	N/A	2.69	N/A	3	0
TOTAL w/ AG. & FARM	90.6	N/A	39.0	N/A	1.56	N/A	64	2
TOTAL MARKET	95.6	N/A	15.2	N/A	1.06	N/A	45	6

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

010 - CHAUTAUQUA								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	85.0	80.4 to 92.7	26.9	21.5 to 34.1	1.12	1.06 to 1.19	51	3
Comm./Ind.	79.9	25.3 to 91.3	28.3	12.5 to 125.7	1.26	0.99 to 1.80	9	0
Vac. Lot	69.5	N/A	60.5	N/A	2.24	N/A	5	0
Farm & Home	35.2	N/A	63.1	N/A	1.49	N/A	23	2
Ag. Land Only	12.7	N/A	24.2	N/A	0.90	N/A	18	2
Ag. w/Impr.'s	12.7	N/A	33.2	N/A	0.92	N/A	26	1
Other/Ex./Ut./NP/Mix-Use	48.5	N/A	12.1	N/A	1.03	N/A	6	1
TOTAL w/ AG. & FARM	58.4	N/A	63.7	N/A	1.65	N/A	120	5
TOTAL MARKET	81.8	N/A	32.8	N/A	1.14	N/A	71	3

011 - CHEROKEE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	102.3	99.7 to 107.5	19.8	17.4 to 22.7	1.05	1.02 to 1.08	192	23
Comm./Ind. S-13	95.9	87.1 to 102.9	12.9	8.8 to 19.2	1.06	1.01 to 1.12	20	1
Vac. Lot	53.1	N/A	52.3	N/A	1.04	N/A	26	2
Farm & Home	69.6	N/A	34.2	N/A	0.99	N/A	23	2
Ag. Land Only	22.4	N/A	19.7	N/A	1.01	N/A	19	2
Ag. w/Impr.'s	22.4	N/A	19.9	N/A	1.01	N/A	25	4
Other/Ex./Ut./NP/Mix-Use	91.3	N/A	80.6	N/A	0.98	N/A	14	1
TOTAL w/ AG. & FARM	96.3	N/A	32.0	N/A	1.10	N/A	300	26
TOTAL MARKET	100.0	N/A	24.0	N/A	1.01	N/A	252	29

012 - CHEYENNE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.6	90.6 to 101.6	17.1	12.8 to 22.2	1.04	0.99 to 1.11	48	0
Comm./Ind. S-7	95.9	81.7 to 107.8	9.9	5.0 to 18.0	0.97	0.94 to 1.00	11	1
Vac. Lot	37.6	N/A		N/A		N/A	1	0
Farm & Home	19.3	N/A		N/A		N/A	1	0
Ag. Land Only	21.6	N/A	9.1	N/A	1.01	N/A	17	1
Ag. w/Impr.'s	21.6	N/A	9.1	N/A	1.01	N/A	17	1
Other/Ex./Ut./NP/Mix-Use	66.3	N/A	26.2	N/A	1.20	N/A	2	0
TOTAL w/ AG. & FARM	88.8	N/A	33.8	N/A	1.46	N/A	80	0
TOTAL MARKET	97.0	N/A	17.6	N/A	1.01	N/A	62	1

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
 Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
 COD = 20.0 or Less

T – Time Trended
 PRD = .98 to 1.03

013 - CLARK								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	88.8 to 100.0	9.2	6.5 to 13.1	1.07	1.04 to 1.12	23	2
Comm./Ind. S-7	105.2	98.4 to 144.3	29.5	17.8 to 100.1	1.14	0.98 to 1.48	7	0
Vac. Lot	56.8	N/A	2.5	N/A	0.99	N/A	2	0
Farm & Home	48.8	N/A	68.1	N/A	1.81	N/A	2	0
Ag. Land Only	15.9	N/A	6.3	N/A	1.04	N/A	2	0
Ag. w/Impr.'s	15.9	N/A	120.5	N/A	2.43	N/A	4	0
Other/Ex./Ut./NP/Mix-Use	73.8	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	93.8	N/A	16.4	N/A	1.06	N/A	39	5
TOTAL MARKET	97.3	N/A	15.4	N/A	1.05	N/A	33	2

014 - CLAY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.7	91.8 to 100.0	13.5	11.2 to 16.3	1.01	0.99 to 1.04	92	9
Comm./Ind. S-10	104.2	97.1 to 112.2	11.2	7.7 to 18.3	0.99	0.95 to 1.03	17	1
Vac. Lot	110.6	N/A	68.9	N/A	1.21	N/A	6	0
Farm & Home	59.1	N/A	56.5	N/A	2.01	N/A	2	0
Ag. Land Only	18.5	N/A	22.6	N/A	1.01	N/A	11	1
Ag. w/Impr.'s	18.5	N/A	16.7	N/A	0.97	N/A	17	3
Other/Ex./Ut./NP/Mix-Use	112.7	N/A	10.7	N/A	1.08	N/A	4	1
TOTAL w/ AG. & FARM	95.1	N/A	21.3	N/A	1.13	N/A	138	17
TOTAL MARKET	97.6	N/A	13.8	N/A	1.00	N/A	119	15

015 - CLOUD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.1	93.8 to 102.3	16.2	13.9 to 19.1	1.05	1.03 to 1.08	146	18
Comm./Ind.	107.8	89.1 to 179.4	40.4	15.7 to 99.7	1.24	1.03 to 1.67	7	0
Vac. Lot	112.8	N/A	57.5	N/A	1.62	N/A	6	0
Farm & Home	60.5	N/A	36.8	N/A	0.96	N/A	8	1
Ag. Land Only	19.4	N/A	36.3	N/A	1.03	N/A	31	0
Ag. w/Impr.'s	19.6	N/A	36.3	N/A	1.03	N/A	33	2
Other/Ex./Ut./NP/Mix-Use	135.6	N/A	25.9	N/A	1.07	N/A	5	0
TOTAL w/ AG. & FARM	93.4	N/A	27.8	N/A	1.14	N/A	205	29
TOTAL MARKET	97.9	N/A	17.7	N/A	1.06	N/A	164	21

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

016 - COFFEY									
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales	
Residential	99.2	94.9 to 102.9	15.7	13.5 to 18.3	1.05	1.03 to 1.07	119	10	
Comm./Ind.	94.4	86.6 to 108.3	11.9	8.6 to 18.6	1.04	1.01 to 1.11	14	1	
Vac. Lot	97.5	N/A	21.6	N/A	1.11	N/A	17	2	
Farm & Home	79.6	N/A	24.3	N/A	0.88	N/A	15	0	
Ag. Land Only	17.3	N/A	37.2	N/A	1.03	N/A	15	0	
Ag. w/Impr.'s	19.2	N/A	37.2	N/A	1.03	N/A	16	1	
Other/Ex./Ut./NP/Mix-Use	96.7	N/A	32.1	N/A	0.89	N/A	8	1	
TOTAL w/ AG. & FARM	94.5	N/A	19.2	N/A	1.05	N/A	189	26	
TOTAL MARKET	98.3	N/A	15.8	N/A	1.04	N/A	158	16	

017 - COMANCHE									
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales	
Residential	96.5	88.1 to 105.7	16.1	11.0 to 24.6	1.07	1.01 to 1.19	18	0	
Comm./Ind. S-11	94.9	94.3 to 113.0	8.7	4.3 to 15.3	0.93	0.87 to 1.00	13	2	
Vac. Lot	98.0	N/A	12.9	N/A	1.00	N/A	3	0	
Farm & Home	18.4	N/A		N/A		N/A	1	0	
Ag. Land Only	14.0	N/A	13.2	N/A	0.95	N/A	3	0	
Ag. w/Impr.'s	14.0	N/A	13.2	N/A	0.95	N/A	3	0	
Other/Ex./Ut./NP/Mix-Use	137.7	N/A		N/A		N/A	1	0	
TOTAL w/ AG. & FARM	95.4	N/A	13.3	N/A	0.99	N/A	39	7	
TOTAL MARKET	97.5	N/A	13.3	N/A	0.99	N/A	35	3	

018 - COWLEY									
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales	
Residential	100.1	98.8 to 102.3	14.1	12.6 to 15.7	1.04	1.02 to 1.06	266	22	
Comm./Ind.	96.0	68.2 to 110.0	27.6	17.4 to 44.9	0.86	0.77 to 0.99	16	0	
Vac. Lot	82.1	N/A	74.7	N/A	1.15	N/A	38	0	
Farm & Home	55.3	N/A	36.9	N/A	0.98	N/A	26	0	
Ag. Land Only	12.4	N/A	37.0	N/A	0.88	N/A	37	1	
Ag. w/Impr.'s	12.4	N/A	36.6	N/A	0.93	N/A	41	3	
Other/Ex./Ut./NP/Mix-Use	116.6	N/A	101.0	N/A	1.02	N/A	21	2	
TOTAL w/ AG. & FARM	95.7	N/A	30.2	N/A	1.11	N/A	410	27	
TOTAL MARKET	99.8	N/A	17.0	N/A	1.02	N/A	343	47	

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

019 - CRAWFORD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	93.9	90.9 to 96.1	13.6	12.2 to 15.3	0.99	0.98 to 1.00	248	15
Comm./Ind.	93.2	80.1 to 109.9	24.1	17.6 to 37.9	0.90	0.80 to 1.04	24	1
Vac. Lot	61.8	N/A	55.2	N/A	1.35	N/A	71	4
Farm & Home	57.5	N/A	33.3	N/A	1.00	N/A	14	0
Ag. Land Only	12.2	N/A	58.9	N/A	0.92	N/A	39	0
Ag. w/Impr.'s	14.2	N/A	50.8	N/A	0.91	N/A	47	0
Other/Ex./Ut./NP/Mix-Use	87.4	N/A	35.9	N/A	1.13	N/A	23	1
TOTAL w/ AG. & FARM	86.9	N/A	31.3	N/A	1.05	N/A	427	11
TOTAL MARKET	91.3	N/A	19.5	N/A	0.97	N/A	366	28

020 - DECATUR								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	108.4	105.5 to 111.5	10.5	7.7 to 14.8	1.02	0.99 to 1.05	42	2
Comm./Ind. S-8	94.9	88.4 to 104.1	7.7	4.1 to 13.6	1.03	0.98 to 1.11	10	1
Vac. Lot	26.3	N/A	N/A	N/A	N/A	N/A	1	0
Farm & Home	35.6	N/A	75.7	N/A	1.92	N/A	3	0
Ag. Land Only	17.5	N/A	6.9	N/A	1.00	N/A	12	1
Ag. w/Impr.'s	18.3	N/A	9.4	N/A	1.01	N/A	14	1
Other/Ex./Ut./NP/Mix-Use	81.1	N/A	49.7	N/A	1.00	N/A	2	0
TOTAL w/ AG. & FARM	97.2	N/A	31.4	N/A	1.34	N/A	72	0
TOTAL MARKET	106.9	N/A	11.3	N/A	1.02	N/A	55	4

021 - DICKINSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.1	95.3 to 100.0	16.3	14.4 to 18.3	1.01	1.00 to 1.03	255	24
Comm./Ind.	93.3	43.2 to 104.4	29.9	14.2 to 83.9	1.08	0.85 to 1.65	12	1
Vac. Lot	100.0	N/A	65.3	N/A	1.10	N/A	13	1
Farm & Home	63.3	N/A	28.4	N/A	0.96	N/A	27	2
Ag. Land Only	22.8	N/A	31.3	N/A	1.12	N/A	28	2
Ag. w/Impr.'s	22.4	N/A	31.6	N/A	1.11	N/A	31	2
Other/Ex./Ut./NP/Mix-Use	124.2	N/A	140.3	N/A	0.92	N/A	12	1
TOTAL w/ AG. & FARM	93.1	N/A	24.8	N/A	1.04	N/A	350	42
TOTAL MARKET	98.3	N/A	17.6	N/A	1.01	N/A	292	35

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

022 - DONIPHAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	91.5	81.2 to 97.1	15.7	12.8 to 19.4	1.05	1.03 to 1.08	54	4
Comm./Ind. S-6	88.3	81.9 to 107.9	20.7	13.6 to 34.1	0.98	0.91 to 1.07	13	0
Vac. Lot	107.0	N/A	71.4	N/A	1.85	N/A	10	1
Farm & Home	78.4	N/A	42.4	N/A	1.24	N/A	6	0
Ag. Land Only	18.1	N/A	34.5	N/A	0.76	N/A	8	0
Ag. w/Impr.'s	17.9	N/A	41.0	N/A	0.78	N/A	13	1
Other/Ex./Ut./NP/Mix-Use	112.0	N/A	38.8	N/A	1.05	N/A	7	0
TOTAL w/ AG. & FARM	86.4	N/A	32.9	N/A	1.13	N/A	103	8
TOTAL MARKET	91.4	N/A	20.1	N/A	1.06	N/A	84	10

023 - DOUGLAS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	96.3 to 97.9	4.9	4.5 to 5.4	1.00	0.99 to 1.00	345	36
Comm./Ind.	96.2	89.5 to 99.7	9.1	5.8 to 13.7	0.97	0.94 to 1.01	23	4
Vac. Lot	93.1	N/A	11.4	N/A	1.00	N/A	259	51
Farm & Home	65.1	N/A	56.7	N/A	1.30	N/A	8	0
Ag. Land Only	5.4	N/A	118.8	N/A	1.28	N/A	28	4
Ag. w/Impr.'s	7.0	N/A	157.4	N/A	1.48	N/A	33	4
Other/Ex./Ut./NP/Mix-Use	76.6	N/A	26.4	N/A	0.95	N/A	12	0
TOTAL w/ AG. & FARM	95.7	N/A	7.9	N/A	1.01	N/A	680	109
TOTAL MARKET	96.4	N/A	7.1	N/A	1.01	N/A	639	88

024 - EDWARDS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	102.5	88.2 to 148.3	48.7	37.2 to 71.2	1.34	1.21 to 1.55	32	1
Comm./Ind. S-9	103.9	92.3 to 110.6	10.8	5.7 to 31.2	0.96	0.87 to 1.00	12	2
Vac. Lot	75.0	N/A		N/A		N/A	1	0
Farm & Home	42.0	N/A	36.8	N/A	1.19	N/A	4	0
Ag. Land Only	14.5	N/A	20.8	N/A	1.09	N/A	20	0
Ag. w/Impr.'s	14.5	N/A	21.1	N/A	1.06	N/A	22	0
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	83.3	N/A	55.2	N/A	1.57	N/A	71	5
TOTAL MARKET	102.4	N/A	40.2	N/A	1.24	N/A	45	2

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

025 - ELK								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.8	88.5 to 112.5	18.1	14.7 to 22.9	1.03	0.98 to 1.08	42	5
Comm./Ind. S-8	102.8	89.7 to 104.4	4.4	1.9 to 7.9	1.01	0.99 to 1.04	12	2
Vac. Lot	70.4	N/A	38.3	N/A	1.47	N/A	4	0
Farm & Home	31.5	N/A	41.0	N/A	1.05	N/A	12	1
Ag. Land Only	14.1	N/A	19.4	N/A	0.95	N/A	18	3
Ag. w/Impr.'s	14.7	N/A	31.1	N/A	0.94	N/A	20	1
Other/Ex./Ut./NP/Mix-Use	54.8	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	79.9	N/A	46.9	N/A	1.61	N/A	91	3
TOTAL MARKET	96.0	N/A	19.7	N/A	1.01	N/A	59	5

026 - ELLIS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.8	94.5 to 97.1	8.5	7.8 to 9.3	0.99	0.98 to 1.00	395	24
Comm./Ind.	90.3	74.6 to 97.7	18.3	12.3 to 28.3	0.96	0.89 to 1.05	23	1
Vac. Lot	86.6	N/A	14.8	N/A	1.10	N/A	36	5
Farm & Home	42.6	N/A	41.5	N/A	1.03	N/A	5	0
Ag. Land Only	8.4	N/A	73.6	N/A	0.81	N/A	29	0
Ag. w/Impr.'s	12.3	N/A	54.6	N/A	0.79	N/A	36	0
Other/Ex./Ut./NP/Mix-Use	52.3	N/A	40.3	N/A	2.09	N/A	3	0
TOTAL w/ AG. & FARM	93.9	N/A	9.4	N/A	0.99	N/A	498	73
TOTAL MARKET	95.3	N/A	8.9	N/A	0.99	N/A	457	41

027 - ELLSWORTH								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.3	89.9 to 99.8	20.8	16.9 to 25.5	1.04	1.00 to 1.10	79	1
Comm./Ind. S-10	95.4	89.9 to 100.5	10.7	6.8 to 17.5	1.06	0.95 to 1.16	15	1
Vac. Lot	63.2	N/A	43.1	N/A	1.18	N/A	7	0
Farm & Home	45.0	N/A	77.2	N/A	1.05	N/A	6	0
Ag. Land Only	12.8	N/A	34.2	N/A	0.99	N/A	13	0
Ag. w/Impr.'s	17.4	N/A	31.3	N/A	1.01	N/A	20	2
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	89.8	N/A	34.2	N/A	1.11	N/A	127	0
TOTAL MARKET	94.1	N/A	20.8	N/A	1.03	N/A	101	3

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

028 - FINNEY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.2	96.5 to 99.7	7.9	7.2 to 8.8	1.00	1.00 to 1.01	271	27
Comm/Ind.	99.6	90.4 to 121.9	24.9	15.6 to 38.3	1.00	0.92 to 1.10	22	2
Vac. Lot	52.6	N/A	47.8	N/A	0.97	N/A	53	2
Farm & Home	66.7	N/A	26.0	N/A	1.07	N/A	8	0
Ag. Land Only	14.9	N/A	68.1	N/A	1.19	N/A	26	1
Ag. w/Impr.'s	16.6	N/A	75.7	N/A	1.26	N/A	30	1
Other/Ex./Ut./NP/Mix-Use	106.9	N/A	22.2	N/A	1.13	N/A	6	0
TOTAL w/ AG. & FARM	95.3	N/A	12.1	N/A	1.00	N/A	390	77
TOTAL MARKET	96.7	N/A	9.2	N/A	1.01	N/A	352	70

029 - FORD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.3	93.7 to 97.9	9.3	8.2 to 10.4	1.00	0.99 to 1.02	233	20
Comm/Ind. T	72.4	66.9 to 92.3	20.7	14.3 to 34.0	0.82	0.72 to 1.03	14	1
Vac. Lot	71.4	N/A	39.3	N/A	1.29	N/A	47	3
Farm & Home	72.5	N/A	18.9	N/A	1.08	N/A	13	0
Ag. Land Only	15.9	N/A	25.9	N/A	0.92	N/A	21	1
Ag. w/Impr.'s	15.9	N/A	24.3	N/A	0.93	N/A	22	1
Other/Ex./Ut./NP/Mix-Use	103.8	N/A	39.1	N/A	1.73	N/A	8	0
TOTAL w/ AG. & FARM	91.9	N/A	15.6	N/A	1.00	N/A	337	41
TOTAL MARKET	94.2	N/A	12.8	N/A	0.98	N/A	302	34

030 - FRANKLIN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	92.1	90.2 to 94.9	15.3	14.1 to 16.8	1.00	0.99 to 1.01	349	20
Comm/Ind.	83.5	68.2 to 104.2	27.6	18.8 to 42.8	0.90	0.78 to 1.09	16	0
Vac. Lot	70.9	N/A	29.7	N/A	1.00	N/A	24	0
Farm & Home	45.9	N/A	44.4	N/A	0.92	N/A	50	1
Ag. Land Only	8.0	N/A	81.5	N/A	0.80	N/A	49	0
Ag. w/Impr.'s	8.0	N/A	84.6	N/A	0.85	N/A	55	0
Other/Ex./Ut./NP/Mix-Use	74.2	N/A	40.9	N/A	0.92	N/A	4	0
TOTAL w/ AG. & FARM	85.4	N/A	29.3	N/A	1.00	N/A	498	20
TOTAL MARKET	91.1	N/A	16.5	N/A	0.99	N/A	393	23

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

031 - GEARY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.2	96.3 to 99.1	9.7	8.7 to 11.0	1.02	1.01 to 1.03	239	23
Comm./Ind.	98.2	75.6 to 109.9	12.1	5.2 to 24.3	0.93	0.87 to 1.00	8	1
Vac. Lot	72.7	N/A	32.1	N/A	1.15	N/A	22	3
Farm & Home	68.2	N/A	14.0	N/A	0.99	N/A	3	0
Ag. Land Only	11.1	N/A	63.7	N/A	0.95	N/A	6	0
Ag. w/Impr.'s	12.6	N/A	113.7	N/A	0.63	N/A	7	0
Other/Ex./Ut./NP/Mix-Use	90.6	N/A	60.6	N/A	1.71	N/A	6	0
TOTAL w/ AG. & FARM	96.5	N/A	11.1	N/A	1.02	N/A	285	41
TOTAL MARKET	96.9	N/A	10.9	N/A	1.02	N/A	275	34

032 - GOVE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	108.6	97.4 to 128.6	23.0	17.7 to 32.2	1.10	1.04 to 1.19	37	4
Comm./Ind. S-8	98.3	76.5 to 101.4	7.3	2.4 to 32.1	1.08	1.01 to 1.21	10	1
Vac. Lot	400.0	N/A		N/A		N/A	1	0
Farm & Home	32.7	N/A	10.2	N/A	0.98	N/A	3	0
Ag. Land Only	17.9	N/A	21.0	N/A	1.09	N/A	18	0
Ag. w/Impr.'s	18.2	N/A	21.0	N/A	1.10	N/A	21	0
Other/Ex./Ut./NP/Mix-Use	38.5	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	90.8	N/A	50.6	N/A	1.89	N/A	73	3
TOTAL MARKET	100.9	N/A	19.0	N/A	1.07	N/A	49	7

033 - GRAHAM								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.4	84.3 to 100.3	15.1	10.7 to 21.4	0.99	0.94 to 1.04	29	2
Comm./Ind. S-8	97.0	90.9 to 100.0	5.3	2.0 to 17.4	1.00	0.96 to 1.02	11	2
Vac. Lot	58.5	N/A	62.4	N/A	0.83	N/A	2	0
Farm & Home	70.5	N/A	21.1	N/A	1.02	N/A	3	0
Ag. Land Only	16.3	N/A	19.2	N/A	1.08	N/A	12	1
Ag. w/Impr.'s	18.5	N/A	17.3	N/A	1.03	N/A	16	1
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	84.3	N/A	37.2	N/A	1.23	N/A	61	2
TOTAL MARKET	96.8	N/A	12.1	N/A	1.00	N/A	42	5

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0A – Supplemental Appraisals
COD = 20.0 or LessT – Time Trended
PRD = .98 to 1.03

034 - GRANT								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	93.0 to 100.1	12.8	10.5 to 15.5	1.01	0.99 to 1.03	77	3
Comm./Ind. S-8	77.0	58.0 to 93.8	23.3	16.1 to 36.5	1.29	1.00 to 1.59	14	0
Vac. Lot	60.2	N/A	53.6	N/A	1.40	N/A	5	0
Farm & Home	72.0	N/A	47.1	N/A	1.10	N/A	2	0
Ag. Land Only	20.8	N/A	49.3	N/A	1.11	N/A	13	0
Ag. w/Impr.'s	20.8	N/A	41.7	N/A	1.16	N/A	15	1
Other/Ex./Ut./NP/Mix-Use	156.5	N/A	69.3	N/A	2.14	N/A	2	0
TOTAL w/ AG. & FARM	92.7	N/A	25.7	N/A	1.11	N/A	115	2
TOTAL MARKET	95.3	N/A	15.6	N/A	1.02	N/A	98	6

035 - GRAY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	92.4 to 101.1	10.5	8.3 to 13.6	1.01	0.99 to 1.03	50	5
Comm./Ind. S-8	108.2	92.8 to 155.8	17.6	8.8 to 28.1	1.02	0.91 to 1.14	9	0
Vac. Lot	69.4	N/A	25.4	N/A	1.07	N/A	16	0
Farm & Home	46.7	N/A	68.0	N/A	2.14	N/A	5	0
Ag. Land Only	18.9	N/A	11.4	N/A	0.98	N/A	9	1
Ag. w/Impr.'s	19.2	N/A	18.8	N/A	0.96	N/A	10	1
Other/Ex./Ut./NP/Mix-Use	83.1	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	91.6	N/A	24.8	N/A	1.05	N/A	91	3
TOTAL MARKET	94.7	N/A	15.3	N/A	0.98	N/A	76	4

036 - GREELEY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.8	83.8 to 109.1	16.7	11.8 to 29.0	0.96	0.90 to 1.00	18	1
Comm./Ind. S-4 A-5	98.4	95.2 to 100.2	2.0	1.0 to 3.6	1.00	0.99 to 1.01	10	1
Vac. Lot							0	
Farm & Home	45.1	N/A	45.0	N/A	1.40	N/A	3	0
Ag. Land Only	20.3	N/A	12.5	N/A	1.01	N/A	15	1
Ag. w/Impr.'s	20.4	N/A	12.6	N/A	1.01	N/A	16	1
Other/Ex./Ut./NP/Mix-Use	122.3	N/A	40.0	N/A	1.11	N/A	4	0
TOTAL w/ AG. & FARM	81.2	N/A	43.4	N/A	1.52	N/A	51	1
TOTAL MARKET	99.0	N/A	11.9	N/A	0.98	N/A	32	3

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

037 - GREENWOOD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.0	93.3 to 106.2	19.3	16.5 to 22.9	1.07	1.03 to 1.11	103	10
Comm./Ind.	87.8	69.0 to 109.0	21.9	14.2 to 35.5	1.04	0.93 to 1.25	10	0
Vac. Lot	72.5	N/A	64.7	N/A	1.47	N/A	9	1
Farm & Home	46.9	N/A	43.8	N/A	1.31	N/A	9	0
Ag. Land Only	11.6	N/A	20.1	N/A	0.93	N/A	34	5
Ag. w/Impr.'s	11.9	N/A	28.9	N/A	0.98	N/A	42	2
Other/Ex./Ut./NP/Mix-Use	67.2	N/A	28.6	N/A	1.20	N/A	5	0
TOTAL w/ AG. & FARM	86.6	N/A	46.2	N/A	1.63	N/A	178	7
TOTAL MARKET	96.6	N/A	23.3	N/A	1.08	N/A	127	10

038 - HAMILTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.9	83.6 to 112.2	19.9	15.5 to 28.1	1.02	0.97 to 1.07	26	2
Comm./Ind. S-5 A-4	96.0	86.8 to 98.4	4.6	2.2 to 9.2	1.01	0.99 to 1.03	10	1
Vac. Lot	268.2	N/A		N/A		N/A	1	0
Farm & Home	45.2	N/A	28.6	N/A	1.14	N/A	5	0
Ag. Land Only	18.6	N/A	15.4	N/A	1.04	N/A	14	0
Ag. w/Impr.'s	18.6	N/A	15.4	N/A	1.04	N/A	14	0
Other/Ex./Ut./NP/Mix-Use	96.4	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	84.2	N/A	38.1	N/A	1.31	N/A	57	3
TOTAL MARKET	96.4	N/A	15.1	N/A	1.08	N/A	38	3

039 - HARPER								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	110.5	100.0 to 119.6	22.1	18.0 to 27.7	1.10	1.05 to 1.16	73	9
Comm./Ind.	111.1	47.8 to 194.8	35.7	19.4 to 117.8	1.17	1.05 to 1.39	8	1
Vac. Lot							0	
Farm & Home	32.2	N/A	40.7	N/A	0.97	N/A	8	0
Ag. Land Only	22.2	N/A	24.7	N/A	1.04	N/A	28	3
Ag. w/Impr.'s	22.1	N/A	28.9	N/A	1.30	N/A	35	1
Other/Ex./Ut./NP/Mix-Use	125.1	N/A	33.5	N/A	0.81	N/A	4	0
TOTAL w/ AG. & FARM	90.1	N/A	50.1	N/A	1.56	N/A	128	7
TOTAL MARKET	110.5	N/A	24.4	N/A	1.07	N/A	85	10

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

040 - HARVEY

PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	95.1 to 99.0	10.4	9.4 to 11.5	1.01	1.00 to 1.02	292	28
Comm./Ind.	88.5	67.2 to 119.2	27.5	19.9 to 43.2	1.22	1.13 to 1.36	15	1
Vac. Lot	77.7	N/A	33.0	N/A	1.16	N/A	42	0
Farm & Home	47.0	N/A	55.0	N/A	1.22	N/A	5	0
Ag. Land Only	8.8	N/A	80.1	N/A	0.66	N/A	37	2
Ag. w/Impr.'s	8.8	N/A	80.0	N/A	0.76	N/A	39	2
Other/Ex./Ut./NP/Mix-Use	97.9	N/A	28.9	N/A	0.95	N/A	14	1
TOTAL w/ AG. & FARM	94.1	N/A	13.8	N/A	1.01	N/A	407	68
TOTAL MARKET	95.8	N/A	11.5	N/A	1.01	N/A	363	48

041 - HASKELL

PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.8	90.0 to 108.1	20.0	14.9 to 27.9	1.09	1.02 to 1.18	31	2
Comm./Ind. S-8	93.2	70.4 to 98.8	18.5	9.2 to 41.2	1.00	0.95 to 1.06	11	1
Vac. Lot	91.9	N/A	14.5	N/A	1.05	N/A	8	0
Farm & Home	4.7	N/A	N/A	N/A	N/A	N/A	1	0
Ag. Land Only	15.1	N/A	43.4	N/A	0.76	N/A	11	0
Ag. w/Impr.'s	15.6	N/A	40.5	N/A	0.78	N/A	12	0
Other/Ex./Ut./NP/Mix-Use	42.6	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	89.7	N/A	36.4	N/A	1.91	N/A	64	1
TOTAL MARKET	93.7	N/A	20.5	N/A	1.61	N/A	51	2

042 - HODGEMAN

PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	86.3	63.0 to 103.8	21.5	14.4 to 31.6	1.06	0.99 to 1.15	14	0
Comm./Ind. S-5 A-4	93.8	88.6 to 112.8	13.0	7.7 to 20.4	1.15	1.07 to 1.28	10	0
Vac. Lot	72.7	N/A	38.9	N/A	1.24	N/A	2	0
Farm & Home	53.7	N/A	22.4	N/A	0.98	N/A	2	0
Ag. Land Only	17.2	N/A	22.4	N/A	0.88	N/A	8	0
Ag. w/Impr.'s	17.7	N/A	16.8	N/A	1.02	N/A	11	1
Other/Ex./Ut./NP/Mix-Use	86.7	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	78.0	N/A	40.6	N/A	1.20	N/A	40	0
TOTAL MARKET	91.6	N/A	18.4	N/A	1.09	N/A	27	0

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

043 - JACKSON									
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales	
Residential	91.0	88.5 to 96.2	14.3	12.4 to 16.5	1.03	1.01 to 1.05	130	13	
Comm/Ind. S-4	100.0	53.3 to 109.9	20.4	8.1 to 53.4	0.88	0.72 to 1.03	9	0	
Vac. Lot	77.0	N/A	42.2	N/A	1.02	N/A	10	0	
Farm & Home	66.2	N/A	25.7	N/A	1.04	N/A	55	1	
Ag. Land Only	9.4	N/A	72.4	N/A	0.80	N/A	44	2	
Ag. w/Impr.'s	9.9	N/A	75.9	N/A	0.77	N/A	51	3	
Other/Ex./Ut./NP/Mix-Use	73.6	N/A	87.2	N/A	0.95	N/A	3	0	
TOTAL w/ AG. & FARM	78.4	N/A	38.1	N/A	1.04	N/A	258	7	
TOTAL MARKET	91.0	N/A	16.0	N/A	1.02	N/A	152	16	

044 - JEFFERSON									
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales	
Residential T	91.0	89.0 to 93.2	15.0	13.4 to 16.8	1.02	1.00 to 1.03	243	22	
Comm/Ind. S-7	90.2	69.9 to 100.5	22.5	13.1 to 41.1	1.03	0.93 to 1.18	13	0	
Vac. Lot	88.8	N/A	45.1	N/A	1.19	N/A	72	4	
Farm & Home	62.9	N/A	32.4	N/A	1.03	N/A	41	2	
Ag. Land Only	6.2	N/A	87.0	N/A	0.83	N/A	35	3	
Ag. w/Impr.'s	6.4	N/A	102.2	N/A	0.80	N/A	42	2	
Other/Ex./Ut./NP/Mix-Use	87.3	N/A	24.3	N/A	1.03	N/A	15	3	
TOTAL w/ AG. & FARM	86.4	N/A	29.8	N/A	1.03	N/A	426	31	
TOTAL MARKET	90.4	N/A	19.8	N/A	1.01	N/A	343	32	

045 - JEWELL									
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales	
Residential	108.8	97.0 to 120.0	18.8	15.4 to 24.8	1.08	1.03 to 1.14	38	4	
Comm/Ind. S-8	96.3	88.4 to 110.5	12.1	8.1 to 22.7	1.04	0.96 to 1.17	11	2	
Vac. Lot	125.0	N/A	50.8	N/A	4.23	N/A	6	0	
Farm & Home	34.6	N/A	118.2	N/A	1.35	N/A	5	0	
Ag. Land Only	21.9	N/A	27.9	N/A	1.05	N/A	29	0	
Ag. w/Impr.'s	22.1	N/A	28.2	N/A	1.08	N/A	33	0	
Other/Ex./Ut./NP/Mix-Use	125.0	N/A	28.6	N/A	1.47	N/A	7	1	
TOTAL w/ AG. & FARM	82.5	N/A	51.9	N/A	1.86	N/A	100	5	
TOTAL MARKET	107.8	N/A	21.4	N/A	1.11	N/A	62	7	

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

046 - JOHNSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.2	96.2 to 98.2	5.9	5.4 to 6.4	0.99	0.99 to 1.00	359	23
Comm/Ind.	89.6	85.8 to 93.2	16.8	14.5 to 19.9	0.98	0.94 to 1.02	114	7
Vac. Lot	90.7	N/A	26.6	N/A	1.18	N/A	214	11
Farm & Home	61.7	N/A	30.2	N/A	1.26	N/A	22	0
Ag. Land Only	0.3	N/A	139.9	N/A	1.01	N/A	94	11
Ag. w/Impr.'s	0.3	N/A	157.1	N/A	1.00	N/A	97	10
Other/Ex./Ut./NP/Mix-Use	66.5	N/A	59.9	N/A	1.15	N/A	36	2
TOTAL w/ AG. & FARM	92.5	N/A	14.3	N/A	1.02	N/A	842	146
TOTAL MARKET	95.2	N/A	11.2	N/A	1.03	N/A	723	88

047 - KEARNY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.2	91.2 to 103.3	14.6	11.1 to 19.6	1.02	0.99 to 1.04	41	4
Comm/Ind. S-8	100.1	97.1 to 104.5	4.4	2.4 to 7.7	0.99	0.98 to 1.00	10	0
Vac. Lot	210.0	N/A	20.0	N/A	1.07	N/A	2	0
Farm & Home	7.1	N/A		N/A		N/A	1	0
Ag. Land Only	14.9	N/A	62.2	N/A	1.17	N/A	9	0
Ag. w/Impr.'s	15.3	N/A	55.1	N/A	1.02	N/A	10	0
Other/Ex./Ut./NP/Mix-Use	69.9	N/A	30.8	N/A	0.94	N/A	2	0
TOTAL w/ AG. & FARM	97.3	N/A	20.4	N/A	1.25	N/A	66	11
TOTAL MARKET	99.7	N/A	13.1	N/A	1.01	N/A	55	6

048 - KINGMAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.9	98.3 to 106.6	13.5	11.1 to 16.9	1.03	1.01 to 1.06	84	11
Comm/Ind. S-8	98.7	84.4 to 104.6	8.3	4.5 to 14.0	1.05	1.01 to 1.11	11	1
Vac. Lot	163.0	N/A	70.1	N/A	1.49	N/A	3	0
Farm & Home	55.1	N/A	66.7	N/A	1.01	N/A	9	1
Ag. Land Only	18.3	N/A	40.7	N/A	1.08	N/A	30	1
Ag. w/Impr.'s	19.5	N/A	38.9	N/A	1.06	N/A	35	1
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	95.7	N/A	36.7	N/A	1.20	N/A	142	7
TOTAL MARKET	101.0	N/A	12.5	N/A	1.03	N/A	98	15

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

049 KIOWA									
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales	
Residential	110.5	102.0 to 130.0	21.1	16.5 to 28.3	1.11	1.07 to 1.18	37	2	
Comm./Ind. S-5 A-4	97.4	91.3 to 146.0	34.1	16.7 to 62.2	2.88	1.07 to 3.97	10	0	
Vac. Lot	64.4	N/A		N/A		N/A	1	0	
Farm & Home	64.4	N/A	35.2	N/A	1.08	N/A	7	0	
Ag. Land Only	15.2	N/A	13.4	N/A	0.98	N/A	7	1	
Ag. w/Impr.'s	15.1	N/A	29.1	N/A	0.96	N/A	8	0	
Other/Ex./Ut./NP/Mix-Use							0		
TOTAL w/ AG. & FARM	99.0	N/A	36.2	N/A	1.71	N/A	63	3	
TOTAL MARKET	106.7	N/A	21.9	N/A	1.09	N/A	48	4	

050 - LABETTE									
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales	
Residential	100.5	98.6 to 104.4	14.6	13.1 to 16.3	1.06	1.04 to 1.08	227	18	
Comm./Ind.	94.7	64.0 to 100.4	19.7	11.6 to 35.3	1.04	0.95 to 1.20	15	0	
Vac. Lot	75.0	N/A	35.9	N/A	1.22	N/A	25	2	
Farm & Home	77.6	N/A	15.4	N/A	0.99	N/A	13	1	
Ag. Land Only	20.4	N/A	23.6	N/A	0.97	N/A	29	2	
Ag. w/Impr.'s	20.0	N/A	28.7	N/A	0.95	N/A	42	5	
Other/Ex./Ut./NP/Mix-Use	64.0	N/A	62.5	N/A	0.94	N/A	13	1	
TOTAL w/ AG. & FARM	94.9	N/A	23.0	N/A	1.08	N/A	335	39	
TOTAL MARKET	99.3	N/A	16.7	N/A	1.04	N/A	280	28	

051 - LANE									
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales	
Residential	99.2	84.3 to 115.0	13.6	9.6 to 20.6	1.04	1.00 to 1.11	17	3	
Comm./Ind. S-3 A-6	101.0	96.5 to 103.3	2.4	1.4 to 4.7	0.99	0.98 to 1.00	10	2	
Vac. Lot	93.5	N/A	58.3	N/A	1.15	N/A	4	0	
Farm & Home	70.0	N/A	32.7	N/A	1.99	N/A	3	0	
Ag. Land Only	19.6	N/A	8.3	N/A	1.01	N/A	14	0	
Ag. w/Impr.'s	19.5	N/A	9.7	N/A	1.03	N/A	16	0	
Other/Ex./Ut./NP/Mix-Use	214.8	N/A	83.5	N/A	1.75	N/A	3	0	
TOTAL w/ AG. & FARM	86.5	N/A	44.7	N/A	2.07	N/A	53	4	
TOTAL MARKET	100.7	N/A	12.9	N/A	1.05	N/A	34	6	

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

052 - LEAVENWORTH

PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.3	92.8 to 96.4	8.6	7.8 to 9.4	1.01	1.00 to 1.01	290	34
Comm/Ind.	89.6	83.6 to 102.1	16.9	12.8 to 24.0	1.00	0.93 to 1.09	27	1
Vac. Lot	90.2	N/A	22.5	N/A	1.12	N/A	136	12
Farm & Home	66.3	N/A	25.5	N/A	1.04	N/A	64	1
Ag. Land Only	1.4	N/A	112.0	N/A	0.81	N/A	93	9
Ag. w/Impr.'s	1.5	N/A	103.9	N/A	0.80	N/A	100	10
Other/Ex./Ut./NP/Mix-Use	72.2	N/A	35.6	N/A	1.13	N/A	15	1
TOTAL w/ AG. & FARM	87.8	N/A	28.4	N/A	1.05	N/A	632	46
TOTAL MARKET	93.0	N/A	12.6	N/A	1.01	N/A	468	51

053 - LINCOLN

PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.9	92.9 to 108.3	16.1	11.4 to 22.6	1.09	1.03 to 1.18	36	4
Comm/Ind. S-6	94.6	83.0 to 112.7	16.4	9.9 to 34.6	1.05	0.94 to 1.12	11	0
Vac. Lot	115.9	N/A	30.3	N/A	3.07	N/A	4	0
Farm & Home	34.9	N/A	28.9	N/A	1.20	N/A	3	0
Ag. Land Only	18.6	N/A	28.1	N/A	1.02	N/A	28	0
Ag. w/Impr.'s	18.3	N/A	27.6	N/A	1.02	N/A	31	0
Other/Ex./Ut./NP/Mix-Use	63.2	N/A	78.3	N/A	1.41	N/A	5	0
TOTAL w/ AG. & FARM	78.4	N/A	54.5	N/A	1.71	N/A	90	1
TOTAL MARKET	98.7	N/A	17.1	N/A	1.11	N/A	56	8

054 - LINN

PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.2	90.0 to 99.1	19.1	16.3 to 22.6	1.04	1.01 to 1.07	120	9
Comm/Ind.	91.7	79.0 to 113.8	19.3	12.5 to 32.9	0.88	0.80 to 1.03	12	1
Vac. Lot	99.6	N/A	46.3	N/A	1.35	N/A	171	19
Farm & Home	40.9	N/A	45.2	N/A	1.13	N/A	24	0
Ag. Land Only	15.4	N/A	34.2	N/A	1.00	N/A	33	2
Ag. w/Impr.'s	15.7	N/A	33.6	N/A	1.03	N/A	40	2
Other/Ex./Ut./NP/Mix-Use	89.4	N/A	37.6	N/A	1.37	N/A	37	2
TOTAL w/ AG. & FARM	87.2	N/A	38.6	N/A	1.44	N/A	404	38
TOTAL MARKET	94.4	N/A	29.5	N/A	1.04	N/A	340	38

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

055 - LOGAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.7	95.5 to 101.4	9.4	6.5 to 13.4	1.04	1.00 to 1.09	32	3
Comm./Ind. S-5	84.8	51.6 to 103.3	28.9	15.9 to 56.9	1.13	1.00 to 1.29	10	0
Vac. Lot	76.9	N/A	36.9	N/A	0.94	N/A	4	0
Farm & Home	23.6	N/A	8.2	N/A	0.99	N/A	2	0
Ag. Land Only	19.9	N/A	14.3	N/A	1.05	N/A	18	0
Ag. w/Impr.'s	19.8	N/A	16.2	N/A	1.07	N/A	21	0
Other/Ex./Ut./NP/Mix-Use	87.7	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	85.5	N/A	42.3	N/A	1.42	N/A	70	0
TOTAL MARKET	99.1	N/A	11.7	N/A	1.03	N/A	47	6

056 - LYON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.4	93.9 to 98.1	12.1	10.8 to 13.6	1.01	0.99 to 1.04	243	15
Comm./Ind.	91.2	79.4 to 101.7	16.9	11.6 to 26.8	0.98	0.87 to 1.10	15	0
Vac. Lot	78.4	N/A	25.7	N/A	1.09	N/A	25	1
Farm & Home	60.8	N/A	33.4	N/A	1.09	N/A	25	0
Ag. Land Only	14.7	N/A	39.1	N/A	0.87	N/A	32	0
Ag. w/Impr.'s	15.5	N/A	39.1	N/A	0.90	N/A	39	2
Other/Ex./Ut./NP/Mix-Use	130.0	N/A	98.9	N/A	2.04	N/A	7	0
TOTAL w/ AG. & FARM	90.8	N/A	17.5	N/A	1.01	N/A	354	43
TOTAL MARKET	95.4	N/A	13.0	N/A	1.00	N/A	290	23

057 - MARION								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.4	96.3 to 100.0	11.9	10.2 to 13.7	1.02	1.00 to 1.04	167	16
Comm./Ind.	105.8	92.3 to 144.4	17.9	11.4 to 29.0	1.03	1.00 to 1.05	6	0
Vac. Lot	95.5	N/A	32.3	N/A	1.08	N/A	14	1
Farm & Home	66.4	N/A	27.9	N/A	1.07	N/A	14	0
Ag. Land Only	20.9	N/A	30.5	N/A	1.20	N/A	35	2
Ag. w/Impr.'s	20.6	N/A	29.5	N/A	1.17	N/A	39	2
Other/Ex./Ut./NP/Mix-Use	94.7	N/A	65.9	N/A	0.49	N/A	4	0
TOTAL w/ AG. & FARM	93.7	N/A	22.0	N/A	1.05	N/A	244	31
TOTAL MARKET	99.1	N/A	13.0	N/A	1.02	N/A	191	20

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

058 - MARSHALL								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	91.3	86.7 to 97.0	15.9	13.6 to 18.6	1.04	1.01 to 1.07	107	13
Comm/Ind.	93.1	53.4 to 101.7	32.1	16.1 to 82.9	0.99	0.84 to 1.44	13	1
Vac. Lot	56.5	N/A	61.1	N/A	1.30	N/A	8	1
Farm & Home	40.0	N/A	29.3	N/A	1.13	N/A	12	1
Ag. Land Only	19.6	N/A	18.3	N/A	0.98	N/A	24	2
Ag. w/Impr.'s	19.6	N/A	15.5	N/A	1.01	N/A	26	3
Other/Ex./Ut./NP/Mix-Use	60.4	N/A	73.7	N/A	0.96	N/A	4	0
TOTAL w/ AG. & FARM	81.2	N/A	37.3	N/A	1.27	N/A	170	8
TOTAL MARKET	89.5	N/A	19.7	N/A	1.02	N/A	132	17

059 - MCPHERSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.9	97.2 to 100.0	7.7	6.9 to 8.7	1.00	1.00 to 1.01	292	32
Comm/Ind.	94.9	87.7 to 106.9	14.0	10.2 to 22.1	1.05	1.00 to 1.14	19	1
Vac. Lot	90.0	N/A	13.1	N/A	0.99	N/A	39	6
Farm & Home	66.9	N/A	31.4	N/A	1.03	N/A	16	0
Ag. Land Only	16.4	N/A	41.8	N/A	0.87	N/A	39	0
Ag. w/Impr.'s	16.5	N/A	40.5	N/A	0.89	N/A	43	1
Other/Ex./Ut./NP/Mix-Use	99.3	N/A	39.2	N/A	1.81	N/A	9	0
TOTAL w/ AG. & FARM	95.6	N/A	11.1	N/A	1.00	N/A	418	68
TOTAL MARKET	98.2	N/A	8.8	N/A	1.00	N/A	359	41

060 - MEADE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	87.5	82.8 to 100.0	22.8	17.9 to 29.6	1.03	0.98 to 1.10	47	3
Comm/Ind. S-4	100.3	85.4 to 116.3	15.1	9.1 to 25.2	1.10	1.02 to 1.22	10	0
Vac. Lot	50.0	N/A	170.5	N/A	1.82	N/A	5	0
Farm & Home	22.7	N/A	49.8	N/A	1.32	N/A	3	0
Ag. Land Only	18.4	N/A	16.4	N/A	1.03	N/A	7	0
Ag. w/Impr.'s	18.5	N/A	14.4	N/A	1.03	N/A	8	0
Other/Ex./Ut./NP/Mix-Use	75.7	N/A	19.4	N/A	0.96	N/A	2	0
TOTAL w/ AG. & FARM	85.5	N/A	34.7	N/A	1.26	N/A	75	4
TOTAL MARKET	90.9	N/A	23.3	N/A	1.03	N/A	64	6

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

061 - MIAMI								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.5	97.8 to 99.5	7.8	7.0 to 8.7	1.00	0.99 to 1.01	286	32
Comm./Ind.	99.8	88.0 to 113.1	10.7	7.9 to 15.2	1.01	0.96 to 1.08	18	2
Vac. Lot	92.2	N/A	18.9	N/A	1.00	N/A	169	15
Farm & Home	68.8	N/A	29.9	N/A	1.00	N/A	34	0
Ag. Land Only	5.2	N/A	79.4	N/A	1.22	N/A	34	4
Ag. w/Impr.'s	5.2	N/A	87.3	N/A	1.11	N/A	42	5
Other/Ex./Ut./NP/Mix-Use	79.6	N/A	26.8	N/A	1.12	N/A	11	1
TOTAL w/ AG. & FARM	96.1	N/A	13.3	N/A	1.02	N/A	561	83
TOTAL MARKET	97.8	N/A	11.4	N/A	0.98	N/A	485	52

062 - MITCHELL								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	109.1	101.9 to 124.2	21.2	17.8 to 26.1	1.11	1.07 to 1.16	69	5
Comm./Ind. S-8	100.9	92.1 to 114.3	12.7	8.5 to 21.7	0.99	0.96 to 1.05	15	1
Vac. Lot	31.7	N/A	487.3	N/A	10.28	N/A	5	0
Farm & Home	42.6	N/A	54.0	N/A	1.00	N/A	2	0
Ag. Land Only	19.0	N/A	16.5	N/A	1.04	N/A	12	1
Ag. w/Impr.'s	17.1	N/A	15.4	N/A	0.99	N/A	14	2
Other/Ex./Ut./NP/Mix-Use	95.8	N/A	24.2	N/A	0.91	N/A	4	0
TOTAL w/ AG. & FARM	100.9	N/A	33.3	N/A	1.23	N/A	109	6
TOTAL MARKET	107.4	N/A	21.7	N/A	1.06	N/A	93	8

063 - MONTGOMERY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.6	95.3 to 102.5	19.2	17.4 to 21.1	1.06	1.04 to 1.08	290	21
Comm./Ind.	94.3	81.8 to 107.0	22.1	15.9 to 32.4	0.83	0.68 to 1.13	29	3
Vac. Lot	99.7	N/A	55.5	N/A	2.05	N/A	43	1
Farm & Home	64.0	N/A	33.2	N/A	1.13	N/A	42	1
Ag. Land Only	13.4	N/A	30.5	N/A	0.92	N/A	34	0
Ag. w/Impr.'s	14.1	N/A	30.3	N/A	0.94	N/A	47	3
Other/Ex./Ut./NP/Mix-Use	120.1	N/A	60.7	N/A	1.00	N/A	28	3
TOTAL w/ AG. & FARM	93.8	N/A	31.7	N/A	1.08	N/A	479	41
TOTAL MARKET	99.3	N/A	22.9	N/A	1.03	N/A	390	38

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

064 - MORRIS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.3	98.5 to 109.3	18.6	14.7 to 23.4	1.07	1.04 to 1.12	57	1
Comm/Ind. S-8	92.2	57.2 to 116.1	34.3	20.9 to 62.9	1.33	1.03 to 1.65	12	0
Vac. Lot	64.4	N/A	50.9	N/A	0.83	N/A	2	0
Farm & Home	63.6	N/A	33.7	N/A	1.08	N/A	7	1
Ag. Land Only	15.5	N/A	44.5	N/A	1.02	N/A	15	1
Ag. w/Impr.'s	15.3	N/A	48.9	N/A	0.98	N/A	21	1
Other/Ex./Ut./NP/Mix-Use	68.0	N/A	45.5	N/A	1.91	N/A	3	0
TOTAL w/ AG. & FARM	93.0	N/A	37.9	N/A	1.23	N/A	102	2
TOTAL MARKET	100.7	N/A	21.5	N/A	1.09	N/A	74	2

065 - MORTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.2	92.3 to 99.1	9.3	6.6 to 13.1	1.02	0.99 to 1.05	37	5
Comm/Ind. S-8	95.1	76.7 to 107.7	14.4	10.2 to 21.6	1.03	0.98 to 1.11	9	0
Vac. Lot	93.3	N/A	33.7	N/A	1.03	N/A	3	0
Farm & Home	53.9	N/A	N/A	N/A	N/A	N/A	1	0
Ag. Land Only	22.6	N/A	16.4	N/A	0.96	N/A	9	1
Ag. w/Impr.'s	22.6	N/A	16.4	N/A	0.96	N/A	9	1
Other/Ex./Ut./NP/Mix-Use	74.7	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	93.6	N/A	12.7	N/A	1.00	N/A	60	12
TOTAL MARKET	95.5	N/A	12.1	N/A	1.01	N/A	50	4

066 - NEMAHA								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.5	96.8 to 104.6	15.1	12.3 to 18.3	1.01	0.99 to 1.04	92	8
Comm/Ind. S-7	92.3	76.8 to 100.0	14.6	8.9 to 29.5	0.96	0.89 to 1.03	12	1
Vac. Lot	38.0	N/A	84.6	N/A	1.50	N/A	9	0
Farm & Home	37.5	N/A	84.6	N/A	1.70	N/A	10	0
Ag. Land Only	14.0	N/A	41.2	N/A	0.80	N/A	14	0
Ag. w/Impr.'s	14.4	N/A	38.3	N/A	0.86	N/A	19	0
Other/Ex./Ut./NP/Mix-Use	102.6	N/A	25.2	N/A	1.11	N/A	6	0
TOTAL w/ AG. & FARM	94.5	N/A	30.1	N/A	1.16	N/A	148	11
TOTAL MARKET	100.0	N/A	15.0	N/A	1.00	N/A	119	16

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
 Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
 COD = 20.0 or Less

T – Time Trended
 PRD = .98 to 1.03

067 - NEOSHO								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.9	90.7 to 98.5	20.5	18.3 to 23.2	1.04	1.00 to 1.07	224	16
Comm./Ind.	98.7	70.8 to 108.4	19.5	9.6 to 35.2	1.09	0.98 to 1.27	10	1
Vac. Lot	61.0	N/A	81.0	N/A	3.06	N/A	14	1
Farm & Home	51.5	N/A	36.8	N/A	1.32	N/A	15	1
Ag. Land Only	20.6	N/A	17.4	N/A	1.01	N/A	20	2
Ag. w/Impr.'s	20.5	N/A	22.9	N/A	1.00	N/A	24	2
Other/Ex./Ut./NP/Mix-Use	67.8	N/A	36.9	N/A	0.75	N/A	11	1
TOTAL w/ AG. & FARM	87.4	N/A	30.4	N/A	1.08	N/A	298	21
TOTAL MARKET	93.4	N/A	22.3	N/A	1.03	N/A	259	25

068 - NESS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	102.0	97.1 to 135.8	32.1	24.3 to 46.1	1.12	1.00 to 1.26	29	1
Comm./Ind. S-11	99.0	80.2 to 113.0	16.4	12.8 to 25.0	1.24	1.03 to 1.42	13	2
Vac. Lot	166.4	N/A		N/A		N/A	1	0
Farm & Home	34.1	N/A		N/A		N/A	1	0
Ag. Land Only	19.7	N/A	11.1	N/A	1.02	N/A	12	0
Ag. w/Impr.'s	19.8	N/A	11.1	N/A	1.02	N/A	14	2
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	89.1	N/A	47.2	N/A	1.42	N/A	58	4
TOTAL MARKET	101.8	N/A	25.9	N/A	1.29	N/A	43	4

069 - NORTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.8	91.0 to 100.0	14.3	11.7 to 18.1	1.00	0.97 to 1.03	80	10
Comm./Ind.	80.9	68.7 to 93.3	13.1	7.8 to 23.0	0.98	0.92 to 1.03	11	1
Vac. Lot							0	
Farm & Home	69.9	N/A	19.3	N/A	0.90	N/A	4	0
Ag. Land Only	23.4	N/A	26.2	N/A	1.01	N/A	14	0
Ag. w/Impr.'s	23.0	N/A	25.1	N/A	1.00	N/A	15	0
Other/Ex./Ut./NP/Mix-Use	120.0	N/A	39.6	N/A	1.51	N/A	2	0
TOTAL w/ AG. & FARM	89.6	N/A	23.1	N/A	1.03	N/A	112	14
TOTAL MARKET	93.9	N/A	16.4	N/A	1.00	N/A	93	9

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

070 - OSAGE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.4	97.2 to 100.1	10.0	8.7 to 11.4	1.01	1.00 to 1.02	199	27
Comm./Ind.	108.6	100.4 to 129.8	14.5	9.2 to 23.7	0.84	0.77 to 1.02	16	3
Vac. Lot	100.6	N/A	24.3	N/A	1.18	N/A	38	4
Farm & Home	68.3	N/A	22.1	N/A	1.01	N/A	21	2
Ag. Land Only	15.5	N/A	28.4	N/A	1.12	N/A	24	0
Ag. w/Impr.'s	15.5	N/A	29.2	N/A	1.10	N/A	29	1
Other/Ex./Ut./NP/Mix-Use	82.4	N/A	37.4	N/A	1.14	N/A	6	0
TOTAL w/ AG. & FARM	97.1	N/A	14.8	N/A	1.03	N/A	309	59
TOTAL MARKET	99.6	N/A	12.4	N/A	1.01	N/A	259	33

071 - OSBORNE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	92.2	82.2 to 106.9	24.6	18.9 to 33.7	1.00	0.94 to 1.06	43	5
Comm./Ind. S-7	91.5	73.9 to 105.5	21.4	10.9 to 49.7	1.05	0.95 to 1.32	12	1
Vac. Lot	77.7	N/A	42.1	N/A	1.19	N/A	8	0
Farm & Home	30.6	N/A	18.2	N/A	0.92	N/A	2	0
Ag. Land Only	18.6	N/A	20.3	N/A	1.01	N/A	32	1
Ag. w/Impr.'s	19.2	N/A	19.8	N/A	1.00	N/A	35	1
Other/Ex./Ut./NP/Mix-Use	89.4	N/A	48.0	N/A	2.24	N/A	5	0
TOTAL w/ AG. & FARM	66.9	N/A	59.8	N/A	1.62	N/A	105	5
TOTAL MARKET	90.3	N/A	28.5	N/A	1.06	N/A	68	5

072 - OTTAWA								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	90.9 to 100.6	12.8	10.5 to 15.9	1.00	0.98 to 1.03	74	7
Comm./Ind. S-7	100.7	96.1 to 115.2	15.5	8.4 to 31.3	1.19	1.03 to 1.41	13	2
Vac. Lot	134.8	N/A	101.6	N/A	1.36	N/A	9	1
Farm & Home	56.0	N/A	40.7	N/A	1.32	N/A	9	0
Ag. Land Only	16.9	N/A	37.4	N/A	0.95	N/A	31	0
Ag. w/Impr.'s	17.5	N/A	37.8	N/A	0.95	N/A	36	1
Other/Ex./Ut./NP/Mix-Use	108.7	N/A	69.8	N/A	1.56	N/A	4	0
TOTAL w/ AG. & FARM	88.3	N/A	40.7	N/A	1.12	N/A	145	10
TOTAL MARKET	98.2	N/A	14.8	N/A	1.02	N/A	100	16

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

073 - PAWNEE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.1	97.8 to 104.6	15.3	12.5 to 18.7	1.05	1.02 to 1.09	85	7
Comm./Ind.	72.7	49.2 to 99.3	34.4	21.6 to 61.7	1.38	1.11 to 1.93	10	0
Vac. Lot	190.5	N/A	71.1	N/A	1.13	N/A	3	1
Farm & Home	64.1	N/A	31.3	N/A	1.11	N/A	6	0
Ag. Land Only	21.8	N/A	22.4	N/A	1.05	N/A	29	2
Ag. w/Impr.'s	21.7	N/A	22.4	N/A	1.01	N/A	35	3
Other/Ex./Ut./NP/Mix-Use	73.9	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	86.8	N/A	39.9	N/A	1.38	N/A	140	5
TOTAL MARKET	100.0	N/A	16.8	N/A	1.08	N/A	99	11

074 - PHILLIPS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.8	90.4 to 100.0	20.6	16.6 to 26.2	1.02	0.99 to 1.06	63	2
Comm./Ind. S-9	99.1	85.0 to 113.5	19.1	11.8 to 32.0	1.19	1.06 to 1.43	16	1
Vac. Lot	59.9	N/A	81.1	N/A	0.90	N/A	2	0
Farm & Home	48.9	N/A	74.4	N/A	1.46	N/A	4	0
Ag. Land Only	22.1	N/A	21.8	N/A	1.03	N/A	17	1
Ag. w/Impr.'s	20.3	N/A	27.4	N/A	1.02	N/A	23	2
Other/Ex./Ut./NP/Mix-Use	570.7	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	86.1	N/A	39.3	N/A	1.22	N/A	109	2
TOTAL MARKET	95.9	N/A	19.5	N/A	1.05	N/A	82	6

075 - POTTAWATOMIE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.3	92.6 to 96.3	10.4	9.3 to 11.7	1.02	1.01 to 1.03	222	19
Comm./Ind.	90.7	67.8 to 111.6	26.0	14.4 to 52.5	1.26	1.12 to 1.46	8	0
Vac. Lot	54.5	N/A	74.9	N/A	1.12	N/A	60	5
Farm & Home	48.4	N/A	42.9	N/A	1.35	N/A	13	1
Ag. Land Only	10.6	N/A	59.9	N/A	1.15	N/A	39	2
Ag. w/Impr.'s	11.8	N/A	55.6	N/A	1.03	N/A	44	1
Other/Ex./Ut./NP/Mix-Use	73.0	N/A	60.2	N/A	1.27	N/A	9	0
TOTAL w/ AG. & FARM	88.7	N/A	33.0	N/A	1.07	N/A	356	15
TOTAL MARKET	92.5	N/A	13.8	N/A	1.01	N/A	299	50

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

076 - PRATT								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.8	95.8 to 100.0	11.7	10.2 to 13.6	1.03	1.01 to 1.05	178	22
Comm./Ind.	99.4	78.0 to 131.9	17.0	8.1 to 30.4	1.20	0.96 to 1.38	8	1
Vac. Lot	95.5	N/A	26.8	N/A	1.33	N/A	7	0
Farm & Home	74.2	N/A	10.8	N/A	1.04	N/A	3	0
Ag. Land Only	18.0	N/A	13.0	N/A	1.04	N/A	17	3
Ag. w/Impr.'s	18.3	N/A	15.8	N/A	1.04	N/A	18	2
Other/Ex./Ut./NP/Mix-Use	56.9	N/A	76.1	N/A	0.86	N/A	2	0
TOTAL w/ AG. & FARM	96.4	N/A	13.5	N/A	1.04	N/A	216	38
TOTAL MARKET	98.1	N/A	12.0	N/A	1.05	N/A	195	26

077 - RAWLINS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.0	91.4 to 101.7	16.2	11.1 to 22.1	1.06	1.01 to 1.12	30	0
Comm./Ind. S-9	99.0	76.8 to 100.2	15.7	5.3 to 40.6	0.99	0.89 to 1.09	12	0
Vac. Lot	85.1	N/A	39.3	N/A	0.86	N/A	2	0
Farm & Home	38.7	N/A	N/A	N/A	N/A	N/A	1	0
Ag. Land Only	15.9	N/A	12.5	N/A	1.01	N/A	9	0
Ag. w/Impr.'s	15.9	N/A	13.7	N/A	1.04	N/A	11	0
Other/Ex./Ut./NP/Mix-Use	106.7	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	94.9	N/A	31.5	N/A	1.33	N/A	58	0
TOTAL MARKET	99.5	N/A	10.3	N/A	1.02	N/A	46	8

078 - RENO								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.6	96.6 to 99.5	10.9	9.8 to 12.2	1.02	1.01 to 1.03	289	24
Comm./Ind.	93.3	78.5 to 102.5	24.0	17.1 to 33.9	0.95	0.83 to 1.10	32	1
Vac. Lot	76.9	N/A	51.7	N/A	1.02	N/A	86	9
Farm & Home	62.7	N/A	36.3	N/A	0.98	N/A	18	2
Ag. Land Only	21.4	N/A	39.5	N/A	1.05	N/A	65	3
Ag. w/Impr.'s	21.5	N/A	37.6	N/A	1.05	N/A	71	4
Other/Ex./Ut./NP/Mix-Use	85.8	N/A	27.6	N/A	0.93	N/A	17	1
TOTAL w/ AG. & FARM	92.8	N/A	30.3	N/A	1.01	N/A	513	24
TOTAL MARKET	96.9	N/A	13.1	N/A	1.01	N/A	424	73

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

079 - REPUBLIC								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	104.2	95.7 to 114.6	18.5	15.1 to 23.6	1.06	1.02 to 1.12	52	4
Comm./Ind. S-5	102.8	94.0 to 189.5	18.2	6.5 to 39.0	0.87	0.78 to 1.00	9	1
Vac. Lot	82.0	N/A	16.5	N/A	0.95	N/A	5	0
Farm & Home	35.9	N/A	55.3	N/A	1.23	N/A	9	0
Ag. Land Only	21.0	N/A	27.3	N/A	1.06	N/A	27	1
Ag. w/Impr.'s	21.0	N/A	27.3	N/A	1.06	N/A	27	1
Other/Ex./Ut./NP/Mix-Use	131.8	N/A	53.3	N/A	1.57	N/A	2	0
TOTAL w/ AG. & FARM	87.2	N/A	44.7	N/A	1.42	N/A	104	4
TOTAL MARKET	101.3	N/A	18.3	N/A	1.03	N/A	68	7

080 - RICE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.3	96.7 to 100.9	15.4	13.0 to 18.2	1.01	0.99 to 1.04	136	14
Comm./Ind.	101.7	89.3 to 129.1	18.0	7.1 to 39.1	1.02	0.93 to 1.23	10	1
Vac. Lot	99.8	N/A	126.3	N/A	1.66	N/A	9	1
Farm & Home	52.5	N/A	23.9	N/A	0.89	N/A	11	1
Ag. Land Only	20.5	N/A	22.4	N/A	1.07	N/A	35	1
Ag. w/Impr.'s	20.6	N/A	26.0	N/A	1.02	N/A	40	1
Other/Ex./Ut./NP/Mix-Use	78.7	N/A	79.9	N/A	1.55	N/A	6	0
TOTAL w/ AG. & FARM	93.2	N/A	33.8	N/A	1.15	N/A	212	13
TOTAL MARKET	99.3	N/A	16.9	N/A	1.01	N/A	161	19

081 - RILEY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.6	95.5 to 98.8	6.8	6.2 to 7.5	1.01	1.00 to 1.02	291	25
Comm./Ind.	73.4	61.9 to 129.0	29.7	9.2 to 50.5	1.27	1.04 to 1.57	8	0
Vac. Lot	31.6	N/A	82.5	N/A	1.23	N/A	58	2
Farm & Home	34.7	N/A	48.1	N/A	1.00	N/A	5	0
Ag. Land Only	7.3	N/A	77.4	N/A	1.51	N/A	12	0
Ag. w/Impr.'s	11.1	N/A	59.9	N/A	1.36	N/A	21	2
Other/Ex./Ut./NP/Mix-Use	75.9	N/A	44.5	N/A	1.00	N/A	15	1
TOTAL w/ AG. & FARM	94.3	N/A	10.2	N/A	1.03	N/A	398	79
TOTAL MARKET	95.1	N/A	8.1	N/A	1.01	N/A	372	74

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

082 - ROOKS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	104.1	97.5 to 111.4	19.9	16.0 to 25.0	1.06	1.02 to 1.11	60	5
Comm./Ind. S-10	81.8	68.8 to 117.5	27.4	16.6 to 49.8	1.02	0.89 to 1.16	13	2
Vac. Lot	100.4	N/A	41.5	N/A	1.04	N/A	4	0
Farm & Home	30.6	N/A	37.1	N/A	1.36	N/A	4	0
Ag. Land Only	18.7	N/A	25.9	N/A	0.97	N/A	25	0
Ag. w/Impr.'s	17.7	N/A	27.3	N/A	0.98	N/A	28	0
Other/Ex./Ut./NP/Mix-Use	108.6	N/A	96.0	N/A	1.83	N/A	3	0
TOTAL w/ AG. & FARM	87.7	N/A	48.1	N/A	1.41	N/A	112	5
TOTAL MARKET	103.3	N/A	22.6	N/A	1.05	N/A	80	8

083 - RUSH								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	111.8	103.6 to 116.8	21.9	14.2 to 34.1	1.10	1.03 to 1.22	34	4
Comm./Ind. S-13	111.2	105.7 to 124.9	13.1	8.7 to 22.5	1.04	1.00 to 1.09	13	0
Vac. Lot	310.0	N/A	26.7	N/A	1.66	N/A	4	0
Farm & Home	32.5	N/A	N/A	N/A	N/A	N/A	1	0
Ag. Land Only	15.2	N/A	24.0	N/A	0.98	N/A	15	0
Ag. w/Impr.'s	14.7	N/A	26.3	N/A	0.98	N/A	19	0
Other/Ex./Ut./NP/Mix-Use	58.7	N/A	76.5	N/A	3.86	N/A	2	0
TOTAL w/ AG. & FARM	103.6	N/A	43.9	N/A	1.55	N/A	73	6
TOTAL MARKET	111.5	N/A	15.3	N/A	1.05	N/A	53	10

084 - RUSSELL								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.8	93.5 to 104.4	23.0	19.6 to 27.5	1.10	1.06 to 1.15	111	4
Comm./Ind.	98.7	91.6 to 112.8	8.6	4.3 to 16.5	1.00	0.98 to 1.03	8	1
Vac. Lot	89.7	N/A	24.3	N/A	0.81	N/A	10	2
Farm & Home	36.4	N/A	81.4	N/A	0.85	N/A	5	0
Ag. Land Only	17.0	N/A	21.9	N/A	1.02	N/A	17	1
Ag. w/Impr.'s	17.0	N/A	22.6	N/A	1.05	N/A	21	1
Other/Ex./Ut./NP/Mix-Use	100.9	N/A	43.7	N/A	1.74	N/A	7	0
TOTAL w/ AG. & FARM	93.8	N/A	31.4	N/A	1.13	N/A	162	11
TOTAL MARKET	97.8	N/A	23.1	N/A	1.09	N/A	136	7

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

085 - SALINE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.3	100.0 to 102.3	8.7	7.9 to 9.5	1.01	1.00 to 1.02	342	29
Comm./Ind.	94.6	86.4 to 105.4	16.7	11.9 to 24.3	0.92	0.83 to 1.07	26	3
Vac. Lot	157.3	N/A	33.9	N/A	1.16	N/A	58	1
Farm & Home	74.7	N/A	46.5	N/A	1.04	N/A	13	0
Ag. Land Only	5.8	N/A	148.3	N/A	0.82	N/A	52	1
Ag. w/Impr.'s	5.4	N/A	141.2	N/A	0.87	N/A	57	2
Other/Ex./Ut./NP/Mix-Use	102.3	N/A	8.9	N/A	0.97	N/A	10	2
TOTAL w/ AG. & FARM	100.0	N/A	14.4	N/A	1.02	N/A	506	95
TOTAL MARKET	101.8	N/A	10.2	N/A	1.00	N/A	436	70

086 - SCOTT								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.7	97.7 to 102.9	8.2	6.4 to 10.9	1.02	1.00 to 1.04	71	10
Comm./Ind. S-7	86.4	68.3 to 119.8	30.7	18.6 to 48.3	1.01	0.85 to 1.24	12	0
Vac. Lot	92.4	N/A	24.4	N/A	1.12	N/A	6	0
Farm & Home	41.1	N/A		N/A		N/A	1	0
Ag. Land Only	21.1	N/A	7.2	N/A	0.99	N/A	13	2
Ag. w/Impr.'s	21.1	N/A	7.2	N/A	0.99	N/A	13	2
Other/Ex./Ut./NP/Mix-Use	54.9	N/A	48.7	N/A	0.97	N/A	2	0
TOTAL w/ AG. & FARM	97.1	N/A	14.7	N/A	1.06	N/A	105	21
TOTAL MARKET	98.5	N/A	9.2	N/A	1.02	N/A	91	18

087 - SEDGWICK								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	91.5	89.9 to 92.9	10.5	9.7 to 11.5	1.02	1.00 to 1.03	388	29
Comm./Ind. T	84.8	82.1 to 89.8	23.9	21.1 to 27.3	0.89	0.81 to 1.02	179	6
Vac. Lot	76.6	N/A	86.1	N/A	1.29	N/A	940	23
Farm & Home	59.3	N/A	40.1	N/A	1.05	N/A	67	3
Ag. Land Only	1.3	N/A	187.5	N/A	0.82	N/A	263	22
Ag. w/Impr.'s	1.7	N/A	166.4	N/A	0.80	N/A	282	28
Other/Ex./Ut./NP/Mix-Use	96.0	N/A	49.5	N/A	1.20	N/A	56	4
TOTAL w/ AG. & FARM	79.1	N/A	63.8	N/A	0.98	N/A	1912	50
TOTAL MARKET	88.3	N/A	49.1	N/A	0.99	N/A	1563	75

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

088 - SEWARD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	96.0 to 99.4	10.8	9.8 to 12.0	1.01	1.00 to 1.03	281	19
Comm./Ind.	73.6	70.6 to 95.1	21.9	15.5 to 31.7	1.03	0.97 to 1.11	15	0
Vac. Lot	58.3	N/A	45.5	N/A	1.96	N/A	16	2
Farm & Home							0	
Ag. Land Only	9.6	N/A	58.4	N/A	0.92	N/A	7	0
Ag. w/Impr.'s	9.6	N/A	58.4	N/A	0.92	N/A	7	0
Other/Ex./Ut./NP/Mix-Use	122.6	N/A	21.7	N/A	1.10	N/A	4	0
TOTAL w/ AG. & FARM	96.6	N/A	12.5	N/A	1.02	N/A	323	32
TOTAL MARKET	97.1	N/A	12.4	N/A	1.02	N/A	316	26

089 - SHAWNEE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.6	96.0 to 98.8	8.7	8.0 to 9.5	1.00	1.00 to 1.01	381	34
Comm./Ind.	90.6	80.2 to 99.6	24.6	19.3 to 31.6	1.02	0.90 to 1.23	57	3
Vac. Lot	87.8	N/A	43.1	N/A	1.02	N/A	219	21
Farm & Home	86.5	N/A	17.5	N/A	1.00	N/A	28	2
Ag. Land Only	4.7	N/A	115.5	N/A	1.03	N/A	56	3
Ag. w/Impr.'s	4.7	N/A	95.3	N/A	0.94	N/A	60	3
Other/Ex./Ut./NP/Mix-Use	102.5	N/A	70.5	N/A	1.28	N/A	35	4
TOTAL w/ AG. & FARM	93.1	N/A	18.5	N/A	1.01	N/A	780	138
TOTAL MARKET	95.4	N/A	13.3	N/A	1.03	N/A	692	137

090 - SHERIDAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	105.2	88.7 to 120.0	18.9	12.6 to 28.5	1.10	1.03 to 1.21	16	0
Comm./Ind. S-2 A-6	94.6	80.4 to 101.6	9.0	5.0 to 14.7	1.05	1.00 to 1.10	10	0
Vac. Lot							0	
Farm & Home	48.8	N/A	26.2	N/A	1.61	N/A	3	0
Ag. Land Only	15.8	N/A	21.7	N/A	0.87	N/A	14	0
Ag. w/Impr.'s	15.4	N/A	17.0	N/A	0.93	N/A	16	1
Other/Ex./Ut./NP/Mix-Use	115.4	N/A	40.5	N/A	1.36	N/A	2	0
TOTAL w/ AG. & FARM	76.1	N/A	52.8	N/A	1.79	N/A	47	0
TOTAL MARKET	101.4	N/A	14.1	N/A	1.03	N/A	28	3

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

091 - SHERMAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.0	97.4 to 101.1	12.0	9.5 to 14.8	1.03	1.00 to 1.05	74	5
Comm./Ind. S-6	97.7	81.9 to 117.9	17.1	9.6 to 30.3	1.02	0.89 to 1.14	10	0
Vac. Lot	72.8	N/A	44.1	N/A	1.34	N/A	7	0
Farm & Home	43.8	N/A		N/A		N/A	1	0
Ag. Land Only	16.2	N/A	9.1	N/A	0.98	N/A	13	1
Ag. w/Impr.'s	16.2	N/A	8.9	N/A	0.98	N/A	15	2
Other/Ex./Ut./NP/Mix-Use	100.2	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	96.5	N/A	17.0	N/A	1.00	N/A	108	15
TOTAL MARKET	99.7	N/A	14.2	N/A	1.02	N/A	92	5

092 - SMITH								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.4	91.7 to 114.0	23.3	18.9 to 31.8	1.09	1.04 to 1.16	44	3
Comm./Ind. S-10	96.0	81.7 to 111.3	13.2	9.0 to 18.9	0.91	0.84 to 0.97	13	1
Vac. Lot							0	
Farm & Home	53.9	N/A	47.7	N/A	1.29	N/A	8	1
Ag. Land Only	22.0	N/A	16.4	N/A	0.95	N/A	23	2
Ag. w/Impr.'s	22.0	N/A	16.4	N/A	0.96	N/A	28	3
Other/Ex./Ut./NP/Mix-Use	68.2	N/A	128.4	N/A	1.65	N/A	5	0
TOTAL w/ AG. & FARM	83.2	N/A	48.2	N/A	1.38	N/A	98	4
TOTAL MARKET	97.5	N/A	23.8	N/A	1.06	N/A	62	4

093 - STAFFORD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	85.6	81.4 to 100.0	25.6	21.0 to 32.6	0.99	0.94 to 1.05	56	3
Comm./Ind. S-7	110.9	83.0 to 130.3	21.2	12.2 to 37.1	1.41	0.98 to 1.72	10	0
Vac. Lot	118.6	N/A	55.7	N/A	1.37	N/A	4	0
Farm & Home	78.7	N/A	21.4	N/A	1.04	N/A	7	0
Ag. Land Only	20.8	N/A	27.8	N/A	1.18	N/A	30	2
Ag. w/Impr.'s	20.9	N/A	29.4	N/A	1.18	N/A	35	3
Other/Ex./Ut./NP/Mix-Use	151.6	N/A	42.4	N/A	1.26	N/A	5	0
TOTAL w/ AG. & FARM	78.7	N/A	45.6	N/A	1.58	N/A	117	6
TOTAL MARKET	97.0	N/A	27.0	N/A	1.04	N/A	75	6

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

094 - STANTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	107.5	96.0 to 114.6	18.3	13.7 to 27.4	1.04	0.99 to 1.10	24	2
Comm/Ind. S-2 A-6	98.2	94.8 to 101.1	2.0	1.0 to 4.2	1.00	1.00 to 1.01	10	2
Vac. Lot	41.6	N/A	86.3	N/A	1.14	N/A	12	0
Farm & Home	55.0	N/A	45.0	N/A	1.03	N/A	2	0
Ag. Land Only	22.2	N/A	7.5	N/A	0.97	N/A	11	1
Ag. w/Impr.'s	23.5	N/A	25.3	N/A	1.07	N/A	14	1
Other/Ex./Ut./NP/Mix-Use	78.0	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	82.9	N/A	44.8	N/A	1.28	N/A	63	2
TOTAL MARKET	98.4	N/A	19.5	N/A	1.00	N/A	47	7

095 - STEVENS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	92.5	88.7 to 99.8	18.2	14.7 to 23.4	1.03	0.99 to 1.08	58	2
Comm/Ind. S-6	103.8	64.6 to 124.6	24.0	13.6 to 60.6	1.21	1.12 to 1.44	9	0
Vac. Lot	109.9	N/A	36.4	N/A	1.13	N/A	8	0
Farm & Home	42.6	N/A	77.5	N/A	1.76	N/A	2	0
Ag. Land Only	26.2	N/A	21.3	N/A	1.15	N/A	15	0
Ag. w/Impr.'s	26.2	N/A	21.3	N/A	1.15	N/A	15	0
Other/Ex./Ut./NP/Mix-Use	112.3	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	89.9	N/A	32.6	N/A	1.22	N/A	93	2
TOTAL MARKET	96.5	N/A	20.8	N/A	1.05	N/A	76	3

096 - SUMNER								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	94.3 to 100.8	16.2	14.6 to 18.2	1.03	1.02 to 1.05	238	20
Comm/Ind.	95.0	44.3 to 113.9	38.2	20.4 to 105.1	0.99	0.80 to 1.34	11	0
Vac. Lot	70.9	N/A	43.7	N/A	0.96	N/A	25	4
Farm & Home	55.2	N/A	46.5	N/A	1.01	N/A	14	0
Ag. Land Only	18.5	N/A	32.1	N/A	0.97	N/A	61	1
Ag. w/Impr.'s	18.6	N/A	33.7	N/A	0.96	N/A	70	1
Other/Ex./Ut./NP/Mix-Use	111.7	N/A	45.9	N/A	1.14	N/A	13	1
TOTAL w/ AG. & FARM	90.5	N/A	35.9	N/A	1.07	N/A	372	21
TOTAL MARKET	96.8	N/A	18.6	N/A	1.01	N/A	288	33

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

097 - THOMAS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.3	98.1 to 100.3	8.0	6.7 to 9.4	1.01	1.00 to 1.02	119	9
Comm./Ind.	100.0	84.6 to 110.0	10.7	4.9 to 19.4	0.93	0.86 to 1.14	11	2
Vac. Lot	86.2	N/A	11.0	N/A	1.02	N/A	2	0
Farm & Home							0	
Ag. Land Only	14.3	N/A	9.6	N/A	1.01	N/A	27	2
Ag. w/Impr.'s	14.1	N/A	9.4	N/A	1.01	N/A	28	2
Other/Ex./Ut./NP/Mix-Use	123.0	N/A	36.9	N/A	1.38	N/A	2	0
TOTAL w/ AG. & FARM	97.3	N/A	10.9	N/A	1.02	N/A	162	31
TOTAL MARKET	99.3	N/A	8.2	N/A	0.99	N/A	134	13

098 - TREGO								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.4	91.3 to 109.4	18.9	14.4 to 25.1	1.05	1.01 to 1.10	34	1
Comm./Ind. S-7	76.1	62.3 to 94.2	23.3	15.7 to 37.0	1.06	1.00 to 1.16	10	0
Vac. Lot	73.5	N/A	28.3	N/A	1.16	N/A	7	1
Farm & Home	43.0	N/A		N/A		N/A	1	0
Ag. Land Only	19.1	N/A	21.7	N/A	1.04	N/A	11	0
Ag. w/Impr.'s	20.0	N/A	19.3	N/A	1.05	N/A	20	0
Other/Ex./Ut./NP/Mix-Use	55.3	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	75.2	N/A	46.6	N/A	1.36	N/A	73	2
TOTAL MARKET	93.2	N/A	23.9	N/A	1.06	N/A	52	2

099 - WABAUNSEE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.5	91.7 to 101.2	16.3	13.3 to 20.1	1.04	1.01 to 1.08	70	4
Comm./Ind. S-5	105.3	80.8 to 114.7	20.6	10.5 to 48.7	1.01	0.89 to 1.22	12	0
Vac. Lot	63.0	N/A	22.6	N/A	1.07	N/A	9	1
Farm & Home	55.2	N/A	29.1	N/A	0.99	N/A	16	1
Ag. Land Only	12.8	N/A	46.3	N/A	0.93	N/A	23	1
Ag. w/Impr.'s	12.9	N/A	44.9	N/A	0.90	N/A	24	1
Other/Ex./Ut./NP/Mix-Use	88.3	N/A	60.2	N/A	3.77	N/A	6	0
TOTAL w/ AG. & FARM	83.2	N/A	38.9	N/A	1.25	N/A	137	3
TOTAL MARKET	95.1	N/A	18.8	N/A	1.03	N/A	97	7

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

100 - WALLACE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	88.1	75.6 to 121.8	22.3	16.1 to 36.6	1.00	0.92 to 1.10	11	0
Comm/Ind. S-3 A-5	96.4	60.7 to 104.8	20.9	8.9 to 56.2	0.95	0.86 to 1.05	10	0
Vac. Lot							0	
Farm & Home	26.0	N/A	42.6	N/A	0.88	N/A	2	0
Ag. Land Only	18.2	N/A	17.5	N/A	1.02	N/A	4	0
Ag. w/Impr.'s	18.2	N/A	17.5	N/A	1.02	N/A	4	0
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	81.3	N/A	38.0	N/A	1.51	N/A	27	0
TOTAL MARKET	95.7	N/A	17.9	N/A	0.99	N/A	21	1

101 - WASHINGTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.8	86.2 to 99.8	22.7	18.2 to 28.3	1.07	1.03 to 1.11	64	4
Comm/Ind. S-5	83.6	67.4 to 144.1	30.4	15.2 to 69.7	1.26	1.00 to 1.85	10	1
Vac. Lot	81.7	N/A	2.9	N/A	1.01	N/A	2	0
Farm & Home	57.2	N/A		N/A		N/A	1	0
Ag. Land Only	19.0	N/A	19.8	N/A	1.11	N/A	17	0
Ag. w/Impr.'s	19.3	N/A	18.6	N/A	1.10	N/A	18	0
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	84.0	N/A	38.1	N/A	1.39	N/A	95	5
TOTAL MARKET	93.9	N/A	23.2	N/A	1.07	N/A	76	6

102 WICHITA								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.8	95.2 to 131.1	18.5	9.9 to 31.9	1.12	1.03 to 1.27	17	1
Comm/Ind. S-6	109.4	88.6 to 131.8	15.9	9.3 to 37.7	1.32	0.98 to 1.75	9	1
Vac. Lot							0	
Farm & Home	83.1	N/A	23.1	N/A	1.04	N/A	3	0
Ag. Land Only	17.5	N/A		N/A		N/A	1	0
Ag. w/Impr.'s	17.5	N/A		N/A		N/A	1	0
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	98.7	N/A	15.0	N/A	1.24	N/A	30	5
TOTAL MARKET	99.9	N/A	14.8	N/A	1.27	N/A	26	3

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals
COD = 20.0 or Less

T – Time Trended
PRD = .98 to 1.03

103 - WILSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	93.9 to 100.8	13.8	11.6 to 16.5	1.01	0.99 to 1.04	115	13
Comm./Ind. S-6	98.9	80.6 to 108.6	14.5	8.8 to 25.8	1.05	0.95 to 1.16	11	0
Vac. Lot	48.1	N/A	60.8	N/A	1.23	N/A	13	1
Farm & Home	55.4	N/A	25.0	N/A	0.97	N/A	7	0
Ag. Land Only	20.6	N/A	32.6	N/A	0.97	N/A	10	0
Ag. w/Impr.'s	20.9	N/A	33.2	N/A	1.00	N/A	11	0
Other/Ex./Ut./NP/Mix-Use	106.3	N/A	39.4	N/A	1.27	N/A	13	1
TOTAL w/ AG. & FARM	93.8	N/A	24.8	N/A	1.06	N/A	170	15
TOTAL MARKET	96.6	N/A	17.0	N/A	1.00	N/A	152	20

104 - WOODSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	104.0	94.5 to 126.1	31.5	24.7 to 45.2	1.21	1.12 to 1.33	40	3
Comm./Ind. S-6	95.8	92.0 to 130.1	19.8	10.9 to 33.5	0.99	0.89 to 1.13	11	1
Vac. Lot	184.6	N/A	60.2	N/A	1.87	N/A	2	0
Farm & Home	41.3	N/A	50.3	N/A	1.59	N/A	9	0
Ag. Land Only	16.1	N/A	11.4	N/A	0.90	N/A	7	1
Ag. w/Impr.'s	17.0	N/A	13.7	N/A	0.95	N/A	11	2
Other/Ex./Ut./NP/Mix-Use	150.2	N/A	68.8	N/A	1.27	N/A	10	1
TOTAL w/ AG. & FARM	95.0	N/A	43.7	N/A	1.63	N/A	83	8
TOTAL MARKET	105.3	N/A	33.8	N/A	1.18	N/A	63	7

105 - WYANDOTTE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	87.9	84.5 to 91.0	23.8	21.6 to 26.2	1.04	1.00 to 1.06	337	25
Comm./Ind.	90.0	78.9 to 95.5	23.8	19.6 to 29.9	0.98	0.92 to 1.05	81	6
Vac. Lot	75.9	N/A	63.8	N/A	1.23	N/A	116	8
Farm & Home	38.2	N/A	76.6	N/A	1.79	N/A	14	0
Ag. Land Only	0.3	N/A	52.0	N/A	0.65	N/A	49	7
Ag. w/Impr.'s	0.3	N/A	52.0	N/A	0.65	N/A	49	7
Other/Ex./Ut./NP/Mix-Use	92.3	N/A	56.6	N/A	1.33	N/A	26	2
TOTAL w/ AG. & FARM	83.4	N/A	39.0	N/A	1.02	N/A	623	46
TOTAL MARKET	87.0	N/A	27.9	N/A	1.00	N/A	560	61

County Summary – FINAL Ratio Study 2002

STATEWIDE TOTALS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential *	95.9	N/A	11.8	N/A	1.02	N/A	14,098	1,203
Comm./Ind. **	91.8	N/A	20.6	N/A	1.00	N/A	1,744	107
Vac. Lot	82.9	N/A	49.6	N/A	1.11	N/A	3,816	278
Farm & Home	59.3	N/A	37.8	N/A	1.14	N/A	1,179	40
Ag. Land Only	14.2	N/A	57.8	N/A	1.12	N/A	2,763	54
Ag. w/Impr.'s	14.9	N/A	55.2	N/A	1.09	N/A	3,186	98
Other/Ex./Ut./NP/Mix-Use	90.8	N/A	44.8	N/A	1.28	N/A	778	87
TOTAL w/ AG. & FARM	91.6	N/A	30.0	N/A	1.06	N/A	24,801	1,787
TOTAL MARKET	96.1	N/A	16.1	N/A	1.02	N/A	20,436	2,767

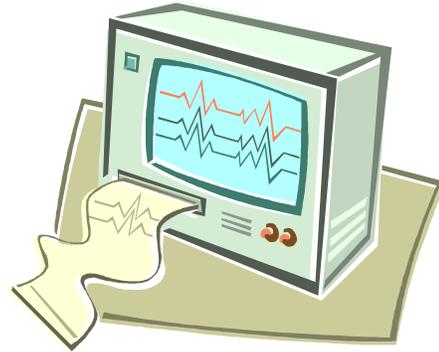
Confidence Intervals have not been computed for statewide totals.

*Subclass Weighted by Parcel Count per county

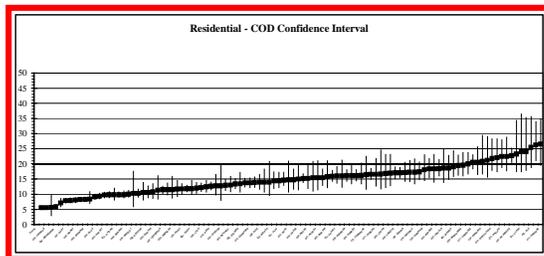
**Approximately 420 supplemental sales and 40 supplemental appraisals included in subclass. Subclass weighted by parcel count.

Time trending

Residential One county
 Commercial Two counties



Charts & Graphs



Charts and Graphs

Overview

The summary statistics provided in this ratio study report include the standard industry measures used to evaluate appraisal performance: these consist of the Median Ratio, Coefficient of Dispersion (*COD*), Price-Related Differential (*PRD*) and their confidence intervals. This study also uses trended sales prices, supplemental sales and appraisals where needed. Additional sales validation documentation has been reviewed and outliers have been trimmed for the uniformity measurement (*COD*).

The information provided by this 2002 Final Ratio Study, *pages 13-48*, indicates that a large portion of the residential and commercial/industrial subclasses of property meet the important mass appraisal standards.

GRAPHICS:

The following pie charts depict an overall appraisal performance for residential and commercial properties based on accepted standards. Weighting calculations are based on the 2002 certified assessed values. These numbers are weighted by county abstract assessed valuation.

- ***Exhibit I*** depicts the residential and commercial *median ratios*. The residential chart shows that 100% of the property value statewide falls within a range of 90.0% to 110.0%. For commercial property, the chart shows that 82% of the property value statewide falls within a range of 90.0% to 110.0%. This is the recognized standard according to IAAO (*International Association of Assessing Officers*).
- ***Exhibit II*** presents the residential and commercial *coefficient of dispersion (COD)*. The acceptable standard for Kansas is a range of 0 to 20.0 for the COD. This chart indicates that 96% of the residential property value and 81% of the commercial/industrial property values fall within counties with a COD of 20.0 or less.
- ***Exhibit III*** is a display of residential and commercial appraisal bias. The *price-related differential* provides only an indication, not proof, of appraisal bias. When sample sizes are small, a price-related differential outside the acceptable range may

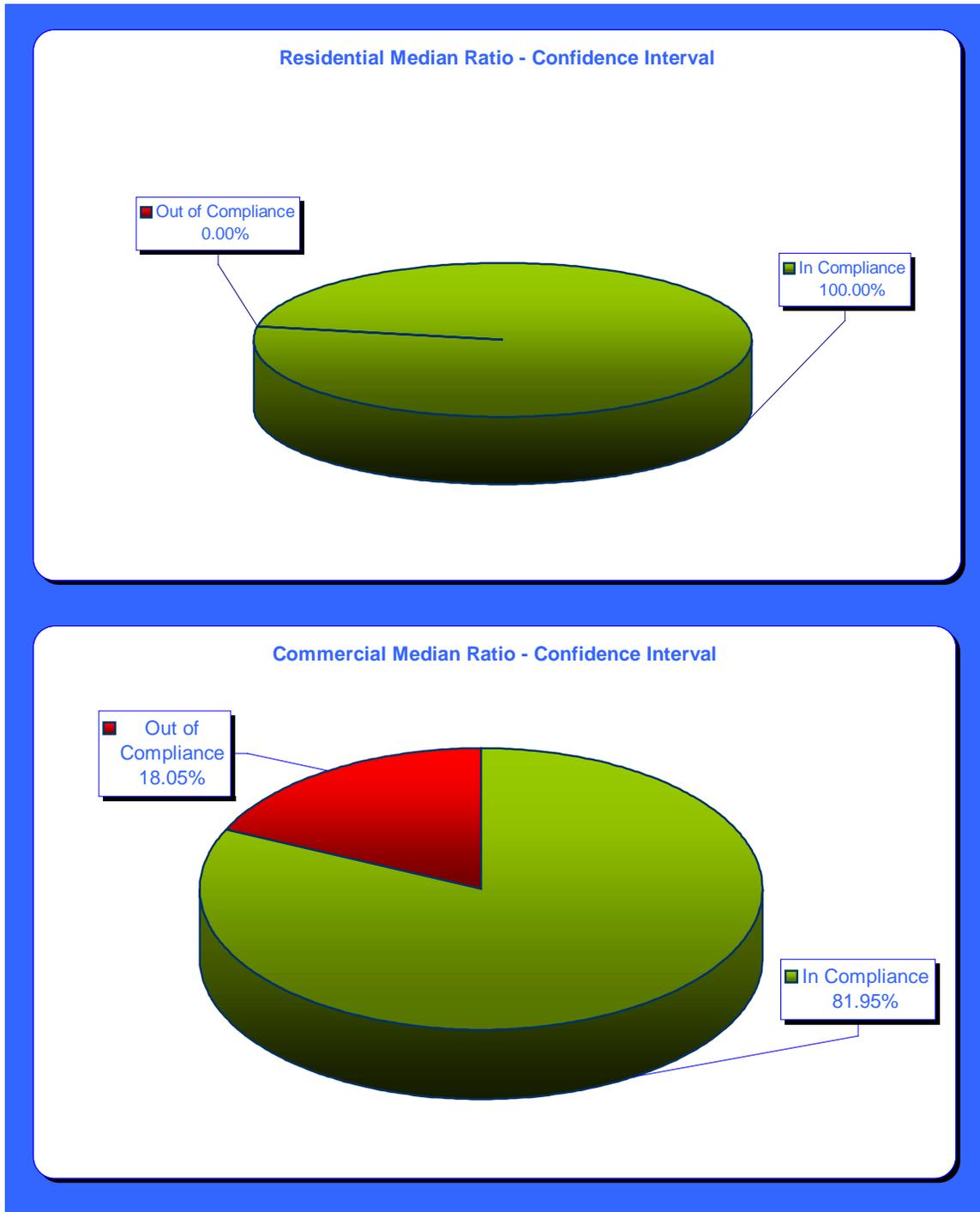
occur simply because of random sampling error¹. The acceptable range for the PRD is between .98 and 1.03. This chart indicates that greater than 97% of the residential and commercial values fall within the acceptable range for the PRD.

- Residential and commercial bar charts have been prepared to show the confidence interval widths for the Median Ratio, Coefficient of Dispersion (*COD*) and the Price-Related Differential (*PRD*). Confidence intervals provide a range of values that can be used to estimate performance measures for each county with a specified degree of probability. A county with many sales in the study will tend to have a more compressed confidence interval. A county with fewer sales and greater dispersion in the real estate market will tend to have wider confidence intervals.

¹ International Association of Assessing Officers, 1990. *Property appraisal & assessment administration*. Chicago: International Association of Assessing Officers.

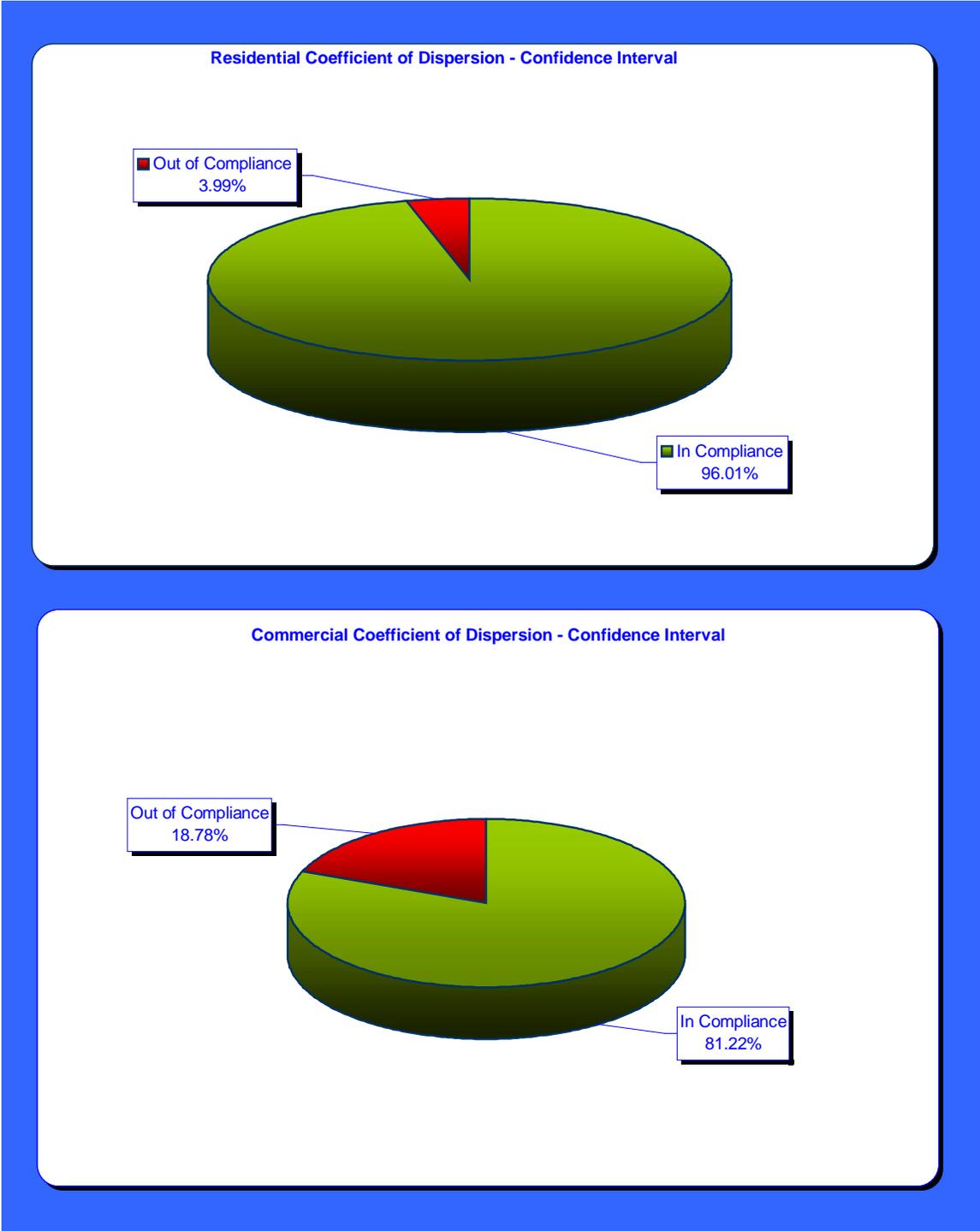
Pie Charts Based on 2002 Total Assessed Valuation

Exhibit I



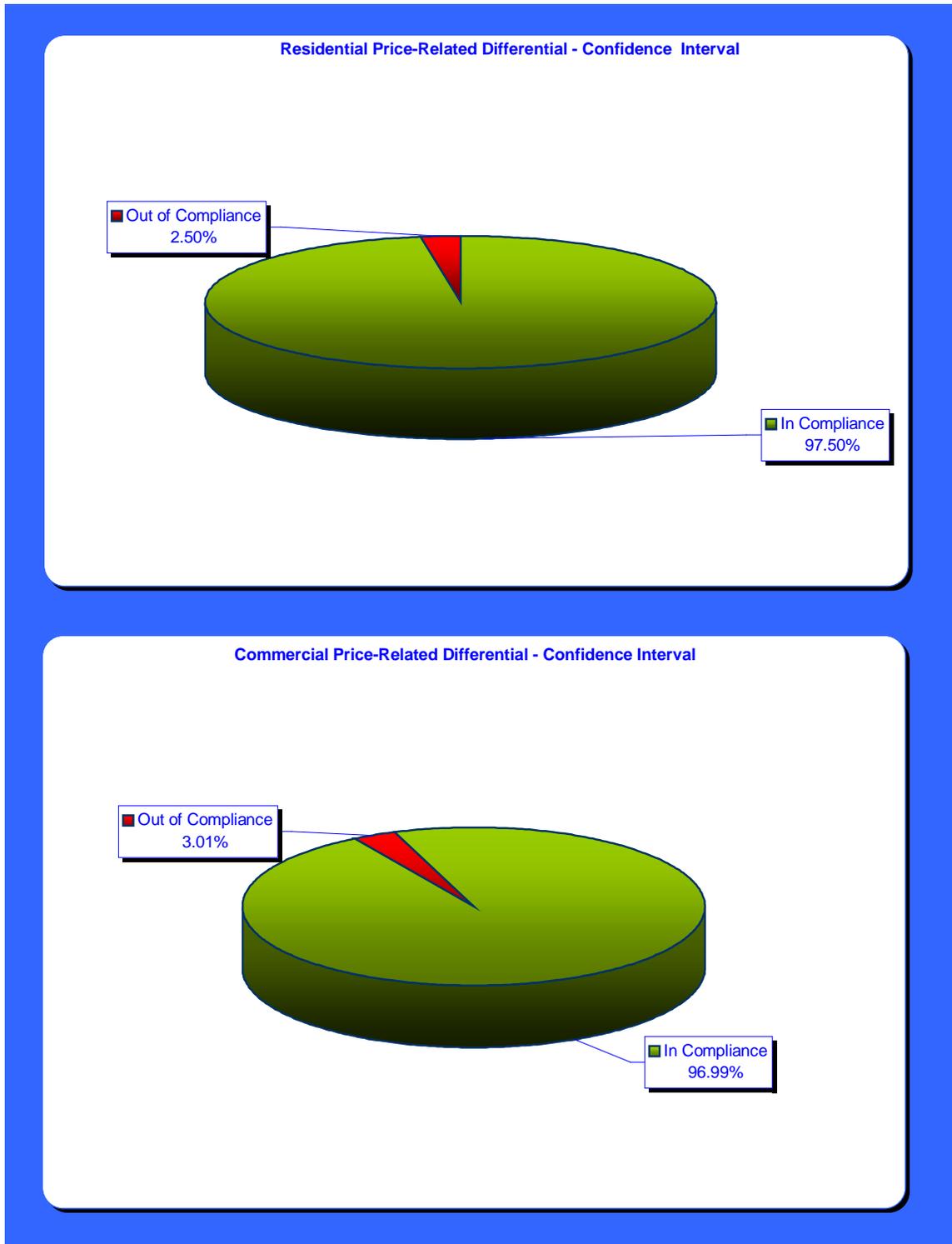
Pie Charts Based on 2002 Total Assessed Valuation

Exhibit II



Pie Charts Based on 2002 Total Assessed Valuation

Exhibit III



Residential – Median Ratio Confidence Interval

Double click on chart icon to print graph



Microsoft Excel Chart

Residential – COD Confidence Interval

Double click on chart icon to print graph



Microsoft Excel
Worksheet

Residential – PRD Confidence Interval

Double click on chart icon to print graph



Microsoft Excel
Worksheet

Commercial - Median Confidence Interval

Double click on chart icon to print graph



Microsoft Excel Chart

Commercial – COD Confidence Interval

Double click on chart icon to print graph



Microsoft Excel
Worksheet

Commercial – PRD Confidence Interval

Double click on chart icon to print graph



Microsoft Excel Chart

Detailed Statistics



Detailed Statistics for the Commercial/Industrial & Residential Subclass

001 - ALLEN			002 - ANDERSON		
			S-8		
GENERAL STATISTICS	RES	CI	GENERAL STATISTICS	RES	CI
Original Number of Sales	158	16	Original Number of Sales	95	14
Number of Sales Trimmed	15	0	Number of Sales Trimmed	7	0
Number of Ratios: Outliers Removed	143	16	Number of Ratios: Outliers Removed	88	14
Minimum Ratio	44.9	51.0	Minimum Ratio	32.2	39.3
Maximum Ratio	371.3	161.0	Maximum Ratio	261.6	157.4
Minimum Sale Price	1,500	5,000	Minimum Sale Price	7,000	6,000
Maximum Sale Price	190,000	150,000	Maximum Sale Price	190,000	430,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	95.6	95.2	Median Ratio	96.6	101.8
Bootstrap Median Ratio	95.6	95.2	Bootstrap Median Ratio	96.6	101.8
Lower Median Confidence Interval	92.3	81.8	Lower Median Confidence Interval	93.3	61.5
Upper Median Confidence Interval	98.1	109.2	Upper Median Confidence Interval	99.6	111.3
Broadened Median Ratio (BMED)	95.7	93.9	Broadened Median Ratio (BMED)	96.5	95.2
Coefficient of Dispersion (COD)	14.3	21.2	Coefficient of Dispersion (COD)	15.0	27.4
Bootstrap Coefficient of Dispersion	14.3	20.2	Bootstrap Coefficient of Dispersion	14.9	27.3
Lower COD Confidence Interval	12.4	13.5	Lower COD Confidence Interval	12.4	15.2
Upper COD Confidence Interval	16.5	33.7	Upper COD Confidence Interval	18.2	48.5
Weighted Coefficient of Dispersion	12.8	15.4	Weighted Coefficient of Dispersion	11.2	35.1
Coefficient of Concentration @ 10%	43.0	37.5	Coefficient of Concentration @ 10%	43.2	35.7
Coefficient of Concentration @ 15%	58.2	50.0	Coefficient of Concentration @ 15%	52.6	35.7
Coefficient of Concentration @ 20%	63.3	62.5	Coefficient of Concentration @ 20%	68.4	42.9
Coefficient of Concentration @ 50%	92.4	87.5	Coefficient of Concentration @ 50%	90.5	71.4
Coefficient of Concentration @ 100%	96.8	100.0	Coefficient of Concentration @ 100%	96.8	100.0
Coefficient of Interquartile Deviation	12.0	17.7	Coefficient of Interquartile Deviation	14.1	26.8
Median Percent Deviation	12.1	14.6	Median Percent Deviation	12.7	22.0
Lower Quartile (25th Percentile)	83.2	81.1	Lower Quartile (25th Percentile)	86.0	58.7
Upper Quartile (75th Percentile)	106.2	114.7	Upper Quartile (75th Percentile)	113.2	113.3
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	AcceptK
Relative Skewness	3.49	0.77	Relative Skewness	2.16	0.06
Relative Kurtosis	20.26	3.30	Relative Kurtosis	10.16	2.13
Arithmetic Mean Ratio	92.9	99.1	Arithmetic Mean Ratio	98.6	90.7
Weighted Mean Ratio	90.0	93.5	Weighted Mean Ratio	95.9	76.6
Geometric Mean Ratio	91.2	95.6	Geometric Mean Ratio	96.7	84.0
Harmonic Mean Ratio	89.4	92.1	Harmonic Mean Ratio	94.9	76.9
Standard Deviation	17.7	28.0	Standard Deviation	19.8	34.7
Coefficient of Variation	19.0	28.3	Coefficient of Variation	20.0	38.2
Price Related Differential (PRD)	1.03	1.06	Price Related Differential (PRD)	1.03	1.18
Bootstrap Price Related Differential	1.03	1.05	Bootstrap Price Related Differential	1.03	1.17
Lower PRD Confidence Interval	1.01	0.99	Lower PRD Confidence Interval	1.00	0.89
Upper PRD Confidence Interval	1.05	1.17	Upper PRD Confidence Interval	1.06	1.49
Average Sale Price	46,598	44,249	Average Sale Price	49,692	65,264
Average Market Value	41,949	41,352	Average Market Value	47,656	49,981

Detailed Statistics for the Commercial/Industrial & Residential Subclass

003 - ATCHISON			004 - BARBER		
<i>GENERAL STATISTICS</i>			<i>GENERAL STATISTICS</i>		
	RES	C/I		RES	C/I
Original Number of Sales	176	8	Original Number of Sales	60	9
Number of Sales Trimmed	22	1	Number of Sales Trimmed	6	1
Number of Ratios: Outliers Removed	154	7	Number of Ratios: Outliers Removed	54	8
Minimum Ratio	51.2	44.7	Minimum Ratio	43.1	80.0
Maximum Ratio	435.7	157.6	Maximum Ratio	368.0	173.6
Minimum Sale Price	2,500	35,000	Minimum Sale Price	2,000	5,000
Maximum Sale Price	200,000	437,500	Maximum Sale Price	135,000	63,000
<i>DISTRIBUTION-FREE STATISTICS</i>			<i>DISTRIBUTION-FREE STATISTICS</i>		
Median Ratio	97.7	102.4	Median Ratio	100.6	97.4
Bootstrap Median Ratio	97.7	102.4	Bootstrap Median Ratio	100.6	97.4
Lower Median Confidence Interval	95.7	87.6	Lower Median Confidence Interval	96.5	85.2
Upper Median Confidence Interval	100.1	117.1	Upper Median Confidence Interval	104.4	112.4
Broadened Median Ratio (BMED)	97.9	102.1	Broadened Median Ratio (BMED)	100.8	99.3
Coefficient of Dispersion (COD)	10.8	14.4	Coefficient of Dispersion (COD)	10.6	7.6
Bootstrap Coefficient of Dispersion	10.7	12.9	Bootstrap Coefficient of Dispersion	10.4	7.0
Lower COD Confidence Interval	9.5	6.7	Lower COD Confidence Interval	8.5	3.9
Upper COD Confidence Interval	12.4	30.0	Upper COD Confidence Interval	13.5	12.9
Weighted Coefficient of Dispersion	9.6	8.5	Weighted Coefficient of Dispersion	9.0	8.8
Coefficient of Concentration @ 10%	50.6	50.0	Coefficient of Concentration @ 10%	55.0	55.6
Coefficient of Concentration @ 15%	63.6	75.0	Coefficient of Concentration @ 15%	70.0	66.7
Coefficient of Concentration @ 20%	73.9	75.0	Coefficient of Concentration @ 20%	76.7	88.9
Coefficient of Concentration @ 50%	90.3	75.0	Coefficient of Concentration @ 50%	95.0	88.9
Coefficient of Concentration @ 100%	96.6	100.0	Coefficient of Concentration @ 100%	98.3	100.0
Coefficient of Interquartile Deviation	10.0	13.0	Coefficient of Interquartile Deviation	9.4	9.2
Median Percent Deviation	9.9	12.0	Median Percent Deviation	9.4	5.9
Lower Quartile (25th Percentile)	89.6	88.8	Lower Quartile (25th Percentile)	91.6	89.8
Upper Quartile (75th Percentile)	109.1	115.5	Upper Quartile (75th Percentile)	110.6	107.8
<i>PARAMETRIC STATISTICS</i>			<i>PARAMETRIC STATISTICS</i>		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	RejectK
Relative Skewness	4.36	-0.06	Relative Skewness	4.73	1.90
Relative Kurtosis	28.54	3.35	Relative Kurtosis	31.28	5.61
Arithmetic Mean Ratio	96.9	110.1	Arithmetic Mean Ratio	100.6	96.6
Weighted Mean Ratio	95.1	104.6	Weighted Mean Ratio	100.8	94.9
Geometric Mean Ratio	95.9	108.2	Geometric Mean Ratio	99.7	96.1
Harmonic Mean Ratio	94.9	106.6	Harmonic Mean Ratio	98.7	95.6
Standard Deviation	13.6	23.3	Standard Deviation	14.0	10.3
Coefficient of Variation	14.0	21.2	Coefficient of Variation	13.9	10.7
Price Related Differential (PRD)	1.02	1.05	Price Related Differential (PRD)	1.00	1.02
Bootstrap Price Related Differential	1.02	1.02	Bootstrap Price Related Differential	1.00	1.02
Lower PRD Confidence Interval	1.00	1.00	Lower PRD Confidence Interval	0.96	1.00
Upper PRD Confidence Interval	1.03	1.23	Upper PRD Confidence Interval	1.03	1.04
Average Sale Price	68,516	108,429	Average Sale Price	34,824	33,125
Average Market Value	65,170	113,467	Average Market Value	35,120	31,439

Detailed Statistics for the Commercial/Industrial & Residential Subclass

005 - BARTON			006 - BOURBON		
<i>GENERAL STATISTICS</i>	RES	C/I	<i>GENERAL STATISTICS</i>	RES	C/I
Original Number of Sales	235	31	Original Number of Sales	203	10
Number of Sales Trimmed	18	2	Number of Sales Trimmed	18	0
Number of Ratios: Outliers Removed	217	29	Number of Ratios: Outliers Removed	185	10
Minimum Ratio	50.9	49.4	Minimum Ratio	32.0	26.7
Maximum Ratio	469.2	178.7	Maximum Ratio	367.2	145.9
Minimum Sale Price	2,000	3,200	Minimum Sale Price	500	16,000
Maximum Sale Price	365,000	225,000	Maximum Sale Price	230,000	75,000
<i>DISTRIBUTION-FREE STATISTICS</i>			<i>DISTRIBUTION-FREE STATISTICS</i>		
Median Ratio	96.5	96.1	Median Ratio	98.0	74.6
Bootstrap Median Ratio	96.5	96.1	Bootstrap Median Ratio	98.0	74.6
Lower Median Confidence Interval	94.2	85.8	Lower Median Confidence Interval	94.3	50.3
Upper Median Confidence Interval	98.4	104.4	Upper Median Confidence Interval	100.0	118.9
Broadened Median Ratio (BMED)	96.5	95.1	Broadened Median Ratio (BMED)	98.0	75.4
Coefficient of Dispersion (COD)	14.0	17.6	Coefficient of Dispersion (COD)	17.5	43.6
Bootstrap Coefficient of Dispersion	14.0	17.2	Bootstrap Coefficient of Dispersion	17.3	37.9
Lower COD Confidence Interval	12.4	12.8	Lower COD Confidence Interval	15.6	27.6
Upper COD Confidence Interval	15.9	24.8	Upper COD Confidence Interval	19.8	75.4
Weighted Coefficient of Dispersion	12.1	16.0	Weighted Coefficient of Dispersion	14.4	38.3
Coefficient of Concentration @ 10%	46.8	35.5	Coefficient of Concentration @ 10%	35.0	
Coefficient of Concentration @ 15%	58.3	51.6	Coefficient of Concentration @ 15%	50.7	20.0
Coefficient of Concentration @ 20%	68.5	64.5	Coefficient of Concentration @ 20%	60.1	20.0
Coefficient of Concentration @ 50%	92.3	90.3	Coefficient of Concentration @ 50%	88.2	70.0
Coefficient of Concentration @ 100%	94.9	100.0	Coefficient of Concentration @ 100%	95.1	100.0
Coefficient of Interquartile Deviation	12.5	15.5	Coefficient of Interquartile Deviation	15.0	41.6
Median Percent Deviation	11.4	14.8	Median Percent Deviation	14.5	33.6
Lower Quartile (25th Percentile)	86.0	80.5	Lower Quartile (25th Percentile)	84.5	49.9
Upper Quartile (75th Percentile)	110.1	110.3	Upper Quartile (75th Percentile)	113.9	112.0
<i>PARAMETRIC STATISTICS</i>			<i>PARAMETRIC STATISTICS</i>		
Normality Test	RejectK	RejectK	Normality Test	RejectK	AcceptK
Relative Skewness	4.04	0.98	Relative Skewness	2.95	0.41
Relative Kurtosis	26.48	3.94	Relative Kurtosis	14.80	1.99
Arithmetic Mean Ratio	94.7	94.7	Arithmetic Mean Ratio	96.6	81.8
Weighted Mean Ratio	91.8	97.0	Weighted Mean Ratio	92.8	82.8
Geometric Mean Ratio	92.9	92.1	Geometric Mean Ratio	94.1	72.7
Harmonic Mean Ratio	91.0	89.3	Harmonic Mean Ratio	91.5	63.7
Standard Deviation	17.9	22.7	Standard Deviation	21.6	39.9
Coefficient of Variation	18.9	23.9	Coefficient of Variation	22.4	48.7
Price Related Differential (PRD)	1.03	0.98	Price Related Differential (PRD)	1.04	0.99
Bootstrap Price Related Differential	1.03	0.98	Bootstrap Price Related Differential	1.04	0.99
Lower PRD Confidence Interval	1.01	0.90	Lower PRD Confidence Interval	1.02	0.88
Upper PRD Confidence Interval	1.05	1.06	Upper PRD Confidence Interval	1.06	1.11
Average Sale Price	59,193	57,583	Average Sale Price	49,805	43,108
Average Market Value	54,348	55,849	Average Market Value	46,197	35,678

Detailed Statistics for the Commercial/Industrial & Residential Subclass

007 - BROWN			008 - BUTLER		
	S-9				
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	132	13	Original Number of Sales	400	27
Number of Sales Trimmed	14	1	Number of Sales Trimmed	33	3
Number of Ratios: Outliers Removed	118	12	Number of Ratios: Outliers Removed	367	24
Minimum Ratio	14.5	33.3	Minimum Ratio	27.8	36.9
Maximum Ratio	562.5	221.3	Maximum Ratio	338.8	152.4
Minimum Sale Price	1,500	6,000	Minimum Sale Price	6,000	4,500
Maximum Sale Price	156,500	200,000	Maximum Sale Price	345,000	3,483,675
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	100.0	100.0	Median Ratio	94.9	95.7
Bootstrap Median Ratio	100.0	100.0	Bootstrap Median Ratio	94.9	95.7
Lower Median Confidence Interval	97.1	78.6	Lower Median Confidence Interval	92.3	89.5
Upper Median Confidence Interval	108.3	124.0	Upper Median Confidence Interval	96.8	103.6
Broadened Median Ratio (BMED)	100.6	97.6	Broadened Median Ratio (BMED)	94.9	95.4
Coefficient of Dispersion (COD)	24.0	25.5	Coefficient of Dispersion (COD)	12.2	12.8
Bootstrap Coefficient of Dispersion	24.0	24.9	Bootstrap Coefficient of Dispersion	12.1	12.4
Lower COD Confidence Interval	20.4	15.2	Lower COD Confidence Interval	11.2	9.0
Upper COD Confidence Interval	28.1	44.2	Upper COD Confidence Interval	13.3	18.4
Weighted Coefficient of Dispersion	18.2	29.8	Weighted Coefficient of Dispersion	11.0	11.3
Coefficient of Concentration @ 10%	34.1	23.1	Coefficient of Concentration @ 10%	48.0	44.4
Coefficient of Concentration @ 15%	43.9	30.8	Coefficient of Concentration @ 15%	64.8	59.3
Coefficient of Concentration @ 20%	49.2	30.8	Coefficient of Concentration @ 20%	75.3	70.4
Coefficient of Concentration @ 50%	76.5	84.6	Coefficient of Concentration @ 50%	93.3	88.9
Coefficient of Concentration @ 100%	90.9	92.3	Coefficient of Concentration @ 100%	98.3	100.0
Coefficient of Interquartile Deviation	22.4	29.7	Coefficient of Interquartile Deviation	10.7	13.0
Median Percent Deviation	21.6	24.0	Median Percent Deviation	10.7	12.5
Lower Quartile (25th Percentile)	85.3	71.5	Lower Quartile (25th Percentile)	85.2	82.7
Upper Quartile (75th Percentile)	130.2	130.9	Upper Quartile (75th Percentile)	105.5	107.7
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	Normality Test	RejectK	AcceptK
Relative Skewness	3.14	0.99	Relative Skewness	3.40	0.13
Relative Kurtosis	14.96	4.15	Relative Kurtosis	24.47	3.79
Arithmetic Mean Ratio	102.4	93.2	Arithmetic Mean Ratio	94.2	93.5
Weighted Mean Ratio	93.4	85.8	Weighted Mean Ratio	92.9	95.6
Geometric Mean Ratio	97.4	87.0	Geometric Mean Ratio	93.1	92.1
Harmonic Mean Ratio	92.0	79.5	Harmonic Mean Ratio	91.9	90.5
Standard Deviation	31.8	32.7	Standard Deviation	14.7	16.3
Coefficient of Variation	31.0	35.0	Coefficient of Variation	15.6	17.5
Price Related Differential (PRD)	1.10	1.09	Price Related Differential (PRD)	1.01	0.98
Bootstrap Price Related Differential	1.10	1.07	Bootstrap Price Related Differential	1.01	0.98
Lower PRD Confidence Interval	1.06	0.89	Lower PRD Confidence Interval	1.00	0.94
Upper PRD Confidence Interval	1.13	1.32	Upper PRD Confidence Interval	1.02	1.01
Average Sale Price	52,311	44,667	Average Sale Price	92,052	90,472
Average Market Value	48,832	38,335	Average Market Value	85,487	86,526

Detailed Statistics for the Commercial/Industrial & Residential Subclass

009 - CHASE			010 - CHAUTAUQUA		
S-8					
GENERAL STATISTICS			GENERAL STATISTICS		
	RES	C/I		RES	C/I
Original Number of Sales	29	10	Original Number of Sales	51	9
Number of Sales Trimmed	2	1	Number of Sales Trimmed	3	0
Number of Ratios: Outliers Removed	27	9	Number of Ratios: Outliers Removed	48	9
Minimum Ratio	49.4	32.1	Minimum Ratio	20.4	12.3
Maximum Ratio	191.1	390.0	Maximum Ratio	326.7	104.4
Minimum Sale Price	2,500	1,800	Minimum Sale Price	900	14,000
Maximum Sale Price	132,500	69,500	Maximum Sale Price	138,000	110,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	101.3	92.5	Median Ratio	85.0	79.9
Bootstrap Median Ratio	101.3	92.5	Bootstrap Median Ratio	85.0	79.9
Lower Median Confidence Interval	92.9	78.3	Lower Median Confidence Interval	80.4	25.3
Upper Median Confidence Interval	108.1	111.7	Upper Median Confidence Interval	92.7	91.3
Broadened Median Ratio (BMED)	99.7	91.3	Broadened Median Ratio (BMED)	85.4	78.3
Coefficient of Dispersion (COD)	15.3	18.6	Coefficient of Dispersion (COD)	26.9	28.3
Bootstrap Coefficient of Dispersion	14.9	17.4	Bootstrap Coefficient of Dispersion	26.6	26.8
Lower COD Confidence Interval	11.0	8.8	Lower COD Confidence Interval	21.5	12.5
Upper COD Confidence Interval	21.9	40.3	Upper COD Confidence Interval	34.1	125.7
Weighted Coefficient of Dispersion	14.5	15.0	Weighted Coefficient of Dispersion	20.8	42.7
Coefficient of Concentration @ 10%	37.9	30.0	Coefficient of Concentration @ 10%	31.4	33.3
Coefficient of Concentration @ 15%	58.6	60.0	Coefficient of Concentration @ 15%	33.3	55.6
Coefficient of Concentration @ 20%	72.4	70.0	Coefficient of Concentration @ 20%	47.1	55.6
Coefficient of Concentration @ 50%	89.7	80.0	Coefficient of Concentration @ 50%	76.5	77.8
Coefficient of Concentration @ 100%	100.0	90.0	Coefficient of Concentration @ 100%	94.1	100.0
Coefficient of Interquartile Deviation	14.1	18.1	Coefficient of Interquartile Deviation	27.5	32.0
Median Percent Deviation	12.9	14.5	Median Percent Deviation	22.4	14.3
Lower Quartile (25th Percentile)	89.3	77.8	Lower Quartile (25th Percentile)	68.5	39.8
Upper Quartile (75th Percentile)	118.0	111.3	Upper Quartile (75th Percentile)	115.3	90.9
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	Normality Test	RejectK	AcceptK
Relative Skewness	1.22	2.35	Relative Skewness	2.44	-0.77
Relative Kurtosis	4.97	7.21	Relative Kurtosis	9.33	2.25
Arithmetic Mean Ratio	99.2	86.9	Arithmetic Mean Ratio	87.1	68.1
Weighted Mean Ratio	92.4	83.2	Weighted Mean Ratio	77.7	54.2
Geometric Mean Ratio	96.9	82.2	Geometric Mean Ratio	81.8	57.6
Harmonic Mean Ratio	94.5	75.8	Harmonic Mean Ratio	75.4	42.9
Standard Deviation	20.6	26.0	Standard Deviation	29.3	31.3
Coefficient of Variation	20.8	29.9	Coefficient of Variation	33.7	46.0
Price Related Differential (PRD)	1.07	1.04	Price Related Differential (PRD)	1.12	1.26
Bootstrap Price Related Differential	1.07	1.04	Bootstrap Price Related Differential	1.12	1.23
Lower PRD Confidence Interval	1.04	0.97	Lower PRD Confidence Interval	1.06	0.99
Upper PRD Confidence Interval	1.13	1.14	Upper PRD Confidence Interval	1.19	1.80
Average Sale Price	52,460	32,767	Average Sale Price	30,829	51,917
Average Market Value	48,447	27,251	Average Market Value	23,963	28,162

Detailed Statistics for the Commercial/Industrial & Residential Subclass

011 - CHEROKEE			012 - CHEYENNE		
S-13			S-7		
GENERAL STATISTICS	RES	CI	GENERAL STATISTICS	RES	CI
Original Number of Sales	192	20	Original Number of Sales	48	11
Number of Sales Trimmed	23	1	Number of Sales Trimmed	0	1
Number of Ratios: Outliers Removed	169	19	Number of Ratios: Outliers Removed	48	10
Minimum Ratio	27.2	69.0	Minimum Ratio	34.8	65.9
Maximum Ratio	539.0	312.3	Maximum Ratio	147.7	159.0
Minimum Sale Price	2,000	7,500	Minimum Sale Price	5,750	6,000
Maximum Sale Price	375,000	500,000	Maximum Sale Price	142,500	75,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	102.3	95.9	Median Ratio	99.6	95.9
Bootstrap Median Ratio	102.3	95.9	Bootstrap Median Ratio	99.6	95.9
Lower Median Confidence Interval	99.7	87.1	Lower Median Confidence Interval	90.6	81.7
Upper Median Confidence Interval	107.5	102.9	Upper Median Confidence Interval	101.6	107.8
Broadened Median Ratio (BMED)	102.2	96.0	Broadened Median Ratio (BMED)	99.0	96.5
Coefficient of Dispersion (COD)	19.8	12.9	Coefficient of Dispersion (COD)	17.1	9.9
Bootstrap Coefficient of Dispersion	19.7	12.5	Bootstrap Coefficient of Dispersion	17.1	9.4
Lower COD Confidence Interval	17.4	8.8	Lower COD Confidence Interval	12.8	5.0
Upper COD Confidence Interval	22.7	19.2	Upper COD Confidence Interval	22.2	18.0
Weighted Coefficient of Dispersion	16.2	10.2	Weighted Coefficient of Dispersion	14.4	10.7
Coefficient of Concentration @ 10%	34.4	40.0	Coefficient of Concentration @ 10%	41.7	45.5
Coefficient of Concentration @ 15%	42.7	50.0	Coefficient of Concentration @ 15%	58.3	72.7
Coefficient of Concentration @ 20%	52.1	85.0	Coefficient of Concentration @ 20%	60.4	81.8
Coefficient of Concentration @ 50%	81.8	95.0	Coefficient of Concentration @ 50%	97.9	90.9
Coefficient of Concentration @ 100%	90.6	95.0	Coefficient of Concentration @ 100%	100.0	100.0
Coefficient of Interquartile Deviation	18.5	15.9	Coefficient of Interquartile Deviation	15.5	13.6
Median Percent Deviation	19.1	14.1	Median Percent Deviation	12.2	12.5
Lower Quartile (25th Percentile)	89.2	80.1	Lower Quartile (25th Percentile)	77.4	81.7
Upper Quartile (75th Percentile)	127.1	110.5	Upper Quartile (75th Percentile)	108.2	107.8
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	Normality Test	AcceptK	RejectK
Relative Skewness	2.89	3.48	Relative Skewness	0.05	1.33
Relative Kurtosis	13.71	14.67	Relative Kurtosis	3.39	5.03
Arithmetic Mean Ratio	102.4	95.3	Arithmetic Mean Ratio	96.3	92.7
Weighted Mean Ratio	97.8	90.4	Weighted Mean Ratio	92.8	95.9
Geometric Mean Ratio	99.0	94.0	Geometric Mean Ratio	93.3	91.7
Harmonic Mean Ratio	95.6	92.7	Harmonic Mean Ratio	89.9	90.6
Standard Deviation	26.4	16.6	Standard Deviation	23.1	13.6
Coefficient of Variation	25.8	17.4	Coefficient of Variation	24.0	14.7
Price Related Differential (PRD)	1.05	1.06	Price Related Differential (PRD)	1.04	0.97
Bootstrap Price Related Differential	1.05	1.05	Bootstrap Price Related Differential	1.04	0.97
Lower PRD Confidence Interval	1.02	1.01	Lower PRD Confidence Interval	0.99	0.94
Upper PRD Confidence Interval	1.08	1.12	Upper PRD Confidence Interval	1.11	1.00
Average Sale Price	53,302	52,205	Average Sale Price	40,412	39,750
Average Market Value	52,152	47,175	Average Market Value	37,503	38,103

Detailed Statistics for the Commercial/Industrial & Residential Subclass

013 - CLARK			014 - CLAY		
S-7			S-10		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	23	7	Original Number of Sales	92	17
Number of Sales Trimmed	2	0	Number of Sales Trimmed	9	1
Number of Ratios: Outliers Removed	21	7	Number of Ratios: Outliers Removed	83	16
Minimum Ratio	55.5	54.4	Minimum Ratio	44.0	73.4
Maximum Ratio	135.1	200.0	Maximum Ratio	273.3	142.4
Minimum Sale Price	3,000	700	Minimum Sale Price	2,500	16,267
Maximum Sale Price	98,000	25,000	Maximum Sale Price	220,000	375,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	97.0	105.2	Median Ratio	95.7	104.2
Bootstrap Median Ratio	97.0	105.2	Bootstrap Median Ratio	95.7	104.2
Lower Median Confidence Interval	88.8	98.4	Lower Median Confidence Interval	91.8	97.1
Upper Median Confidence Interval	100.0	144.3	Upper Median Confidence Interval	100.0	112.2
Broadened Median Ratio (BMED)	96.4	112.5	Broadened Median Ratio (BMED)	95.8	104.5
Coefficient of Dispersion (COD)	9.2	29.5	Coefficient of Dispersion (COD)	13.5	11.2
Bootstrap Coefficient of Dispersion	8.9	24.0	Bootstrap Coefficient of Dispersion	13.4	10.4
Lower COD Confidence Interval	6.5	17.8	Lower COD Confidence Interval	11.2	7.7
Upper COD Confidence Interval	13.1	100.1	Upper COD Confidence Interval	16.3	18.3
Weighted Coefficient of Dispersion	9.1	12.7	Weighted Coefficient of Dispersion	12.1	8.9
Coefficient of Concentration @ 10%	52.2	42.9	Coefficient of Concentration @ 10%	45.7	58.8
Coefficient of Concentration @ 15%	73.9	42.9	Coefficient of Concentration @ 15%	58.7	76.5
Coefficient of Concentration @ 20%	78.3	42.9	Coefficient of Concentration @ 20%	66.3	76.5
Coefficient of Concentration @ 50%	100.0	85.7	Coefficient of Concentration @ 50%	90.2	100.0
Coefficient of Concentration @ 100%	100.0	100.0	Coefficient of Concentration @ 100%	97.8	100.0
Coefficient of Interquartile Deviation	8.0	21.8	Coefficient of Interquartile Deviation	10.9	8.4
Median Percent Deviation	8.5	22.6	Median Percent Deviation	10.8	7.6
Lower Quartile (25th Percentile)	86.6	98.4	Lower Quartile (25th Percentile)	85.4	96.6
Upper Quartile (75th Percentile)	102.2	144.3	Upper Quartile (75th Percentile)	106.2	114.0
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	AcceptK	AcceptW	Normality Test	RejectK	AcceptK
Relative Skewness	0.01	0.49	Relative Skewness	2.26	0.48
Relative Kurtosis	3.94	2.81	Relative Kurtosis	11.51	2.99
Arithmetic Mean Ratio	96.5	119.2	Arithmetic Mean Ratio	94.2	105.2
Weighted Mean Ratio	90.3	105.0	Weighted Mean Ratio	93.1	106.1
Geometric Mean Ratio	95.8	111.7	Geometric Mean Ratio	92.7	104.1
Harmonic Mean Ratio	95.1	103.9	Harmonic Mean Ratio	91.0	103.0
Standard Deviation	11.8	45.3	Standard Deviation	16.8	15.8
Coefficient of Variation	12.2	38.0	Coefficient of Variation	17.9	15.0
Price Related Differential (PRD)	1.07	1.14	Price Related Differential (PRD)	1.01	0.99
Bootstrap Price Related Differential	1.07	1.13	Bootstrap Price Related Differential	1.01	0.99
Lower PRD Confidence Interval	1.04	0.98	Lower PRD Confidence Interval	0.99	0.95
Upper PRD Confidence Interval	1.12	1.48	Upper PRD Confidence Interval	1.04	1.03
Average Sale Price	43,958	12,291	Average Sale Price	58,128	78,175
Average Market Value	39,688	12,900	Average Market Value	54,139	82,962

Detailed Statistics for the Commercial/Industrial & Residential Subclass

015 - CLOUD			016 - COFFEY		
<i>GENERAL STATISTICS</i>	RES	C/I	<i>GENERAL STATISTICS</i>	RES	C/I
Original Number of Sales	146	7	Original Number of Sales	119	14
Number of Sales Trimmed	18	0	Number of Sales Trimmed	10	1
Number of Ratios: Outliers Removed	128	7	Number of Ratios: Outliers Removed	109	13
Minimum Ratio	28.2	86.0	Minimum Ratio	37.8	66.6
Maximum Ratio	660.0	294.2	Maximum Ratio	310.0	911.4
Minimum Sale Price	700	4,000	Minimum Sale Price	3,000	3,500
Maximum Sale Price	167,500	100,000	Maximum Sale Price	187,500	100,000
<i>DISTRIBUTION-FREE STATISTICS</i>			<i>DISTRIBUTION-FREE STATISTICS</i>		
Median Ratio	97.1	107.8	Median Ratio	99.2	94.4
Bootstrap Median Ratio	97.1	107.8	Bootstrap Median Ratio	99.2	94.4
Lower Median Confidence Interval	93.8	89.1	Lower Median Confidence Interval	94.9	86.6
Upper Median Confidence Interval	102.3	179.4	Upper Median Confidence Interval	102.9	108.3
Broadened Median Ratio (BMED)	97.1	108.9	Broadened Median Ratio (BMED)	99.2	94.9
Coefficient of Dispersion (COD)	16.2	40.4	Coefficient of Dispersion (COD)	15.7	11.9
Bootstrap Coefficient of Dispersion	16.1	35.0	Bootstrap Coefficient of Dispersion	15.6	10.9
Lower COD Confidence Interval	13.9	15.7	Lower COD Confidence Interval	13.5	8.6
Upper COD Confidence Interval	19.1	99.7	Upper COD Confidence Interval	18.3	18.6
Weighted Coefficient of Dispersion	12.1	20.2	Weighted Coefficient of Dispersion	13.2	13.0
Coefficient of Concentration @ 10%	39.0	42.9	Coefficient of Concentration @ 10%	41.2	57.1
Coefficient of Concentration @ 15%	56.2	42.9	Coefficient of Concentration @ 15%	52.9	64.3
Coefficient of Concentration @ 20%	63.7	57.1	Coefficient of Concentration @ 20%	58.0	71.4
Coefficient of Concentration @ 50%	82.9	71.4	Coefficient of Concentration @ 50%	90.8	92.9
Coefficient of Concentration @ 100%	92.5	85.7	Coefficient of Concentration @ 100%	95.0	92.9
Coefficient of Interquartile Deviation	15.3	41.9	Coefficient of Interquartile Deviation	15.4	14.2
Median Percent Deviation	13.1	17.4	Median Percent Deviation	14.0	9.2
Lower Quartile (25th Percentile)	87.1	89.0	Lower Quartile (25th Percentile)	88.9	86.2
Upper Quartile (75th Percentile)	116.7	179.4	Upper Quartile (75th Percentile)	119.5	113.0
<i>PARAMETRIC STATISTICS</i>			<i>PARAMETRIC STATISTICS</i>		
Normality Test	RejectK	RejectW	Normality Test	RejectK	RejectK
Relative Skewness	4.58	1.46	Relative Skewness	2.40	3.31
Relative Kurtosis	29.31	3.65	Relative Kurtosis	11.00	11.99
Arithmetic Mean Ratio	98.4	139.4	Arithmetic Mean Ratio	100.3	94.8
Weighted Mean Ratio	93.4	112.4	Weighted Mean Ratio	95.8	90.9
Geometric Mean Ratio	96.2	126.6	Geometric Mean Ratio	98.4	93.8
Harmonic Mean Ratio	94.1	117.9	Harmonic Mean Ratio	96.5	92.7
Standard Deviation	21.1	75.0	Standard Deviation	19.9	14.2
Coefficient of Variation	21.5	53.8	Coefficient of Variation	19.8	15.0
Price Related Differential (PRD)	1.05	1.24	Price Related Differential (PRD)	1.05	1.04
Bootstrap Price Related Differential	1.05	1.18	Bootstrap Price Related Differential	1.05	1.04
Lower PRD Confidence Interval	1.03	1.03	Lower PRD Confidence Interval	1.03	1.01
Upper PRD Confidence Interval	1.08	1.67	Upper PRD Confidence Interval	1.07	1.11
Average Sale Price	46,773	33,286	Average Sale Price	55,490	49,800
Average Market Value	43,680	37,403	Average Market Value	53,139	45,244

Detailed Statistics for the Commercial/Industrial & Residential Subclass

017 - COMANCHE			018 - COWLEY		
<i>S-11</i>					
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	18	13	Original Number of Sales	266	16
Number of Sales Trimmed	0	2	Number of Sales Trimmed	22	0
Number of Ratios: Outliers Removed	18	11	Number of Ratios: Outliers Removed	244	16
Minimum Ratio	52.3	73.0	Minimum Ratio	36.3	23.3
Maximum Ratio	125.1	982.0	Maximum Ratio	446.7	139.7
Minimum Sale Price	4,000	500	Minimum Sale Price	1,500	16,000
Maximum Sale Price	110,000	150,000	Maximum Sale Price	356,250	2,125,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	96.5	94.9	Median Ratio	100.1	96.0
Bootstrap Median Ratio	96.5	94.9	Bootstrap Median Ratio	100.1	96.0
Lower Median Confidence Interval	88.1	94.3	Lower Median Confidence Interval	98.8	68.2
Upper Median Confidence Interval	105.7	113.0	Upper Median Confidence Interval	102.3	110.0
Broadened Median Ratio (BMED)	97.2	98.1	Broadened Median Ratio (BMED)	100.1	91.4
Coefficient of Dispersion (COD)	16.1	8.7	Coefficient of Dispersion (COD)	14.1	27.6
Bootstrap Coefficient of Dispersion	15.4	8.3	Bootstrap Coefficient of Dispersion	14.1	27.4
Lower COD Confidence Interval	11.0	4.3	Lower COD Confidence Interval	12.6	17.4
Upper COD Confidence Interval	24.6	15.3	Upper COD Confidence Interval	15.7	44.9
Weighted Coefficient of Dispersion	17.7	12.7	Weighted Coefficient of Dispersion	12.1	17.3
Coefficient of Concentration @ 10%	50.0	53.8	Coefficient of Concentration @ 10%	42.9	25.0
Coefficient of Concentration @ 15%	61.1	61.5	Coefficient of Concentration @ 15%	59.8	31.3
Coefficient of Concentration @ 20%	61.1	69.2	Coefficient of Concentration @ 20%	68.8	37.5
Coefficient of Concentration @ 50%	100.0	84.6	Coefficient of Concentration @ 50%	91.7	87.5
Coefficient of Concentration @ 100%	100.0	84.6	Coefficient of Concentration @ 100%	97.0	100.0
Coefficient of Interquartile Deviation	12.0	12.3	Coefficient of Interquartile Deviation	12.1	26.9
Median Percent Deviation	10.1	7.1	Median Percent Deviation	12.2	26.8
Lower Quartile (25th Percentile)	86.8	94.3	Lower Quartile (25th Percentile)	89.4	65.4
Upper Quartile (75th Percentile)	110.1	117.6	Upper Quartile (75th Percentile)	113.6	117.0
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	AcceptK	RejectK	Normality Test	RejectK	AcceptK
Relative Skewness	-0.44	3.04	Relative Skewness	3.85	-0.26
Relative Kurtosis	2.66	10.49	Relative Kurtosis	26.47	2.30
Arithmetic Mean Ratio	96.4	97.8	Arithmetic Mean Ratio	99.7	89.4
Weighted Mean Ratio	89.7	105.1	Weighted Mean Ratio	95.7	103.5
Geometric Mean Ratio	94.0	97.0	Geometric Mean Ratio	97.9	82.0
Harmonic Mean Ratio	91.3	96.2	Harmonic Mean Ratio	96.1	72.3
Standard Deviation	20.9	12.8	Standard Deviation	18.7	33.4
Coefficient of Variation	21.7	13.1	Coefficient of Variation	18.7	37.3
Price Related Differential (PRD)	1.07	0.93	Price Related Differential (PRD)	1.04	0.86
Bootstrap Price Related Differential	1.07	0.94	Bootstrap Price Related Differential	1.04	0.87
Lower PRD Confidence Interval	1.01	0.87	Lower PRD Confidence Interval	1.02	0.77
Upper PRD Confidence Interval	1.19	1.00	Upper PRD Confidence Interval	1.06	0.99
Average Sale Price	32,278	27,409	Average Sale Price	64,244	209,450
Average Market Value	28,957	28,799	Average Market Value	61,505	216,684

Detailed Statistics for the Commercial/Industrial & Residential Subclass

019 - CRAWFORD			020 - DECATUR		
			S-8		
GENERAL STATISTICS	RES	CI	GENERAL STATISTICS	RES	CI
Original Number of Sales	248	24	Original Number of Sales	42	10
Number of Sales Trimmed	15	1	Number of Sales Trimmed	2	1
Number of Ratios: Outliers Removed	233	23	Number of Ratios: Outliers Removed	40	9
Minimum Ratio	48.5	17.0	Minimum Ratio	56.8	64.8
Maximum Ratio	333.9	301.7	Maximum Ratio	141.3	120.4
Minimum Sale Price	3,000	10,000	Minimum Sale Price	2,000	2,500
Maximum Sale Price	274,000	600,000	Maximum Sale Price	85,000	106,016
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	93.9	93.2	Median Ratio	108.4	94.9
Bootstrap Median Ratio	93.9	93.2	Bootstrap Median Ratio	108.4	94.9
Lower Median Confidence Interval	90.9	80.1	Lower Median Confidence Interval	105.5	88.4
Upper Median Confidence Interval	96.1	109.9	Upper Median Confidence Interval	111.5	104.1
Broadened Median Ratio (BMED)	93.9	94.7	Broadened Median Ratio (BMED)	108.5	95.0
Coefficient of Dispersion (COD)	13.6	24.1	Coefficient of Dispersion (COD)	10.5	7.7
Bootstrap Coefficient of Dispersion	13.5	23.1	Bootstrap Coefficient of Dispersion	10.3	7.0
Lower COD Confidence Interval	12.2	17.6	Lower COD Confidence Interval	7.7	4.1
Upper COD Confidence Interval	15.3	37.9	Upper COD Confidence Interval	14.8	13.6
Weighted Coefficient of Dispersion	11.6	26.7	Weighted Coefficient of Dispersion	10.0	3.8
Coefficient of Concentration @ 10%	46.4	25.0	Coefficient of Concentration @ 10%	57.1	60.0
Coefficient of Concentration @ 15%	61.7	37.5	Coefficient of Concentration @ 15%	73.8	80.0
Coefficient of Concentration @ 20%	69.4	45.8	Coefficient of Concentration @ 20%	81.0	80.0
Coefficient of Concentration @ 50%	96.8	91.7	Coefficient of Concentration @ 50%	100.0	100.0
Coefficient of Concentration @ 100%	99.2	95.8	Coefficient of Concentration @ 100%	100.0	100.0
Coefficient of Interquartile Deviation	10.4	26.3	Coefficient of Interquartile Deviation	9.4	7.8
Median Percent Deviation	11.0	24.7	Median Percent Deviation	8.4	6.1
Lower Quartile (25th Percentile)	81.7	68.7	Lower Quartile (25th Percentile)	94.8	90.3
Upper Quartile (75th Percentile)	101.3	117.7	Upper Quartile (75th Percentile)	115.3	105.1
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	Normality Test	RejectW	AcceptK
Relative Skewness	3.76	2.42	Relative Skewness	-0.75	-0.44
Relative Kurtosis	34.87	11.13	Relative Kurtosis	3.59	3.44
Arithmetic Mean Ratio	90.6	91.6	Arithmetic Mean Ratio	106.9	98.7
Weighted Mean Ratio	91.4	102.1	Weighted Mean Ratio	105.1	96.1
Geometric Mean Ratio	89.1	85.3	Geometric Mean Ratio	105.6	98.2
Harmonic Mean Ratio	87.5	74.9	Harmonic Mean Ratio	104.1	97.8
Standard Deviation	15.8	28.9	Standard Deviation	16.3	10.7
Coefficient of Variation	17.4	31.6	Coefficient of Variation	15.3	10.9
Price Related Differential (PRD)	0.99	0.90	Price Related Differential (PRD)	1.02	1.03
Bootstrap Price Related Differential	0.99	0.91	Bootstrap Price Related Differential	1.02	1.02
Lower PRD Confidence Interval	0.98	0.80	Lower PRD Confidence Interval	0.99	0.98
Upper PRD Confidence Interval	1.00	1.04	Upper PRD Confidence Interval	1.05	1.11
Average Sale Price	55,949	96,900	Average Sale Price	38,600	30,196
Average Market Value	51,148	98,927	Average Market Value	40,584	29,011

Detailed Statistics for the Commercial/Industrial & Residential Subclass

021 - DICKINSON		
GENERAL STATISTICS	RES	C/I
Original Number of Sales	255	12
Number of Sales Trimmed	24	1
Number of Ratios: Outliers Removed	231	11
Minimum Ratio	41.8	27.6
Maximum Ratio	1116.7	213.8
Minimum Sale Price	600	5,000
Maximum Sale Price	275,000	260,000
DISTRIBUTION-FREE STATISTICS		
Median Ratio	98.1	93.3
Bootstrap Median Ratio	98.1	93.3
Lower Median Confidence Interval	95.3	43.2
Upper Median Confidence Interval	100.0	104.4
Broadened Median Ratio (BMED)	98.2	91.0
Coefficient of Dispersion (COD)	16.3	29.9
Bootstrap Coefficient of Dispersion	16.3	29.3
Lower COD Confidence Interval	14.4	14.2
Upper COD Confidence Interval	18.3	83.9
Weighted Coefficient of Dispersion	13.0	31.6
Coefficient of Concentration @ 10%	39.2	33.3
Coefficient of Concentration @ 15%	50.6	33.3
Coefficient of Concentration @ 20%	62.7	41.7
Coefficient of Concentration @ 50%	87.5	66.7
Coefficient of Concentration @ 100%	94.5	91.7
Coefficient of Interquartile Deviation	15.8	36.0
Median Percent Deviation	14.9	22.6
Lower Quartile (25th Percentile)	84.4	38.8
Upper Quartile (75th Percentile)	115.4	106.0
PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK
Relative Skewness	7.20	1.09
Relative Kurtosis	70.81	4.30
Arithmetic Mean Ratio	96.3	75.5
Weighted Mean Ratio	95.0	70.1
Geometric Mean Ratio	94.0	67.3
Harmonic Mean Ratio	91.5	58.5
Standard Deviation	21.0	33.0
Coefficient of Variation	21.8	43.7
Price Related Differential (PRD)	1.01	1.08
Bootstrap Price Related Differential	1.01	1.06
Lower PRD Confidence Interval	1.00	0.85
Upper PRD Confidence Interval	1.03	1.65
Average Sale Price	66,819	75,515
Average Market Value	63,488	52,909

022 - DONIPHAN			S-6
GENERAL STATISTICS	RES	C/I	
Original Number of Sales	54	13	
Number of Sales Trimmed	4	0	
Number of Ratios: Outliers Removed	50	13	
Minimum Ratio	14.9	59.6	
Maximum Ratio	313.5	150.2	
Minimum Sale Price	5,000	2,000	
Maximum Sale Price	171,000	42,000	
DISTRIBUTION-FREE STATISTICS			
Median Ratio	91.5	88.3	
Bootstrap Median Ratio	91.5	88.3	
Lower Median Confidence Interval	81.2	81.9	
Upper Median Confidence Interval	97.1	107.9	
Broadened Median Ratio (BMED)	90.7	90.1	
Coefficient of Dispersion (COD)	15.7	20.7	
Bootstrap Coefficient of Dispersion	15.6	19.2	
Lower COD Confidence Interval	12.8	13.6	
Upper COD Confidence Interval	19.4	34.1	
Weighted Coefficient of Dispersion	15.5	20.8	
Coefficient of Concentration @ 10%	31.5	38.5	
Coefficient of Concentration @ 15%	46.3	53.8	
Coefficient of Concentration @ 20%	61.1	53.8	
Coefficient of Concentration @ 50%	92.6	92.3	
Coefficient of Concentration @ 100%	94.4	100.0	
Coefficient of Interquartile Deviation	16.0	18.0	
Median Percent Deviation	15.6	12.1	
Lower Quartile (25th Percentile)	74.9	80.5	
Upper Quartile (75th Percentile)	104.2	112.3	
PARAMETRIC STATISTICS			
Normality Test	RejectK	AcceptK	
Relative Skewness	3.09	0.69	
Relative Kurtosis	15.80	2.91	
Arithmetic Mean Ratio	88.4	95.3	
Weighted Mean Ratio	84.0	97.5	
Geometric Mean Ratio	86.7	92.3	
Harmonic Mean Ratio	85.0	89.5	
Standard Deviation	17.0	25.4	
Coefficient of Variation	19.2	26.6	
Price Related Differential (PRD)	1.05	0.98	
Bootstrap Price Related Differential	1.05	0.98	
Lower PRD Confidence Interval	1.03	0.91	
Upper PRD Confidence Interval	1.08	1.07	
Average Sale Price	59,422	18,115	
Average Market Value	49,885	17,664	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

023 - DOUGLAS			024 - EDWARDS		
			S-9		
GENERAL STATISTICS	RES	CI	GENERAL STATISTICS	RES	CI
Original Number of Sales	345	23	Original Number of Sales	32	12
Number of Sales Trimmed	36	4	Number of Sales Trimmed	1	2
Number of Ratios: Outliers Removed	309	19	Number of Ratios: Outliers Removed	31	10
Minimum Ratio	56.3	48.3	Minimum Ratio	53.3	56.2
Maximum Ratio	146.4	126.5	Maximum Ratio	370.4	522.0
Minimum Sale Price	26,000	27,000	Minimum Sale Price	2,500	2,050
Maximum Sale Price	2,292,000	4,400,000	Maximum Sale Price	150,000	250,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	97.0	96.2	Median Ratio	102.5	103.9
Bootstrap Median Ratio	97.0	96.2	Bootstrap Median Ratio	102.5	103.9
Lower Median Confidence Interval	96.3	89.5	Lower Median Confidence Interval	88.2	92.3
Upper Median Confidence Interval	97.9	99.7	Upper Median Confidence Interval	148.3	110.6
Broadened Median Ratio (BMED)	97.1	96.0	Broadened Median Ratio (BMED)	103.5	103.2
Coefficient of Dispersion (COD)	4.9	9.1	Coefficient of Dispersion (COD)	48.7	10.8
Bootstrap Coefficient of Dispersion	4.9	8.8	Bootstrap Coefficient of Dispersion	46.1	9.7
Lower COD Confidence Interval	4.5	5.8	Lower COD Confidence Interval	37.2	5.7
Upper COD Confidence Interval	5.4	13.7	Upper COD Confidence Interval	71.2	31.2
Weighted Coefficient of Dispersion	5.0	6.8	Weighted Coefficient of Dispersion	27.1	5.9
Coefficient of Concentration @ 10%	74.5	52.2	Coefficient of Concentration @ 10%	15.6	50.0
Coefficient of Concentration @ 15%	85.8	65.2	Coefficient of Concentration @ 15%	25.0	66.7
Coefficient of Concentration @ 20%	92.5	65.2	Coefficient of Concentration @ 20%	46.9	75.0
Coefficient of Concentration @ 50%	99.7	100.0	Coefficient of Concentration @ 50%	68.8	83.3
Coefficient of Concentration @ 100%	100.0	100.0	Coefficient of Concentration @ 100%	81.3	91.7
Coefficient of Interquartile Deviation	4.3	7.9	Coefficient of Interquartile Deviation	46.4	10.5
Median Percent Deviation	3.7	9.3	Median Percent Deviation	24.3	10.1
Lower Quartile (25th Percentile)	91.7	85.7	Lower Quartile (25th Percentile)	83.7	91.2
Upper Quartile (75th Percentile)	100.0	100.9	Upper Quartile (75th Percentile)	178.9	113.0
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	RejectK
Relative Skewness	-0.11	-0.53	Relative Skewness	1.32	2.73
Relative Kurtosis	6.61	3.09	Relative Kurtosis	4.08	8.99
Arithmetic Mean Ratio	96.3	98.0	Arithmetic Mean Ratio	130.4	96.0
Weighted Mean Ratio	96.5	100.8	Weighted Mean Ratio	97.2	99.8
Geometric Mean Ratio	96.1	97.3	Geometric Mean Ratio	116.6	94.5
Harmonic Mean Ratio	95.9	96.5	Harmonic Mean Ratio	105.6	92.6
Standard Deviation	6.3	12.5	Standard Deviation	66.6	16.3
Coefficient of Variation	6.6	12.7	Coefficient of Variation	51.1	17.0
Price Related Differential (PRD)	1.00	0.97	Price Related Differential (PRD)	1.34	0.96
Bootstrap Price Related Differential	1.00	0.97	Bootstrap Price Related Differential	1.33	0.98
Lower PRD Confidence Interval	0.99	0.94	Lower PRD Confidence Interval	1.21	0.87
Upper PRD Confidence Interval	1.00	1.01	Upper PRD Confidence Interval	1.55	1.00
Average Sale Price	140,999	540,846	Average Sale Price	32,184	40,773
Average Market Value	135,995	545,263	Average Market Value	31,278	40,686

Detailed Statistics for the Commercial/Industrial & Residential Subclass

025 - ELK			026 - ELLIS		
S-8					
GENERAL STATISTICS			GENERAL STATISTICS		
	RES	C/I	RES	C/I	
Original Number of Sales	42	12	395	23	
Number of Sales Trimmed	5	2	24	1	
Number of Ratios: Outliers Removed	37	10	371	22	
Minimum Ratio	49.7	37.3	46.3	45.3	
Maximum Ratio	1160.0	107.6	373.7	170.2	
Minimum Sale Price	500	1,300	7,500	10,000	
Maximum Sale Price	68,655	21,500	1,000,000	435,000	
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	95.8	102.8	95.8	90.3	
Bootstrap Median Ratio	95.8	102.8	95.8	90.3	
Lower Median Confidence Interval	88.5	89.7	94.5	74.6	
Upper Median Confidence Interval	112.5	104.4	97.1	97.7	
Broadened Median Ratio (BMED)	95.4	102.0	95.8	91.2	
Coefficient of Dispersion (COD)	18.1	4.4	8.5	18.3	
Bootstrap Coefficient of Dispersion	17.8	4.2	8.5	17.9	
Lower COD Confidence Interval	14.7	1.9	7.8	12.3	
Upper COD Confidence Interval	22.9	7.9	9.3	28.3	
Weighted Coefficient of Dispersion	15.8	5.0	8.5	17.3	
Coefficient of Concentration @ 10%	26.2	66.7	62.3	39.1	
Coefficient of Concentration @ 15%	33.3	83.3	78.0	47.8	
Coefficient of Concentration @ 20%	47.6	83.3	85.8	56.5	
Coefficient of Concentration @ 50%	88.1	91.7	98.2	95.7	
Coefficient of Concentration @ 100%	88.1	100.0	99.2	100.0	
Coefficient of Interquartile Deviation	20.2	7.7	7.3	17.6	
Median Percent Deviation	20.6	4.3	7.3	15.5	
Lower Quartile (25th Percentile)	81.0	88.5	88.8	68.2	
Upper Quartile (75th Percentile)	119.7	104.5	102.8	100.0	
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	RejectK	RejectK	
Relative Skewness	5.51	-1.60	6.63	0.95	
Relative Kurtosis	33.70	4.04	64.93	4.71	
Arithmetic Mean Ratio	94.8	100.9	95.2	85.8	
Weighted Mean Ratio	92.3	100.2	95.7	89.3	
Geometric Mean Ratio	92.6	100.7	94.6	83.0	
Harmonic Mean Ratio	90.2	100.5	94.0	80.1	
Standard Deviation	20.5	6.7	10.4	21.3	
Coefficient of Variation	21.7	6.7	10.9	24.8	
Price Related Differential (PRD)	1.03	1.01	0.99	0.96	
Bootstrap Price Related Differential	1.03	1.01	1.00	0.96	
Lower PRD Confidence Interval	0.98	0.99	0.98	0.89	
Upper PRD Confidence Interval	1.08	1.04	1.00	1.05	
Average Sale Price	22,158	9,630	100,687	99,756	
Average Market Value	20,458	9,649	96,351	89,115	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

027 - ELLSWORTH			028 - FINNEY		
<i>S-10</i>					
GENERAL STATISTICS	RES	CI	GENERAL STATISTICS	RES	CI
Original Number of Sales	79	15	Original Number of Sales	271	22
Number of Sales Trimmed	1	1	Number of Sales Trimmed	27	2
Number of Ratios: Outliers Removed	78	14	Number of Ratios: Outliers Removed	244	20
Minimum Ratio	30.4	34.6	Minimum Ratio	33.3	47.1
Maximum Ratio	175.2	121.9	Maximum Ratio	535.2	335.9
Minimum Sale Price	3,000	3,700	Minimum Sale Price	2,500	6,800
Maximum Sale Price	130,000	523,235	Maximum Sale Price	285,000	400,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	96.3	95.4	Median Ratio	98.2	99.6
Bootstrap Median Ratio	96.3	95.4	Bootstrap Median Ratio	98.2	99.6
Lower Median Confidence Interval	89.9	89.9	Lower Median Confidence Interval	96.5	90.4
Upper Median Confidence Interval	99.8	100.5	Upper Median Confidence Interval	99.7	121.9
Broadened Median Ratio (BMED)	96.0	94.5	Broadened Median Ratio (BMED)	98.1	98.8
Coefficient of Dispersion (COD)	20.8	10.7	Coefficient of Dispersion (COD)	7.9	24.9
Bootstrap Coefficient of Dispersion	20.8	10.2	Bootstrap Coefficient of Dispersion	7.9	24.0
Lower COD Confidence Interval	16.9	6.8	Lower COD Confidence Interval	7.2	15.6
Upper COD Confidence Interval	25.5	17.5	Upper COD Confidence Interval	8.8	38.3
Weighted Coefficient of Dispersion	18.0	11.6	Weighted Coefficient of Dispersion	7.7	20.5
Coefficient of Concentration @ 10%	36.7	53.3	Coefficient of Concentration @ 10%	62.4	36.4
Coefficient of Concentration @ 15%	46.8	66.7	Coefficient of Concentration @ 15%	77.5	40.9
Coefficient of Concentration @ 20%	51.9	80.0	Coefficient of Concentration @ 20%	84.9	45.5
Coefficient of Concentration @ 50%	89.9	93.3	Coefficient of Concentration @ 50%	95.6	77.3
Coefficient of Concentration @ 100%	100.0	100.0	Coefficient of Concentration @ 100%	99.6	90.9
Coefficient of Interquartile Deviation	17.3	13.6	Coefficient of Interquartile Deviation	7.0	21.7
Median Percent Deviation	19.0	9.6	Median Percent Deviation	6.9	21.7
Lower Quartile (25th Percentile)	74.7	78.8	Lower Quartile (25th Percentile)	91.8	86.3
Upper Quartile (75th Percentile)	108.0	104.6	Upper Quartile (75th Percentile)	105.5	129.4
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	AcceptK	RejectK	Normality Test	RejectK	RejectK
Relative Skewness	0.24	-1.29	Relative Skewness	9.35	1.99
Relative Kurtosis	3.40	4.88	Relative Kurtosis	125.73	7.16
Arithmetic Mean Ratio	92.8	94.7	Arithmetic Mean Ratio	97.8	103.9
Weighted Mean Ratio	89.0	88.9	Weighted Mean Ratio	97.4	103.7
Geometric Mean Ratio	88.8	93.7	Geometric Mean Ratio	97.3	98.4
Harmonic Mean Ratio	84.0	92.6	Harmonic Mean Ratio	96.8	92.9
Standard Deviation	26.1	14.0	Standard Deviation	9.9	35.6
Coefficient of Variation	28.1	14.8	Coefficient of Variation	10.1	34.3
Price Related Differential (PRD)	1.04	1.06	Price Related Differential (PRD)	1.00	1.00
Bootstrap Price Related Differential	1.04	1.05	Bootstrap Price Related Differential	1.00	1.00
Lower PRD Confidence Interval	1.00	0.95	Lower PRD Confidence Interval	1.00	0.92
Upper PRD Confidence Interval	1.10	1.16	Upper PRD Confidence Interval	1.01	1.10
Average Sale Price	48,073	78,494	Average Sale Price	91,585	120,060
Average Market Value	42,763	69,794	Average Market Value	89,171	124,501

Detailed Statistics for the Commercial/Industrial & Residential Subclass

029 - FORD			030 - FRANKLIN		
<i>T</i>					
GENERAL STATISTICS	RES	CI	GENERAL STATISTICS	RES	CI
Original Number of Sales	233	14	Original Number of Sales	349	16
Number of Sales Trimmed	20	1	Number of Sales Trimmed	20	0
Number of Ratios: Outliers Removed	213	13	Number of Ratios: Outliers Removed	329	16
Minimum Ratio	47.2	44.0	Minimum Ratio	0.7	41.0
Maximum Ratio	237.0	142.8	Maximum Ratio	345.0	148.5
Minimum Sale Price	8,000	29,185	Minimum Sale Price	5,500	16,000
Maximum Sale Price	280,000	1,418,670	Maximum Sale Price	290,000	728,725
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	96.3	72.4	Median Ratio	92.1	83.5
Bootstrap Median Ratio	96.3	72.4	Bootstrap Median Ratio	92.1	83.5
Lower Median Confidence Interval	93.7	66.9	Lower Median Confidence Interval	90.2	68.2
Upper Median Confidence Interval	97.9	92.3	Upper Median Confidence Interval	94.9	104.2
Broadened Median Ratio (BMED)	96.4	74.8	Broadened Median Ratio (BMED)	92.2	83.1
Coefficient of Dispersion (COD)	9.3	20.7	Coefficient of Dispersion (COD)	15.3	27.6
Bootstrap Coefficient of Dispersion	9.2	19.2	Bootstrap Coefficient of Dispersion	15.2	26.3
Lower COD Confidence Interval	8.2	14.3	Lower COD Confidence Interval	14.1	18.8
Upper COD Confidence Interval	10.4	34.0	Upper COD Confidence Interval	16.8	42.8
Weighted Coefficient of Dispersion	8.5	34.5	Weighted Coefficient of Dispersion	13.5	27.4
Coefficient of Concentration @ 10%	57.9	35.7	Coefficient of Concentration @ 10%	41.0	31.3
Coefficient of Concentration @ 15%	71.2	42.9	Coefficient of Concentration @ 15%	54.7	43.8
Coefficient of Concentration @ 20%	79.4	42.9	Coefficient of Concentration @ 20%	65.9	43.8
Coefficient of Concentration @ 50%	96.6	92.9	Coefficient of Concentration @ 50%	93.7	81.3
Coefficient of Concentration @ 100%	99.1	100.0	Coefficient of Concentration @ 100%	97.4	100.0
Coefficient of Interquartile Deviation	7.7	21.2	Coefficient of Interquartile Deviation	13.2	28.6
Median Percent Deviation	8.0	24.7	Median Percent Deviation	13.3	28.1
Lower Quartile (25th Percentile)	88.0	63.7	Lower Quartile (25th Percentile)	79.5	60.6
Upper Quartile (75th Percentile)	102.7	94.3	Upper Quartile (75th Percentile)	103.8	108.4
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	AcceptK
Relative Skewness	2.7	0.9	Relative Skewness	3.71	0.45
Relative Kurtosis	17.2	3.7	Relative Kurtosis	25.05	2.49
Arithmetic Mean Ratio	95.2	74.1	Arithmetic Mean Ratio	91.2	86.5
Weighted Mean Ratio	94.8	90.2	Weighted Mean Ratio	91.2	95.7
Geometric Mean Ratio	94.5	71.7	Geometric Mean Ratio	89.3	81.6
Harmonic Mean Ratio	93.8	69.3	Harmonic Mean Ratio	87.4	76.8
Standard Deviation	11.5	19.2	Standard Deviation	17.9	30.0
Coefficient of Variation	12.1	25.9	Coefficient of Variation	19.6	34.7
Price Related Differential (PRD)	1.00	0.82	Price Related Differential (PRD)	1.00	0.90
Bootstrap Price Related Differential	1.00	0.84	Bootstrap Price Related Differential	1.00	0.90
Lower PRD Confidence Interval	0.99	0.72	Lower PRD Confidence Interval	0.99	0.78
Upper PRD Confidence Interval	1.02	1.03	Upper PRD Confidence Interval	1.01	1.09
Average Sale Price	79,322	212,817	Average Sale Price	84,144	155,827
Average Market Value	75,180	191,964	Average Market Value	76,744	149,143

Detailed Statistics for the Commercial/Industrial & Residential Subclass

031 - GEARY			032 - GOVE		
GENERAL STATISTICS			GENERAL STATISTICS		
	RES	CI		RES	CI
Original Number of Sales	239	8	Original Number of Sales	37	10
Number of Sales Trimmed	23	1	Number of Sales Trimmed	4	1
Number of Ratios: Outliers Removed	216	7	Number of Ratios: Outliers Removed	33	9
Minimum Ratio	48.3	64.7	Minimum Ratio	52.5	25.2
Maximum Ratio	404.0	192.0	Maximum Ratio	336.4	102.9
Minimum Sale Price	2,000	8,200	Minimum Sale Price	4,000	7,500
Maximum Sale Price	1,134,000	229,110	Maximum Sale Price	109,800	71,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	97.2	98.2	Median Ratio	108.6	98.3
Bootstrap Median Ratio	97.2	98.2	Bootstrap Median Ratio	108.6	98.3
Lower Median Confidence Interval	96.3	75.6	Lower Median Confidence Interval	97.4	76.5
Upper Median Confidence Interval	99.1	109.9	Upper Median Confidence Interval	128.6	101.4
Broadened Median Ratio (BMED)	97.4	98.9	Broadened Median Ratio (BMED)	107.5	98.1
Coefficient of Dispersion (COD)	9.7	12.1	Coefficient of Dispersion (COD)	23.0	7.3
Bootstrap Coefficient of Dispersion	9.7	11.1	Bootstrap Coefficient of Dispersion	22.0	6.8
Lower COD Confidence Interval	8.7	5.2	Lower COD Confidence Interval	17.7	2.4
Upper COD Confidence Interval	11.0	24.3	Upper COD Confidence Interval	32.2	32.1
Weighted Coefficient of Dispersion	9.2	8.3	Weighted Coefficient of Dispersion	21.5	13.9
Coefficient of Concentration @ 10%	56.1	50.0	Coefficient of Concentration @ 10%	27.0	80.0
Coefficient of Concentration @ 15%	69.0	62.5	Coefficient of Concentration @ 15%	37.8	80.0
Coefficient of Concentration @ 20%	78.2	62.5	Coefficient of Concentration @ 20%	51.4	80.0
Coefficient of Concentration @ 50%	93.3	87.5	Coefficient of Concentration @ 50%	83.8	90.0
Coefficient of Concentration @ 100%	96.2	100.0	Coefficient of Concentration @ 100%	91.9	100.0
Coefficient of Interquartile Deviation	8.9	14.6	Coefficient of Interquartile Deviation	21.2	9.5
Median Percent Deviation	8.5	10.2	Median Percent Deviation	19.9	3.7
Lower Quartile (25th Percentile)	89.8	80.3	Lower Quartile (25th Percentile)	91.6	82.6
Upper Quartile (75th Percentile)	107.0	109.0	Upper Quartile (75th Percentile)	137.6	101.3
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	Normality Test	RejectK	RejectK
Relative Skewness	4.55	1.54	Relative Skewness	1.85	-1.75
Relative Kurtosis	27.30	4.59	Relative Kurtosis	6.59	4.57
Arithmetic Mean Ratio	96.9	92.5	Arithmetic Mean Ratio	108.9	94.1
Weighted Mean Ratio	95.0	99.1	Weighted Mean Ratio	98.8	86.7
Geometric Mean Ratio	96.1	91.1	Geometric Mean Ratio	104.7	92.9
Harmonic Mean Ratio	95.3	89.6	Harmonic Mean Ratio	100.5	91.3
Standard Deviation	12.6	16.5	Standard Deviation	31.7	14.1
Coefficient of Variation	13.0	17.8	Coefficient of Variation	29.1	15.0
Price Related Differential (PRD)	1.02	0.93	Price Related Differential (PRD)	1.10	1.08
Bootstrap Price Related Differential	1.02	0.94	Bootstrap Price Related Differential	1.10	1.08
Lower PRD Confidence Interval	1.01	0.87	Lower PRD Confidence Interval	1.04	1.01
Upper PRD Confidence Interval	1.03	1.00	Upper PRD Confidence Interval	1.19	1.21
Average Sale Price	94,615	79,401	Average Sale Price	38,161	28,639
Average Market Value	89,897	78,706	Average Market Value	37,696	24,833

Detailed Statistics for the Commercial/Industrial & Residential Subclass

033 - GRAHAM			034 - GRANT		
S-8			S-8		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	29	11	Original Number of Sales	77	14
Number of Sales Trimmed	2	2	Number of Sales Trimmed	3	0
Number of Ratios: Outliers Removed	27	9	Number of Ratios: Outliers Removed	74	14
Minimum Ratio	56.5	40.9	Minimum Ratio	53.6	36.9
Maximum Ratio	282.3	233.3	Maximum Ratio	161.7	106.7
Minimum Sale Price	3,500	2,500	Minimum Sale Price	13,500	12,500
Maximum Sale Price	115,000	135,000	Maximum Sale Price	270,000	910,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	97.4	97.0	Median Ratio	98.0	77.0
Bootstrap Median Ratio	97.4	97.0	Bootstrap Median Ratio	98.0	77.0
Lower Median Confidence Interval	84.3	90.9	Lower Median Confidence Interval	93.0	58.0
Upper Median Confidence Interval	100.3	100.0	Upper Median Confidence Interval	100.1	93.8
Broadened Median Ratio (BMED)	95.9	97.7	Broadened Median Ratio (BMED)	97.4	76.6
Coefficient of Dispersion (COD)	15.1	5.3	Coefficient of Dispersion (COD)	12.8	23.3
Bootstrap Coefficient of Dispersion	14.6	4.8	Bootstrap Coefficient of Dispersion	12.7	21.7
Lower COD Confidence Interval	10.7	2.0	Lower COD Confidence Interval	10.5	16.1
Upper COD Confidence Interval	21.4	17.4	Upper COD Confidence Interval	15.5	36.5
Weighted Coefficient of Dispersion	12.1	4.4	Weighted Coefficient of Dispersion	11.2	35.5
Coefficient of Concentration @ 10%	44.8	72.7	Coefficient of Concentration @ 10%	46.8	28.6
Coefficient of Concentration @ 15%	58.6	72.7	Coefficient of Concentration @ 15%	68.8	35.7
Coefficient of Concentration @ 20%	69.0	72.7	Coefficient of Concentration @ 20%	72.7	35.7
Coefficient of Concentration @ 50%	93.1	81.8	Coefficient of Concentration @ 50%	97.4	92.9
Coefficient of Concentration @ 100%	96.6	90.9	Coefficient of Concentration @ 100%	100.0	100.0
Coefficient of Interquartile Deviation	12.3	4.7	Coefficient of Interquartile Deviation	10.9	26.4
Median Percent Deviation	13.3	3.1	Median Percent Deviation	10.8	25.9
Lower Quartile (25th Percentile)	78.3	90.9	Lower Quartile (25th Percentile)	88.5	56.8
Upper Quartile (75th Percentile)	102.3	100.0	Upper Quartile (75th Percentile)	109.8	97.5
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	Normality Test	RejectK	AcceptK
Relative Skewness	3.27	1.99	Relative Skewness	0.51	-0.18
Relative Kurtosis	15.67	6.93	Relative Kurtosis	3.98	1.90
Arithmetic Mean Ratio	89.0	94.7	Arithmetic Mean Ratio	98.2	76.0
Weighted Mean Ratio	89.7	95.1	Weighted Mean Ratio	96.9	59.1
Geometric Mean Ratio	87.3	94.2	Geometric Mean Ratio	96.8	72.9
Harmonic Mean Ratio	85.3	93.6	Harmonic Mean Ratio	95.4	69.5
Standard Deviation	17.4	9.3	Standard Deviation	16.5	21.5
Coefficient of Variation	19.5	9.9	Coefficient of Variation	16.8	28.3
Price Related Differential (PRD)	0.99	1.00	Price Related Differential (PRD)	1.01	1.29
Bootstrap Price Related Differential	0.99	1.00	Bootstrap Price Related Differential	1.01	1.27
Lower PRD Confidence Interval	0.94	0.96	Lower PRD Confidence Interval	0.99	1.00
Upper PRD Confidence Interval	1.04	1.02	Upper PRD Confidence Interval	1.03	1.59
Average Sale Price	35,541	21,722	Average Sale Price	85,066	154,321
Average Market Value	31,894	20,660	Average Market Value	82,392	91,212

Detailed Statistics for the Commercial/Industrial & Residential Subclass

035 - GRAY			036 - GREELEY		
<i>S-8</i>			<i>S-4 A-5</i>		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	50	9	Original Number of Sales	18	10
Number of Sales Trimmed	5	0	Number of Sales Trimmed	1	1
Number of Ratios: Outliers Removed	45	9	Number of Ratios: Outliers Removed	17	9
Minimum Ratio	61.2	84.8	Minimum Ratio	48.9	64.4
Maximum Ratio	462.0	158.0	Maximum Ratio	168.9	101.3
Minimum Sale Price	10,000	6,200	Minimum Sale Price	6,750	8,500
Maximum Sale Price	250,000	350,000	Maximum Sale Price	90,000	60,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	97.0	108.2	Median Ratio	96.8	98.4
Bootstrap Median Ratio	97.0	108.2	Bootstrap Median Ratio	96.8	98.4
Lower Median Confidence Interval	92.4	92.8	Lower Median Confidence Interval	83.8	95.2
Upper Median Confidence Interval	101.1	155.8	Upper Median Confidence Interval	109.1	100.2
Broadened Median Ratio (BMED)	96.9	105.9	Broadened Median Ratio (BMED)	97.4	98.5
Coefficient of Dispersion (COD)	10.5	17.6	Coefficient of Dispersion (COD)	16.7	2.0
Bootstrap Coefficient of Dispersion	10.3	16.4	Bootstrap Coefficient of Dispersion	15.3	1.8
Lower COD Confidence Interval	8.3	8.8	Lower COD Confidence Interval	11.8	1.0
Upper COD Confidence Interval	13.6	28.1	Upper COD Confidence Interval	29.0	3.6
Weighted Coefficient of Dispersion	8.8	10.2	Weighted Coefficient of Dispersion	14.5	1.8
Coefficient of Concentration @ 10%	56.0	44.4	Coefficient of Concentration @ 10%	33.3	90.0
Coefficient of Concentration @ 15%	66.0	66.7	Coefficient of Concentration @ 15%	55.6	90.0
Coefficient of Concentration @ 20%	74.0	66.7	Coefficient of Concentration @ 20%	61.1	90.0
Coefficient of Concentration @ 50%	96.0	100.0	Coefficient of Concentration @ 50%	94.4	100.0
Coefficient of Concentration @ 100%	98.0	100.0	Coefficient of Concentration @ 100%	100.0	100.0
Coefficient of Interquartile Deviation	8.2	20.2	Coefficient of Interquartile Deviation	17.3	2.8
Median Percent Deviation	8.0	14.1	Median Percent Deviation	13.5	1.9
Lower Quartile (25th Percentile)	90.0	92.9	Lower Quartile (25th Percentile)	76.0	94.5
Upper Quartile (75th Percentile)	105.9	136.6	Upper Quartile (75th Percentile)	109.6	100.0
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	AcceptK	RejectK
Relative Skewness	5.84	0.86	Relative Skewness	0.71	-2.39
Relative Kurtosis	38.97	2.31	Relative Kurtosis	4.42	7.22
Arithmetic Mean Ratio	96.3	113.3	Arithmetic Mean Ratio	93.2	98.2
Weighted Mean Ratio	95.4	111.0	Weighted Mean Ratio	97.6	97.9
Geometric Mean Ratio	95.4	110.7	Geometric Mean Ratio	90.9	98.1
Harmonic Mean Ratio	94.5	108.4	Harmonic Mean Ratio	88.3	98.1
Standard Deviation	13.2	26.7	Standard Deviation	20.1	2.8
Coefficient of Variation	13.8	23.6	Coefficient of Variation	21.5	2.9
Price Related Differential (PRD)	1.01	1.02	Price Related Differential (PRD)	0.96	1.00
Bootstrap Price Related Differential	1.01	1.03	Bootstrap Price Related Differential	0.96	1.00
Lower PRD Confidence Interval	0.99	0.91	Lower PRD Confidence Interval	0.90	0.99
Upper PRD Confidence Interval	1.03	1.14	Upper PRD Confidence Interval	1.00	1.01
Average Sale Price	92,974	72,911	Average Sale Price	32,129	29,428
Average Market Value	88,671	80,924	Average Market Value	31,359	28,811

Detailed Statistics for the Commercial/Industrial & Residential Subclass

037 - GREENWOOD			038 - HAMILTON		
<i>GENERAL STATISTICS</i>			<i>GENERAL STATISTICS</i>		
	RES	C/I		RES	C/I
Original Number of Sales	103	10	Original Number of Sales	26	10
Number of Sales Trimmed	10	0	Number of Sales Trimmed	2	1
Number of Ratios: Outliers Removed	93	10	Number of Ratios: Outliers Removed	24	9
Minimum Ratio	50.2	56.9	Minimum Ratio	53.9	72.4
Maximum Ratio	564.2	134.7	Maximum Ratio	256.3	107.2
Minimum Sale Price	517	4,750	Minimum Sale Price	2,500	13,500
Maximum Sale Price	122,500	291,168	Maximum Sale Price	82,500	445,500
<i>DISTRIBUTION-FREE STATISTICS</i>			<i>DISTRIBUTION-FREE STATISTICS</i>		
Median Ratio	100.0	87.8	Median Ratio	94.9	96.0
Bootstrap Median Ratio	100.0	87.8	Bootstrap Median Ratio	94.9	96.0
Lower Median Confidence Interval	93.3	69.0	Lower Median Confidence Interval	83.6	86.8
Upper Median Confidence Interval	106.2	109.0	Upper Median Confidence Interval	112.2	98.4
Broadened Median Ratio (BMED)	99.4	87.8	Broadened Median Ratio (BMED)	94.3	95.5
Coefficient of Dispersion (COD)	19.3	21.9	Coefficient of Dispersion (COD)	19.9	4.6
Bootstrap Coefficient of Dispersion	19.2	20.0	Bootstrap Coefficient of Dispersion	18.8	4.3
Lower COD Confidence Interval	16.5	14.2	Lower COD Confidence Interval	15.5	2.2
Upper COD Confidence Interval	22.9	35.5	Upper COD Confidence Interval	28.1	9.2
Weighted Coefficient of Dispersion	16.9	15.1	Weighted Coefficient of Dispersion	16.0	5.1
Coefficient of Concentration @ 10%	35.0	20.0	Coefficient of Concentration @ 10%	26.9	70.0
Coefficient of Concentration @ 15%	47.6	50.0	Coefficient of Concentration @ 15%	42.3	80.0
Coefficient of Concentration @ 20%	52.4	50.0	Coefficient of Concentration @ 20%	53.8	90.0
Coefficient of Concentration @ 50%	86.4	90.0	Coefficient of Concentration @ 50%	88.5	100.0
Coefficient of Concentration @ 100%	95.1	100.0	Coefficient of Concentration @ 100%	92.3	100.0
Coefficient of Interquartile Deviation	17.5	21.5	Coefficient of Interquartile Deviation	19.6	4.9
Median Percent Deviation	18.3	18.1	Median Percent Deviation	17.5	3.5
Lower Quartile (25th Percentile)	87.3	67.8	Lower Quartile (25th Percentile)	80.4	89.2
Upper Quartile (75th Percentile)	122.4	105.6	Upper Quartile (75th Percentile)	117.7	98.5
<i>PARAMETRIC STATISTICS</i>			<i>PARAMETRIC STATISTICS</i>		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	AcceptK
Relative Skewness	4.04	0.46	Relative Skewness	2.04	-0.92
Relative Kurtosis	23.50	2.27	Relative Kurtosis	7.26	3.31
Arithmetic Mean Ratio	98.8	89.8	Arithmetic Mean Ratio	95.0	95.4
Weighted Mean Ratio	92.5	85.9	Weighted Mean Ratio	93.4	94.8
Geometric Mean Ratio	95.9	86.8	Geometric Mean Ratio	92.4	95.2
Harmonic Mean Ratio	93.1	84.0	Harmonic Mean Ratio	89.7	95.0
Standard Deviation	24.0	24.6	Standard Deviation	22.6	6.9
Coefficient of Variation	24.3	27.5	Coefficient of Variation	23.8	7.3
Price Related Differential (PRD)	1.07	1.04	Price Related Differential (PRD)	1.02	1.01
Bootstrap Price Related Differential	1.07	1.02	Bootstrap Price Related Differential	1.02	1.01
Lower PRD Confidence Interval	1.03	0.93	Lower PRD Confidence Interval	0.97	0.99
Upper PRD Confidence Interval	1.11	1.25	Upper PRD Confidence Interval	1.07	1.03
Average Sale Price	30,986	55,042	Average Sale Price	33,003	39,333
Average Market Value	28,656	47,293	Average Market Value	30,818	37,276

Detailed Statistics for the Commercial/Industrial & Residential Subclass

039 - HARPER			040 - HARVEY		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	73	8	Original Number of Sales	292	15
Number of Sales Trimmed	9	1	Number of Sales Trimmed	28	1
Number of Ratios: Outliers Removed	64	7	Number of Ratios: Outliers Removed	264	14
Minimum Ratio	42.0	43.5	Minimum Ratio	42.9	34.2
Maximum Ratio	521.4	510.6	Maximum Ratio	841.3	225.1
Minimum Sale Price	3,400	5,000	Minimum Sale Price	6,000	10,000
Maximum Sale Price	130,000	35,000	Maximum Sale Price	355,000	610,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	110.5	111.1	Median Ratio	97.0	88.5
Bootstrap Median Ratio	110.5	111.1	Bootstrap Median Ratio	97.0	88.5
Lower Median Confidence Interval	100.0	47.8	Lower Median Confidence Interval	95.1	67.2
Upper Median Confidence Interval	119.6	194.8	Upper Median Confidence Interval	99.0	119.2
Broadened Median Ratio (BMED)	110.1	113.9	Broadened Median Ratio (BMED)	97.0	87.2
Coefficient of Dispersion (COD)	22.1	35.7	Coefficient of Dispersion (COD)	10.4	27.5
Bootstrap Coefficient of Dispersion	21.6	31.6	Bootstrap Coefficient of Dispersion	10.3	24.6
Lower COD Confidence Interval	18.0	19.4	Lower COD Confidence Interval	9.4	19.9
Upper COD Confidence Interval	27.7	117.8	Upper COD Confidence Interval	11.5	43.2
Weighted Coefficient of Dispersion	17.3	39.4	Weighted Coefficient of Dispersion	9.8	25.4
Coefficient of Concentration @ 10%	30.1	37.5	Coefficient of Concentration @ 10%	55.1	6.7
Coefficient of Concentration @ 15%	41.1	37.5	Coefficient of Concentration @ 15%	66.8	26.7
Coefficient of Concentration @ 20%	50.7	37.5	Coefficient of Concentration @ 20%	77.1	40.0
Coefficient of Concentration @ 50%	80.8	50.0	Coefficient of Concentration @ 50%	94.2	86.7
Coefficient of Concentration @ 100%	89.0	87.5	Coefficient of Concentration @ 100%	97.6	93.3
Coefficient of Interquartile Deviation	20.0	54.0	Coefficient of Interquartile Deviation	9.0	29.4
Median Percent Deviation	19.9	41.1	Median Percent Deviation	8.7	24.1
Lower Quartile (25th Percentile)	90.1	60.8	Lower Quartile (25th Percentile)	88.6	67.2
Upper Quartile (75th Percentile)	134.4	180.8	Upper Quartile (75th Percentile)	106.1	119.2
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	Normality Test	RejectK	RejectK
Relative Skewness	2.53	1.83	Relative Skewness	11.02	1.59
Relative Kurtosis	9.97	5.03	Relative Kurtosis	157.66	5.92
Arithmetic Mean Ratio	107.5	106.8	Arithmetic Mean Ratio	96.5	86.1
Weighted Mean Ratio	97.7	91.6	Weighted Mean Ratio	95.6	70.3
Geometric Mean Ratio	103.1	94.9	Geometric Mean Ratio	95.6	81.5
Harmonic Mean Ratio	98.3	83.0	Harmonic Mean Ratio	94.7	76.4
Standard Deviation	30.5	52.4	Standard Deviation	12.9	27.3
Coefficient of Variation	28.3	49.0	Coefficient of Variation	13.4	31.7
Price Related Differential (PRD)	1.10	1.17	Price Related Differential (PRD)	1.01	1.22
Bootstrap Price Related Differential	1.10	1.15	Bootstrap Price Related Differential	1.01	1.21
Lower PRD Confidence Interval	1.05	1.05	Lower PRD Confidence Interval	1.00	1.13
Upper PRD Confidence Interval	1.16	1.39	Upper PRD Confidence Interval	1.02	1.36
Average Sale Price	36,301	18,983	Average Sale Price	87,655	117,988
Average Market Value	35,448	17,383	Average Market Value	83,816	82,899

Detailed Statistics for the Commercial/Industrial & Residential Subclass

041 - HASKELL			042 - HODGEMAN		
S-8			S-5 A-4		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	31	11	Original Number of Sales	14	10
Number of Sales Trimmed	2	1	Number of Sales Trimmed	0	0
Number of Ratios: Outliers Removed	29	10	Number of Ratios: Outliers Removed	14	10
Minimum Ratio	49.0	30.0	Minimum Ratio	56.0	77.7
Maximum Ratio	253.8	144.1	Maximum Ratio	117.4	131.1
Minimum Sale Price	9,000	17,000	Minimum Sale Price	8,600	5,000
Maximum Sale Price	199,900	65,000	Maximum Sale Price	115,000	200,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	97.8	93.2	Median Ratio	86.3	93.8
Bootstrap Median Ratio	97.8	93.2	Bootstrap Median Ratio	86.3	93.8
Lower Median Confidence Interval	90.0	70.4	Lower Median Confidence Interval	63.0	88.6
Upper Median Confidence Interval	108.1	98.8	Upper Median Confidence Interval	103.8	112.8
Broadened Median Ratio (BMED)	97.8	91.5	Broadened Median Ratio (BMED)	86.7	94.5
Coefficient of Dispersion (COD)	20.0	18.5	Coefficient of Dispersion (COD)	21.5	13.0
Bootstrap Coefficient of Dispersion	19.5	17.3	Bootstrap Coefficient of Dispersion	20.2	11.9
Lower COD Confidence Interval	14.9	9.2	Lower COD Confidence Interval	14.4	7.7
Upper COD Confidence Interval	27.9	41.2	Upper COD Confidence Interval	31.6	20.4
Weighted Coefficient of Dispersion	21.4	16.1	Weighted Coefficient of Dispersion	19.6	12.1
Coefficient of Concentration @ 10%	32.3	45.5	Coefficient of Concentration @ 10%	21.4	60.0
Coefficient of Concentration @ 15%	41.9	54.5	Coefficient of Concentration @ 15%	28.6	60.0
Coefficient of Concentration @ 20%	51.6	54.5	Coefficient of Concentration @ 20%	35.7	70.0
Coefficient of Concentration @ 50%	93.5	81.8	Coefficient of Concentration @ 50%	100.0	100.0
Coefficient of Concentration @ 100%	96.8	100.0	Coefficient of Concentration @ 100%	100.0	100.0
Coefficient of Interquartile Deviation	19.4	15.2	Coefficient of Interquartile Deviation	25.7	13.5
Median Percent Deviation	16.9	14.6	Median Percent Deviation	23.1	7.6
Lower Quartile (25th Percentile)	75.1	70.4	Lower Quartile (25th Percentile)	61.7	89.5
Upper Quartile (75th Percentile)	113.1	98.8	Upper Quartile (75th Percentile)	106.0	114.9
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	AcceptK	AcceptK
Relative Skewness	1.92	-0.11	Relative Skewness	-0.04	0.67
Relative Kurtosis	8.21	3.38	Relative Kurtosis	1.51	2.35
Arithmetic Mean Ratio	95.3	82.6	Arithmetic Mean Ratio	85.4	99.8
Weighted Mean Ratio	87.6	82.5	Weighted Mean Ratio	80.3	86.4
Geometric Mean Ratio	92.1	78.3	Geometric Mean Ratio	82.7	98.6
Harmonic Mean Ratio	88.8	72.3	Harmonic Mean Ratio	80.0	97.5
Standard Deviation	24.7	23.8	Standard Deviation	21.8	16.7
Coefficient of Variation	25.9	28.8	Coefficient of Variation	25.6	16.7
Price Related Differential (PRD)	1.09	1.00	Price Related Differential (PRD)	1.06	1.15
Bootstrap Price Related Differential	1.08	1.00	Bootstrap Price Related Differential	1.06	1.14
Lower PRD Confidence Interval	1.02	0.95	Lower PRD Confidence Interval	0.99	1.07
Upper PRD Confidence Interval	1.18	1.06	Upper PRD Confidence Interval	1.15	1.28
Average Sale Price	75,764	37,850	Average Sale Price	48,506	47,500
Average Market Value	66,403	31,219	Average Market Value	38,950	41,062

Detailed Statistics for the Commercial/Industrial & Residential Subclass

043 - JACKSON			044 - JEFFERSON		
<i>S-4</i>			<i>T S-7</i>		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	130	9	Original Number of Sales	243	13
Number of Sales Trimmed	13	0	Number of Sales Trimmed	22	0
Number of Ratios: Outliers Removed	117	9	Number of Ratios: Outliers Removed	221	13
Minimum Ratio	24.0	30.6	Minimum Ratio	35.4	39.5
Maximum Ratio	295.0	120.8	Maximum Ratio	737.0	132.6
Minimum Sale Price	500	3,500	Minimum Sale Price	1,000	15,000
Maximum Sale Price	210,000	210,000	Maximum Sale Price	255,690	450,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	91.0	100.0	Median Ratio	91.0	90.2
Bootstrap Median Ratio	91.0	100.0	Bootstrap Median Ratio	91.0	90.2
Lower Median Confidence Interval	88.5	53.3	Lower Median Confidence Interval	89.0	69.9
Upper Median Confidence Interval	96.2	109.9	Upper Median Confidence Interval	93.2	100.5
Broadened Median Ratio (BMED)	91.0	99.4	Broadened Median Ratio (BMED)	91.1	88.6
Coefficient of Dispersion (COD)	14.3	20.4	Coefficient of Dispersion (COD)	15.0	22.5
Bootstrap Coefficient of Dispersion	14.2	19.8	Bootstrap Coefficient of Dispersion	14.9	21.2
Lower COD Confidence Interval	12.4	8.1	Lower COD Confidence Interval	13.4	13.1
Upper COD Confidence Interval	16.5	53.4	Upper COD Confidence Interval	16.8	41.1
Weighted Coefficient of Dispersion	13.2	14.3	Weighted Coefficient of Dispersion	13.4	18.7
Coefficient of Concentration @ 10%	43.8	55.6	Coefficient of Concentration @ 10%	42.8	30.8
Coefficient of Concentration @ 15%	56.2	55.6	Coefficient of Concentration @ 15%	53.9	53.8
Coefficient of Concentration @ 20%	64.6	55.6	Coefficient of Concentration @ 20%	66.3	61.5
Coefficient of Concentration @ 50%	90.0	88.9	Coefficient of Concentration @ 50%	89.3	84.6
Coefficient of Concentration @ 100%	96.2	100.0	Coefficient of Concentration @ 100%	97.1	100.0
Coefficient of Interquartile Deviation	12.8	22.8	Coefficient of Interquartile Deviation	13.5	20.4
Median Percent Deviation	13.0	9.9	Median Percent Deviation	12.8	13.2
Lower Quartile (25th Percentile)	79.9	60.2	Lower Quartile (25th Percentile)	80.5	64.3
Upper Quartile (75th Percentile)	103.2	105.8	Upper Quartile (75th Percentile)	105.0	101.0
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	AcceptK
Relative Skewness	2.73	-0.82	Relative Skewness	6.72	-0.19
Relative Kurtosis	15.05	2.37	Relative Kurtosis	59.98	2.49
Arithmetic Mean Ratio	91.0	86.8	Arithmetic Mean Ratio	90.6	83.9
Weighted Mean Ratio	88.3	98.2	Weighted Mean Ratio	89.0	81.2
Geometric Mean Ratio	89.5	80.7	Geometric Mean Ratio	88.9	79.6
Harmonic Mean Ratio	87.9	72.7	Harmonic Mean Ratio	87.1	74.7
Standard Deviation	16.6	29.7	Standard Deviation	17.7	26.3
Coefficient of Variation	18.3	34.2	Coefficient of Variation	19.6	31.3
Price Related Differential (PRD)	1.03	0.88	Price Related Differential (PRD)	1.02	1.03
Bootstrap Price Related Differential	1.03	0.90	Bootstrap Price Related Differential	1.02	1.03
Lower PRD Confidence Interval	1.01	0.72	Lower PRD Confidence Interval	1.00	0.93
Upper PRD Confidence Interval	1.05	1.03	Upper PRD Confidence Interval	1.03	1.18
Average Sale Price	76,083	54,778	Average Sale Price	92,193	136,397
Average Market Value	67,205	53,787	Average Market Value	82,056	110,728

Detailed Statistics for the Commercial/Industrial & Residential Subclass

045 - JEWELL		<i>S-8</i>		046 - JOHNSON		
GENERAL STATISTICS		RES	CI	GENERAL STATISTICS		RES CI
Original Number of Sales		38	11	Original Number of Sales	359	114
Number of Sales Trimmed		4	2	Number of Sales Trimmed	23	7
Number of Ratios: Outliers Removed		34	9	Number of Ratios: Outliers Removed	336	107
Minimum Ratio		63.6	45.0	Minimum Ratio	61.8	36.9
Maximum Ratio		1610.0	189.4	Maximum Ratio	251.1	637.0
Minimum Sale Price		100	100	Minimum Sale Price	35,000	34,000
Maximum Sale Price		96,000	100,000	Maximum Sale Price	810,000	10,578,019
DISTRIBUTION-FREE STATISTICS				DISTRIBUTION-FREE STATISTICS		
Median Ratio		108.8	96.3	Median Ratio	97.2	89.6
Bootstrap Median Ratio		108.8	96.3	Bootstrap Median Ratio	97.2	89.6
Lower Median Confidence Interval		97.0	88.4	Lower Median Confidence Interval	96.2	85.8
Upper Median Confidence Interval		120.0	110.5	Upper Median Confidence Interval	98.2	93.2
Broadened Median Ratio (BMED)		107.9	97.8	Broadened Median Ratio (BMED)	97.2	89.9
Coefficient of Dispersion (COD)		18.8	12.1	Coefficient of Dispersion (COD)	5.9	16.8
Bootstrap Coefficient of Dispersion		17.9	10.5	Bootstrap Coefficient of Dispersion	5.9	16.7
Lower COD Confidence Interval		15.4	8.1	Lower COD Confidence Interval	5.4	14.5
Upper COD Confidence Interval		24.8	22.7	Upper COD Confidence Interval	6.4	19.9
Weighted Coefficient of Dispersion		16.8	3.9	Weighted Coefficient of Dispersion	6.1	15.8
Coefficient of Concentration @ 10%		28.9	45.5	Coefficient of Concentration @ 10%	74.9	32.5
Coefficient of Concentration @ 15%		47.4	63.6	Coefficient of Concentration @ 15%	86.9	54.4
Coefficient of Concentration @ 20%		52.6	63.6	Coefficient of Concentration @ 20%	94.7	63.2
Coefficient of Concentration @ 50%		89.5	81.8	Coefficient of Concentration @ 50%	99.2	90.4
Coefficient of Concentration @ 100%		92.1	100.0	Coefficient of Concentration @ 100%	99.7	95.6
Coefficient of Interquartile Deviation		19.3	11.5	Coefficient of Interquartile Deviation	4.6	13.9
Median Percent Deviation		18.5	11.5	Median Percent Deviation	4.8	14.0
Lower Quartile (25th Percentile)		87.3	88.4	Lower Quartile (25th Percentile)	92.0	76.8
Upper Quartile (75th Percentile)		129.3	110.5	Upper Quartile (75th Percentile)	101.0	101.7
PARAMETRIC STATISTICS				PARAMETRIC STATISTICS		
Normality Test		RejectK	RejectK	Normality Test	RejectK	RejectK
Relative Skewness		4.70	1.02	Relative Skewness	4.79	6.88
Relative Kurtosis		25.60	4.53	Relative Kurtosis	47.36	61.33
Arithmetic Mean Ratio		104.1	99.4	Arithmetic Mean Ratio	96.5	88.5
Weighted Mean Ratio		96.1	95.8	Weighted Mean Ratio	97.0	90.0
Geometric Mean Ratio		101.6	98.3	Geometric Mean Ratio	96.2	86.4
Harmonic Mean Ratio		99.0	97.3	Harmonic Mean Ratio	95.9	84.2
Standard Deviation		23.1	15.8	Standard Deviation	7.3	19.1
Coefficient of Variation		22.2	15.9	Coefficient of Variation	7.6	21.6
Price Related Differential (PRD)		1.08	1.04	Price Related Differential (PRD)	0.99	0.98
Bootstrap Price Related Differential		1.08	1.03	Bootstrap Price Related Differential	0.99	0.98
Lower PRD Confidence Interval		1.03	0.96	Lower PRD Confidence Interval	0.99	0.94
Upper PRD Confidence Interval		1.14	1.17	Upper PRD Confidence Interval	1.00	1.02
Average Sale Price		18,250	26,011	Average Sale Price	186,955	1,086,339
Average Market Value		17,546	24,929	Average Market Value	181,436	978,243

Detailed Statistics for the Commercial/Industrial & Residential Subclass

047 - KEARNY			048 - KINGMAN		
S-8			S-8		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	41	10	Original Number of Sales	84	11
Number of Sales Trimmed	4	0	Number of Sales Trimmed	11	1
Number of Ratios: Outliers Removed	37	10	Number of Ratios: Outliers Removed	73	10
Minimum Ratio	20.7	88.6	Minimum Ratio	47.9	40.0
Maximum Ratio	324.1	111.8	Maximum Ratio	364.3	117.4
Minimum Sale Price	6,500	10,000	Minimum Sale Price	3,000	11,500
Maximum Sale Price	145,000	140,000	Maximum Sale Price	162,000	233,108
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	99.2	100.1	Median Ratio	101.9	98.7
Bootstrap Median Ratio	99.2	100.1	Bootstrap Median Ratio	101.9	98.7
Lower Median Confidence Interval	91.2	97.1	Lower Median Confidence Interval	98.3	84.4
Upper Median Confidence Interval	103.3	104.5	Upper Median Confidence Interval	106.6	104.6
Broadened Median Ratio (BMED)	99.0	100.2	Broadened Median Ratio (BMED)	101.8	98.8
Coefficient of Dispersion (COD)	14.6	4.4	Coefficient of Dispersion (COD)	13.5	8.3
Bootstrap Coefficient of Dispersion	14.4	4.1	Bootstrap Coefficient of Dispersion	13.3	7.9
Lower COD Confidence Interval	11.1	2.4	Lower COD Confidence Interval	11.1	4.5
Upper COD Confidence Interval	19.6	7.7	Upper COD Confidence Interval	16.9	14.0
Weighted Coefficient of Dispersion	13.4	3.9	Weighted Coefficient of Dispersion	11.4	9.0
Coefficient of Concentration @ 10%	39.0	80.0	Coefficient of Concentration @ 10%	45.2	54.5
Coefficient of Concentration @ 15%	48.8	100.0	Coefficient of Concentration @ 15%	54.8	63.6
Coefficient of Concentration @ 20%	58.5	100.0	Coefficient of Concentration @ 20%	63.1	90.9
Coefficient of Concentration @ 50%	90.2	100.0	Coefficient of Concentration @ 50%	85.7	90.9
Coefficient of Concentration @ 100%	97.6	100.0	Coefficient of Concentration @ 100%	91.7	100.0
Coefficient of Interquartile Deviation	15.8	3.8	Coefficient of Interquartile Deviation	14.4	10.2
Median Percent Deviation	15.3	3.2	Median Percent Deviation	13.7	6.0
Lower Quartile (25th Percentile)	80.4	97.3	Lower Quartile (25th Percentile)	94.1	84.4
Upper Quartile (75th Percentile)	111.7	104.9	Upper Quartile (75th Percentile)	123.5	104.6
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	RejectK
Relative Skewness	2.92	-0.10	Relative Skewness	2.56	-1.51
Relative Kurtosis	15.06	3.00	Relative Kurtosis	10.70	4.99
Arithmetic Mean Ratio	95.3	100.5	Arithmetic Mean Ratio	102.3	99.4
Weighted Mean Ratio	93.6	101.4	Weighted Mean Ratio	98.8	94.8
Geometric Mean Ratio	93.4	100.3	Geometric Mean Ratio	100.7	98.7
Harmonic Mean Ratio	91.5	100.1	Harmonic Mean Ratio	99.1	98.1
Standard Deviation	18.3	6.3	Standard Deviation	18.3	11.9
Coefficient of Variation	19.2	6.3	Coefficient of Variation	17.9	11.9
Price Related Differential (PRD)	1.02	0.99	Price Related Differential (PRD)	1.03	1.05
Bootstrap Price Related Differential	1.02	0.99	Bootstrap Price Related Differential	1.03	1.04
Lower PRD Confidence Interval	0.99	0.98	Lower PRD Confidence Interval	1.01	1.01
Upper PRD Confidence Interval	1.04	1.00	Upper PRD Confidence Interval	1.06	1.11
Average Sale Price	69,262	58,570	Average Sale Price	67,408	42,990
Average Market Value	64,829	59,390	Average Market Value	66,596	40,747

Detailed Statistics for the Commercial/Industrial & Residential Subclass

049 - KIOWA			050 - LABETTE		
<i>S-5A-4</i>					
GENERAL STATISTICS	RES	CI	GENERAL STATISTICS	RES	CI
Original Number of Sales	37	10	Original Number of Sales	227	15
Number of Sales Trimmed	2	0	Number of Sales Trimmed	18	0
Number of Ratios: Outliers Removed	35	10	Number of Ratios: Outliers Removed	209	15
Minimum Ratio	78.5	32.5	Minimum Ratio	41.8	41.6
Maximum Ratio	372.4	214.0	Maximum Ratio	366.8	123.7
Minimum Sale Price	2,900	10,000	Minimum Sale Price	2,000	1,850
Maximum Sale Price	90,000	2,000,000	Maximum Sale Price	250,000	235,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	110.5	97.4	Median Ratio	100.5	94.7
Bootstrap Median Ratio	110.5	97.4	Bootstrap Median Ratio	100.5	94.7
Lower Median Confidence Interval	102.0	91.3	Lower Median Confidence Interval	98.6	64.0
Upper Median Confidence Interval	130.0	146.0	Upper Median Confidence Interval	104.4	100.4
Broadened Median Ratio (BMED)	111.1	98.1	Broadened Median Ratio (BMED)	100.5	93.4
Coefficient of Dispersion (COD)	21.1	34.1	Coefficient of Dispersion (COD)	14.6	19.7
Bootstrap Coefficient of Dispersion	20.3	31.5	Bootstrap Coefficient of Dispersion	14.6	19.2
Lower COD Confidence Interval	16.5	16.7	Lower COD Confidence Interval	13.1	11.6
Upper COD Confidence Interval	28.3	62.2	Upper COD Confidence Interval	16.3	35.3
Weighted Coefficient of Dispersion	16.3	62.9	Weighted Coefficient of Dispersion	13.7	14.8
Coefficient of Concentration @ 10%	35.1	60.0	Coefficient of Concentration @ 10%	40.5	46.7
Coefficient of Concentration @ 15%	48.6	60.0	Coefficient of Concentration @ 15%	57.7	53.3
Coefficient of Concentration @ 20%	56.8	60.0	Coefficient of Concentration @ 20%	66.1	53.3
Coefficient of Concentration @ 50%	81.1	70.0	Coefficient of Concentration @ 50%	91.6	93.3
Coefficient of Concentration @ 100%	94.6	90.0	Coefficient of Concentration @ 100%	96.9	100.0
Coefficient of Interquartile Deviation	18.4	27.8	Coefficient of Interquartile Deviation	12.9	19.2
Median Percent Deviation	16.9	8.0	Median Percent Deviation	12.1	12.1
Lower Quartile (25th Percentile)	98.1	90.6	Lower Quartile (25th Percentile)	89.6	64.0
Upper Quartile (75th Percentile)	138.7	144.9	Upper Quartile (75th Percentile)	115.6	100.4
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectA	Normality Test	RejectK	AcceptK
Relative Skewness	2.67	0.68	Relative Skewness	2.90	-0.39
Relative Kurtosis	10.34	2.91	Relative Kurtosis	15.92	2.17
Arithmetic Mean Ratio	117.5	113.9	Arithmetic Mean Ratio	100.7	87.0
Weighted Mean Ratio	105.8	39.5	Weighted Mean Ratio	94.8	83.7
Geometric Mean Ratio	114.1	102.6	Geometric Mean Ratio	99.0	83.3
Harmonic Mean Ratio	110.9	89.9	Harmonic Mean Ratio	97.2	79.2
Standard Deviation	30.2	52.2	Standard Deviation	18.6	24.4
Coefficient of Variation	25.7	45.8	Coefficient of Variation	18.5	28.0
Price Related Differential (PRD)	1.11	2.88	Price Related Differential (PRD)	1.06	1.04
Bootstrap Price Related Differential	1.11	2.63	Bootstrap Price Related Differential	1.06	1.04
Lower PRD Confidence Interval	1.07	1.07	Lower PRD Confidence Interval	1.04	0.95
Upper PRD Confidence Interval	1.18	3.97	Upper PRD Confidence Interval	1.08	1.20
Average Sale Price	36,179	218,540	Average Sale Price	45,510	62,937
Average Market Value	38,263	86,270	Average Market Value	43,138	52,677

Detailed Statistics for the Commercial/Industrial & Residential Subclass

051 - LANE			052 - LEAVENWORTH		
S-3 A-6					
GENERAL STATISTICS			GENERAL STATISTICS		
	RES	C/I		RES	C/I
Original Number of Sales	17	10	Original Number of Sales	290	27
Number of Sales Trimmed	3	2	Number of Sales Trimmed	34	1
Number of Ratios: Outliers Removed	14	8	Number of Ratios: Outliers Removed	256	26
Minimum Ratio	68.8	86.4	Minimum Ratio	43.5	51.0
Maximum Ratio	539.8	146.3	Maximum Ratio	464.4	155.6
Minimum Sale Price	5,000	5,800	Minimum Sale Price	8,000	10,000
Maximum Sale Price	70,000	45,900	Maximum Sale Price	386,929	847,200
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	99.2	101.0	Median Ratio	94.3	89.6
Bootstrap Median Ratio	99.2	101.0	Bootstrap Median Ratio	94.3	89.6
Lower Median Confidence Interval	84.3	96.5	Lower Median Confidence Interval	92.8	83.6
Upper Median Confidence Interval	115.0	103.3	Upper Median Confidence Interval	96.4	102.1
Broadened Median Ratio (BMED)	97.5	101.0	Broadened Median Ratio (BMED)	94.3	91.5
Coefficient of Dispersion (COD)	13.6	2.4	Coefficient of Dispersion (COD)	8.6	16.9
Bootstrap Coefficient of Dispersion	12.6	2.1	Bootstrap Coefficient of Dispersion	8.5	16.0
Lower COD Confidence Interval	9.6	1.4	Lower COD Confidence Interval	7.8	12.8
Upper COD Confidence Interval	20.6	4.7	Upper COD Confidence Interval	9.4	24.0
Weighted Coefficient of Dispersion	13.8	1.7	Weighted Coefficient of Dispersion	7.8	19.1
Coefficient of Concentration @ 10%	35.3	80.0	Coefficient of Concentration @ 10%	57.2	29.6
Coefficient of Concentration @ 15%	41.2	90.0	Coefficient of Concentration @ 15%	73.8	59.3
Coefficient of Concentration @ 20%	58.8	90.0	Coefficient of Concentration @ 20%	82.8	63.0
Coefficient of Concentration @ 50%	82.4	100.0	Coefficient of Concentration @ 50%	95.2	96.3
Coefficient of Concentration @ 100%	82.4	100.0	Coefficient of Concentration @ 100%	98.6	100.0
Coefficient of Interquartile Deviation	17.5	3.0	Coefficient of Interquartile Deviation	8.0	13.5
Median Percent Deviation	15.4	2.3	Median Percent Deviation	7.7	14.1
Lower Quartile (25th Percentile)	84.1	97.4	Lower Quartile (25th Percentile)	86.1	78.7
Upper Quartile (75th Percentile)	118.9	103.5	Upper Quartile (75th Percentile)	101.2	103.0
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	Normality Test	RejectK	AcceptK
Relative Skewness	2.30	2.08	Relative Skewness	6.01	0.50
Relative Kurtosis	6.89	6.61	Relative Kurtosis	53.67	3.80
Arithmetic Mean Ratio	92.8	100.4	Arithmetic Mean Ratio	93.2	90.2
Weighted Mean Ratio	89.4	101.3	Weighted Mean Ratio	92.7	90.1
Geometric Mean Ratio	91.5	100.4	Geometric Mean Ratio	92.6	88.1
Harmonic Mean Ratio	90.3	100.3	Harmonic Mean Ratio	92.1	85.8
Standard Deviation	15.8	3.3	Standard Deviation	10.0	19.2
Coefficient of Variation	17.1	3.2	Coefficient of Variation	10.8	21.3
Price Related Differential (PRD)	1.04	0.99	Price Related Differential (PRD)	1.01	1.00
Bootstrap Price Related Differential	1.03	0.99	Bootstrap Price Related Differential	1.00	1.00
Lower PRD Confidence Interval	1.00	0.98	Lower PRD Confidence Interval	1.00	0.93
Upper PRD Confidence Interval	1.11	1.00	Upper PRD Confidence Interval	1.01	1.09
Average Sale Price	39,150	23,531	Average Sale Price	112,837	212,282
Average Market Value	35,012	23,843	Average Market Value	104,578	191,370

Detailed Statistics for the Commercial/Industrial & Residential Subclass

053 - LINCOLN			054 - LINN		
S-6					
GENERAL STATISTICS			GENERAL STATISTICS		
	RES	C/I	RES	C/I	
Original Number of Sales	36	11	120	12	
Number of Sales Trimmed	4	0	9	1	
Number of Ratios: Outliers Removed	32	11	111	11	
Minimum Ratio	21.8	39.1	24.0	60.4	
Maximum Ratio	213.0	123.1	933.2	891.0	
Minimum Sale Price	4,500	1,500	500	1,000	
Maximum Sale Price	140,000	140,000	168,000	180,000	
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	99.9	94.6	94.2	91.7	
Bootstrap Median Ratio	99.9	94.6	94.2	91.7	
Lower Median Confidence Interval	92.9	83.0	90.0	79.0	
Upper Median Confidence Interval	108.3	112.7	99.1	113.8	
Broadened Median Ratio (BMED)	99.8	93.5	94.2	91.9	
Coefficient of Dispersion (COD)	16.1	16.4	19.1	19.3	
Bootstrap Coefficient of Dispersion	15.8	15.1	19.0	17.6	
Lower COD Confidence Interval	11.4	9.9	16.3	12.5	
Upper COD Confidence Interval	22.6	34.6	22.6	32.9	
Weighted Coefficient of Dispersion	15.0	9.9	15.9	30.1	
Coefficient of Concentration @ 10%	47.2	36.4	35.0	33.3	
Coefficient of Concentration @ 15%	61.1	54.5	47.5	58.3	
Coefficient of Concentration @ 20%	61.1	72.7	55.8	58.3	
Coefficient of Concentration @ 50%	83.3	90.9	87.5	91.7	
Coefficient of Concentration @ 100%	94.4	100.0	95.0	91.7	
Coefficient of Interquartile Deviation	14.2	15.7	17.5	22.2	
Median Percent Deviation	10.7	12.3	16.5	13.8	
Lower Quartile (25th Percentile)	91.0	83.0	80.5	78.8	
Upper Quartile (75th Percentile)	119.4	112.7	113.5	119.4	
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	RejectK	RejectK	
Relative Skewness	0.97	-1.05	6.29	2.97	
Relative Kurtosis	4.68	4.07	47.32	9.91	
Arithmetic Mean Ratio	102.3	93.2	94.7	92.4	
Weighted Mean Ratio	94.1	89.1	91.0	105.5	
Geometric Mean Ratio	99.9	89.9	91.6	89.9	
Harmonic Mean Ratio	97.5	85.3	88.0	87.4	
Standard Deviation	22.7	22.7	23.8	23.1	
Coefficient of Variation	22.2	24.4	25.1	25.0	
Price Related Differential (PRD)	1.09	1.05	1.04	0.88	
Bootstrap Price Related Differential	1.08	1.05	1.04	0.88	
Lower PRD Confidence Interval	1.03	0.94	1.01	0.80	
Upper PRD Confidence Interval	1.18	1.12	1.07	1.03	
Average Sale Price	29,447	34,209	52,509	43,773	
Average Market Value	27,697	30,479	47,773	46,195	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

055 - LOGAN			056 - LYON		
S-5					
GENERAL STATISTICS			GENERAL STATISTICS		
	RES	C/I	RES	C/I	
Original Number of Sales	32	10	243	15	
Number of Sales Trimmed	3	0	15	0	
Number of Ratios: Outliers Removed	29	10	228	15	
Minimum Ratio	38.5	25.1	35.6	53.8	
Maximum Ratio	207.3	118.8	200.0	131.8	
Minimum Sale Price	2,074	8,300	4,500	10,000	
Maximum Sale Price	179,000	122,000	1,079,250	735,000	
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	99.7	84.8	96.4	91.2	
Bootstrap Median Ratio	99.7	84.8	96.4	91.2	
Lower Median Confidence Interval	95.5	51.6	93.9	79.4	
Upper Median Confidence Interval	101.4	103.3	98.1	101.7	
Broadened Median Ratio (BMED)	99.7	84.3	96.2	90.7	
Coefficient of Dispersion (COD)	9.4	28.9	12.1	16.9	
Bootstrap Coefficient of Dispersion	9.2	26.5	12.0	16.0	
Lower COD Confidence Interval	6.5	15.9	10.8	11.6	
Upper COD Confidence Interval	13.4	56.9	13.6	26.8	
Weighted Coefficient of Dispersion	7.6	29.5	10.9	17.0	
Coefficient of Concentration @ 10%	59.4	20.0	51.9	33.3	
Coefficient of Concentration @ 15%	65.6	20.0	63.4	53.3	
Coefficient of Concentration @ 20%	75.0	30.0	74.9	73.3	
Coefficient of Concentration @ 50%	93.8	90.0	96.3	100.0	
Coefficient of Concentration @ 100%	96.9	100.0	99.6	100.0	
Coefficient of Interquartile Deviation	8.3	30.9	10.4	14.3	
Median Percent Deviation	8.4	23.0	9.6	12.9	
Lower Quartile (25th Percentile)	91.7	51.3	84.7	79.4	
Upper Quartile (75th Percentile)	108.2	103.6	104.8	105.5	
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	RejectK	AcceptK	
Relative Skewness	1.68	-0.42	0.67	0.11	
Relative Kurtosis	9.81	2.02	6.42	2.71	
Arithmetic Mean Ratio	99.7	79.0	94.2	91.3	
Weighted Mean Ratio	96.2	69.7	93.3	93.0	
Geometric Mean Ratio	98.8	72.4	93.0	89.1	
Harmonic Mean Ratio	98.0	64.2	91.7	86.9	
Standard Deviation	13.3	30.0	14.9	20.2	
Coefficient of Variation	13.4	38.0	15.8	22.2	
Price Related Differential (PRD)	1.04	1.13	1.01	0.98	
Bootstrap Price Related Differential	1.03	1.12	1.01	0.98	
Lower PRD Confidence Interval	1.00	1.00	0.99	0.87	
Upper PRD Confidence Interval	1.09	1.29	1.04	1.10	
Average Sale Price	58,679	39,230	77,873	265,223	
Average Market Value	56,446	27,350	72,619	246,715	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

057 - MARION			058 - MARSHALL		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	167	6	Original Number of Sales	107	13
Number of Sales Trimmed	16	0	Number of Sales Trimmed	13	1
Number of Ratios: Outliers Removed	151	6	Number of Ratios: Outliers Removed	94	12
Minimum Ratio	54.6	84.6	Minimum Ratio	37.8	16.4
Maximum Ratio	450.9	153.8	Maximum Ratio	335.0	631.6
Minimum Sale Price	3,750	20,000	Minimum Sale Price	1,200	3,500
Maximum Sale Price	240,000	40,000	Maximum Sale Price	170,000	245,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	98.4	105.8	Median Ratio	91.3	93.1
Bootstrap Median Ratio	98.4	105.8	Bootstrap Median Ratio	91.3	93.1
Lower Median Confidence Interval	96.3	92.3	Lower Median Confidence Interval	86.7	53.4
Upper Median Confidence Interval	100.0	144.4	Upper Median Confidence Interval	97.0	101.7
Broadened Median Ratio (BMED)	98.5	109.7	Broadened Median Ratio (BMED)	90.9	88.9
Coefficient of Dispersion (COD)	11.9	17.9	Coefficient of Dispersion (COD)	15.9	32.1
Bootstrap Coefficient of Dispersion	11.8	14.9	Bootstrap Coefficient of Dispersion	15.8	31.0
Lower COD Confidence Interval	10.2	11.4	Lower COD Confidence Interval	13.6	16.1
Upper COD Confidence Interval	13.7	29.0	Upper COD Confidence Interval	18.6	82.9
Weighted Coefficient of Dispersion	10.9	15.1	Weighted Coefficient of Dispersion	14.3	25.3
Coefficient of Concentration @ 10%	51.5	50.0	Coefficient of Concentration @ 10%	37.4	38.5
Coefficient of Concentration @ 15%	60.5	50.0	Coefficient of Concentration @ 15%	51.4	38.5
Coefficient of Concentration @ 20%	71.9	50.0	Coefficient of Concentration @ 20%	57.9	46.2
Coefficient of Concentration @ 50%	92.2	100.0	Coefficient of Concentration @ 50%	87.9	69.2
Coefficient of Concentration @ 100%	97.0	100.0	Coefficient of Concentration @ 100%	95.3	92.3
Coefficient of Interquartile Deviation	11.0	20.6	Coefficient of Interquartile Deviation	14.2	33.6
Median Percent Deviation	9.8	12.8	Median Percent Deviation	14.3	26.3
Lower Quartile (25th Percentile)	89.1	96.1	Lower Quartile (25th Percentile)	77.5	43.5
Upper Quartile (75th Percentile)	110.8	139.7	Upper Quartile (75th Percentile)	103.3	106.0
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptW	Normality Test	RejectK	RejectK
Relative Skewness	4.56	0.53	Relative Skewness	3.17	2.91
Relative Kurtosis	28.64	1.97	Relative Kurtosis	16.49	10.11
Arithmetic Mean Ratio	97.0	114.2	Arithmetic Mean Ratio	88.5	75.3
Weighted Mean Ratio	95.2	111.1	Weighted Mean Ratio	85.3	76.0
Geometric Mean Ratio	95.7	111.9	Geometric Mean Ratio	86.8	64.2
Harmonic Mean Ratio	94.4	109.7	Harmonic Mean Ratio	85.0	50.7
Standard Deviation	15.6	25.5	Standard Deviation	17.4	35.5
Coefficient of Variation	16.1	22.4	Coefficient of Variation	19.7	47.2
Price Related Differential (PRD)	1.02	1.03	Price Related Differential (PRD)	1.04	0.99
Bootstrap Price Related Differential	1.02	1.02	Bootstrap Price Related Differential	1.04	1.00
Lower PRD Confidence Interval	1.00	1.00	Lower PRD Confidence Interval	1.01	0.84
Upper PRD Confidence Interval	1.04	1.05	Upper PRD Confidence Interval	1.07	1.44
Average Sale Price	55,387	30,398	Average Sale Price	47,740	63,167
Average Market Value	52,754	33,765	Average Market Value	40,708	48,019

Detailed Statistics for the Commercial/Industrial & Residential Subclass

059 - MCPHERSON			060 - MEADE		
<i>GENERAL STATISTICS</i>			<i>GENERAL STATISTICS</i>		
	RES	C/I		RES	C/I
Original Number of Sales	292	19	Original Number of Sales	47	10
Number of Sales Trimmed	32	1	Number of Sales Trimmed	3	0
Number of Ratios: Outliers Removed	260	18	Number of Ratios: Outliers Removed	44	10
Minimum Ratio	43.8	40.8	Minimum Ratio	44.0	70.2
Maximum Ratio	299.3	150.0	Maximum Ratio	224.7	139.0
Minimum Sale Price	5,250	2,600	Minimum Sale Price	1,900	3,000
Maximum Sale Price	277,335	350,000	Maximum Sale Price	111,000	85,000
<i>DISTRIBUTION-FREE STATISTICS</i>			<i>DISTRIBUTION-FREE STATISTICS</i>		
Median Ratio	99.9	94.9	Median Ratio	87.5	100.3
Bootstrap Median Ratio	99.8	94.9	Bootstrap Median Ratio	87.5	100.3
Lower Median Confidence Interval	97.2	87.7	Lower Median Confidence Interval	82.8	85.4
Upper Median Confidence Interval	100.0	106.9	Upper Median Confidence Interval	100.0	116.3
Broadened Median Ratio (BMED)	99.8	95.0	Broadened Median Ratio (BMED)	89.1	101.2
Coefficient of Dispersion (COD)	7.7	14.0	Coefficient of Dispersion (COD)	22.8	15.1
Bootstrap Coefficient of Dispersion	7.7	13.0	Bootstrap Coefficient of Dispersion	22.3	14.0
Lower COD Confidence Interval	6.9	10.2	Lower COD Confidence Interval	17.9	9.1
Upper COD Confidence Interval	8.7	22.1	Upper COD Confidence Interval	29.6	25.2
Weighted Coefficient of Dispersion	7.2	8.5	Weighted Coefficient of Dispersion	17.6	15.5
Coefficient of Concentration @ 10%	61.6	42.1	Coefficient of Concentration @ 10%	34.0	50.0
Coefficient of Concentration @ 15%	71.6	63.2	Coefficient of Concentration @ 15%	44.7	60.0
Coefficient of Concentration @ 20%	81.2	68.4	Coefficient of Concentration @ 20%	48.9	60.0
Coefficient of Concentration @ 50%	96.9	89.5	Coefficient of Concentration @ 50%	80.9	100.0
Coefficient of Concentration @ 100%	99.0	100.0	Coefficient of Concentration @ 100%	95.7	100.0
Coefficient of Interquartile Deviation	6.2	15.0	Coefficient of Interquartile Deviation	20.0	14.8
Median Percent Deviation	7.0	10.5	Median Percent Deviation	20.4	12.3
Lower Quartile (25th Percentile)	90.5	85.9	Lower Quartile (25th Percentile)	75.9	84.0
Upper Quartile (75th Percentile)	103.0	114.4	Upper Quartile (75th Percentile)	110.9	113.7
<i>PARAMETRIC STATISTICS</i>			<i>PARAMETRIC STATISTICS</i>		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	AcceptK
Relative Skewness	3.77	-0.12	Relative Skewness	1.43	0.28
Relative Kurtosis	28.49	4.63	Relative Kurtosis	5.17	2.45
Arithmetic Mean Ratio	96.9	100.4	Arithmetic Mean Ratio	92.1	101.5
Weighted Mean Ratio	96.7	95.3	Weighted Mean Ratio	89.1	92.0
Geometric Mean Ratio	96.4	99.0	Geometric Mean Ratio	88.5	99.7
Harmonic Mean Ratio	95.9	97.8	Harmonic Mean Ratio	84.9	97.8
Standard Deviation	10.2	17.8	Standard Deviation	26.5	20.5
Coefficient of Variation	10.5	17.8	Coefficient of Variation	28.8	20.2
Price Related Differential (PRD)	1.00	1.05	Price Related Differential (PRD)	1.03	1.10
Bootstrap Price Related Differential	1.00	1.05	Bootstrap Price Related Differential	1.03	1.09
Lower PRD Confidence Interval	1.00	1.00	Lower PRD Confidence Interval	0.98	1.02
Upper PRD Confidence Interval	1.01	1.14	Upper PRD Confidence Interval	1.10	1.22
Average Sale Price	88,974	101,346	Average Sale Price	47,879	20,690
Average Market Value	86,064	96,554	Average Market Value	42,670	19,039

Detailed Statistics for the Commercial/Industrial & Residential Subclass

061 - MIAMI			062 - MITCHELL			S-8
GENERAL STATISTICS			GENERAL STATISTICS			
	RES	C/I		RES	C/I	
Original Number of Sales	286	18	Original Number of Sales	69	15	
Number of Sales Trimmed	32	2	Number of Sales Trimmed	5	1	
Number of Ratios: Outliers Removed	254	16	Number of Ratios: Outliers Removed	64	14	
Minimum Ratio	61.4	45.3	Minimum Ratio	56.4	63.2	
Maximum Ratio	173.1	250.0	Maximum Ratio	608.0	150.1	
Minimum Sale Price	9,000	9,000	Minimum Sale Price	750	5,365	
Maximum Sale Price	405,000	900,000	Maximum Sale Price	165,000	125,000	
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS			
Median Ratio	98.5	99.8	Median Ratio	109.1	100.9	
Bootstrap Median Ratio	98.5	99.8	Bootstrap Median Ratio	109.1	100.9	
Lower Median Confidence Interval	97.8	88.0	Lower Median Confidence Interval	101.9	92.1	
Upper Median Confidence Interval	99.5	113.1	Upper Median Confidence Interval	124.2	114.3	
Broadened Median Ratio (BMED)	98.5	101.2	Broadened Median Ratio (BMED)	109.5	102.4	
Coefficient of Dispersion (COD)	7.8	10.7	Coefficient of Dispersion (COD)	21.2	12.7	
Bootstrap Coefficient of Dispersion	7.7	10.0	Bootstrap Coefficient of Dispersion	20.9	11.8	
Lower COD Confidence Interval	7.0	7.9	Lower COD Confidence Interval	17.8	8.5	
Upper COD Confidence Interval	8.7	15.2	Upper COD Confidence Interval	26.1	21.7	
Weighted Coefficient of Dispersion	7.5	8.7	Weighted Coefficient of Dispersion	18.9	10.3	
Coefficient of Concentration @ 10%	61.9	33.3	Coefficient of Concentration @ 10%	29.0	53.3	
Coefficient of Concentration @ 15%	73.4	72.2	Coefficient of Concentration @ 15%	44.9	60.0	
Coefficient of Concentration @ 20%	83.2	83.3	Coefficient of Concentration @ 20%	50.7	80.0	
Coefficient of Concentration @ 50%	97.2	88.9	Coefficient of Concentration @ 50%	88.4	100.0	
Coefficient of Concentration @ 100%	100.0	94.4	Coefficient of Concentration @ 100%	94.2	100.0	
Coefficient of Interquartile Deviation	6.9	13.3	Coefficient of Interquartile Deviation	19.9	11.0	
Median Percent Deviation	6.8	13.5	Median Percent Deviation	18.9	9.9	
Lower Quartile (25th Percentile)	91.9	86.9	Lower Quartile (25th Percentile)	95.6	92.1	
Upper Quartile (75th Percentile)	105.4	113.4	Upper Quartile (75th Percentile)	138.9	114.3	
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS			
Normality Test	RejectK	RejectK	Normality Test	RejectK	AcceptK	
Relative Skewness	1.29	2.56	Relative Skewness	4.21	0.37	
Relative Kurtosis	6.20	10.74	Relative Kurtosis	24.44	3.36	
Arithmetic Mean Ratio	97.6	100.3	Arithmetic Mean Ratio	113.9	100.8	
Weighted Mean Ratio	97.3	99.7	Weighted Mean Ratio	102.8	101.5	
Geometric Mean Ratio	97.0	99.5	Geometric Mean Ratio	110.3	99.3	
Harmonic Mean Ratio	96.5	98.7	Harmonic Mean Ratio	106.9	97.7	
Standard Deviation	10.2	13.0	Standard Deviation	29.0	17.4	
Coefficient of Variation	10.4	12.9	Coefficient of Variation	25.4	17.2	
Price Related Differential (PRD)	1.00	1.01	Price Related Differential (PRD)	1.11	0.99	
Bootstrap Price Related Differential	1.00	1.01	Bootstrap Price Related Differential	1.11	0.99	
Lower PRD Confidence Interval	0.99	0.96	Lower PRD Confidence Interval	1.07	0.96	
Upper PRD Confidence Interval	1.01	1.08	Upper PRD Confidence Interval	1.16	1.05	
Average Sale Price	128,121	211,969	Average Sale Price	46,966	32,883	
Average Market Value	124,705	211,427	Average Market Value	48,259	33,392	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

063 - MONTGOMERY		
GENERAL STATISTICS	RES	C/I
Original Number of Sales	290	29
Number of Sales Trimmed	21	3
Number of Ratios: Outliers Removed	269	26
Minimum Ratio	41.9	36.5
Maximum Ratio	702.0	330.5
Minimum Sale Price	1,500	4,200
Maximum Sale Price	260,000	1,500,000
DISTRIBUTION-FREE STATISTICS		
Median Ratio	98.6	94.3
Bootstrap Median Ratio	98.6	94.3
Lower Median Confidence Interval	95.3	81.8
Upper Median Confidence Interval	102.5	107.0
Broadened Median Ratio (BMED)	98.5	95.0
Coefficient of Dispersion (COD)	19.2	22.1
Bootstrap Coefficient of Dispersion	19.1	21.6
Lower COD Confidence Interval	17.4	15.9
Upper COD Confidence Interval	21.1	32.4
Weighted Coefficient of Dispersion	14.2	33.6
Coefficient of Concentration @ 10%	33.1	31.0
Coefficient of Concentration @ 15%	49.3	37.9
Coefficient of Concentration @ 20%	58.3	48.3
Coefficient of Concentration @ 50%	89.0	82.8
Coefficient of Concentration @ 100%	94.1	89.7
Coefficient of Interquartile Deviation	18.7	21.3
Median Percent Deviation	15.4	20.9
Lower Quartile (25th Percentile)	85.7	72.5
Upper Quartile (75th Percentile)	122.6	112.7
PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK
Relative Skewness	4.82	2.04
Relative Kurtosis	33.05	6.31
Arithmetic Mean Ratio	100.1	91.6
Weighted Mean Ratio	94.7	110.8
Geometric Mean Ratio	97.3	87.5
Harmonic Mean Ratio	94.3	83.0
Standard Deviation	23.8	27.2
Coefficient of Variation	23.8	29.7
Price Related Differential (PRD)	1.06	0.83
Bootstrap Price Related Differential	1.06	0.84
Lower PRD Confidence Interval	1.04	0.68
Upper PRD Confidence Interval	1.08	1.13
Average Sale Price	51,454	161,296
Average Market Value	48,753	178,698

064 - MORRIS			S-8
GENERAL STATISTICS	RES	C/I	
Original Number of Sales	57	12	
Number of Sales Trimmed	1	0	
Number of Ratios: Outliers Removed	56	12	
Minimum Ratio	61.5	36.2	
Maximum Ratio	272.3	146.1	
Minimum Sale Price	2,725	3,000	
Maximum Sale Price	195,000	285,000	
DISTRIBUTION-FREE STATISTICS			
Median Ratio	101.3	92.2	
Bootstrap Median Ratio	101.3	92.2	
Lower Median Confidence Interval	98.5	57.2	
Upper Median Confidence Interval	109.3	116.1	
Broadened Median Ratio (BMED)	101.3	90.2	
Coefficient of Dispersion (COD)	18.6	34.3	
Bootstrap Coefficient of Dispersion	18.4	32.3	
Lower COD Confidence Interval	14.7	20.9	
Upper COD Confidence Interval	23.4	62.9	
Weighted Coefficient of Dispersion	14.1	42.1	
Coefficient of Concentration @ 10%	40.4	16.7	
Coefficient of Concentration @ 15%	50.9	25.0	
Coefficient of Concentration @ 20%	57.9	33.3	
Coefficient of Concentration @ 50%	93.0	66.7	
Coefficient of Concentration @ 100%	98.2	100.0	
Coefficient of Interquartile Deviation	16.8	37.2	
Median Percent Deviation	14.1	32.2	
Lower Quartile (25th Percentile)	91.4	52.4	
Upper Quartile (75th Percentile)	125.4	121.1	
PARAMETRIC STATISTICS			
Normality Test	RejectK	AcceptK	
Relative Skewness	2.18	0.06	
Relative Kurtosis	11.25	1.76	
Arithmetic Mean Ratio	106.1	88.9	
Weighted Mean Ratio	98.8	66.8	
Geometric Mean Ratio	103.1	80.7	
Harmonic Mean Ratio	100.2	72.4	
Standard Deviation	25.5	37.8	
Coefficient of Variation	24.0	42.5	
Price Related Differential (PRD)	1.07	1.33	
Bootstrap Price Related Differential	1.07	1.29	
Lower PRD Confidence Interval	1.04	1.03	
Upper PRD Confidence Interval	1.12	1.65	
Average Sale Price	49,579	49,375	
Average Market Value	48,980	32,963	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

065 - MORTON			066 - NEMAHA		
		S-8			S-7
GENERAL STATISTICS		RES	C/I	GENERAL STATISTICS	
Original Number of Sales		37	9	92	12
Number of Sales Trimmed		5	0	8	1
Number of Ratios: Outliers Removed		32	9	84	11
Minimum Ratio		50.9	69.3	51.7	44.0
Maximum Ratio		214.1	108.4	498.0	143.6
Minimum Sale Price		9,000	9,000	5,000	16,750
Maximum Sale Price		110,000	120,000	157,000	167,000
DISTRIBUTION-FREE STATISTICS				DISTRIBUTION-FREE STATISTICS	
Median Ratio		96.2	95.1	100.5	92.3
Bootstrap Median Ratio		96.2	95.1	100.5	92.3
Lower Median Confidence Interval		92.3	76.7	96.8	76.8
Upper Median Confidence Interval		99.1	107.7	104.6	100.0
Broadened Median Ratio (BMED)		96.1	93.1	100.4	91.0
Coefficient of Dispersion (COD)		9.3	14.4	15.1	14.6
Bootstrap Coefficient of Dispersion		9.2	12.7	15.1	13.1
Lower COD Confidence Interval		6.6	10.2	12.3	8.9
Upper COD Confidence Interval		13.1	21.6	18.3	29.5
Weighted Coefficient of Dispersion		8.0	13.7	12.7	11.7
Coefficient of Concentration @ 10%		51.4	11.1	43.5	50.0
Coefficient of Concentration @ 15%		67.6	55.6	58.7	58.3
Coefficient of Concentration @ 20%		73.0	88.9	67.4	75.0
Coefficient of Concentration @ 50%		91.9	100.0	90.2	83.3
Coefficient of Concentration @ 100%		97.3	100.0	95.7	100.0
Coefficient of Interquartile Deviation		9.0	15.5	13.9	12.7
Median Percent Deviation		9.7	14.0	12.1	11.3
Lower Quartile (25th Percentile)		86.4	77.3	91.0	76.5
Upper Quartile (75th Percentile)		103.6	106.7	118.9	100.0
PARAMETRIC STATISTICS				PARAMETRIC STATISTICS	
Normality Test		RejectK	AcceptK	RejectK	AcceptK
Relative Skewness		2.04	-0.17	4.21	0.40
Relative Kurtosis		9.58	1.31	25.69	4.12
Arithmetic Mean Ratio		95.2	91.7	101.2	84.7
Weighted Mean Ratio		93.4	88.6	99.9	87.9
Geometric Mean Ratio		94.4	90.4	99.1	82.7
Harmonic Mean Ratio		93.6	89.2	97.0	80.2
Standard Deviation		12.6	15.7	20.7	17.3
Coefficient of Variation		13.3	17.2	20.5	20.4
Price Related Differential (PRD)		1.02	1.03	1.01	0.96
Bootstrap Price Related Differential		1.02	1.03	1.01	0.96
Lower PRD Confidence Interval		0.99	0.98	0.99	0.89
Upper PRD Confidence Interval		1.05	1.11	1.04	1.03
Average Sale Price		44,147	43,722	58,422	75,114
Average Market Value		41,224	38,746	58,362	66,045

Detailed Statistics for the Commercial/Industrial & Residential Subclass

067 - NEOSHO			068 - NESS		
<i>GENERAL STATISTICS</i>			<i>GENERAL STATISTICS</i>		
	RES	C/I		RES	C/I
Original Number of Sales	224	10	Original Number of Sales	29	13
Number of Sales Trimmed	16	1	Number of Sales Trimmed	1	2
Number of Ratios: Outliers Removed	208	9	Number of Ratios: Outliers Removed	28	11
Minimum Ratio	29.4	49.3	Minimum Ratio	63.5	67.7
Maximum Ratio	922.0	253.7	Maximum Ratio	253.6	326.7
Minimum Sale Price	1,000	7,000	Minimum Sale Price	2,750	1,000
Maximum Sale Price	317,500	235,000	Maximum Sale Price	105,000	990,000
<i>DISTRIBUTION-FREE STATISTICS</i>			<i>DISTRIBUTION-FREE STATISTICS</i>		
Median Ratio	94.9	98.7	Median Ratio	102.0	99.0
Bootstrap Median Ratio	94.9	98.7	Bootstrap Median Ratio	102.0	99.0
Lower Median Confidence Interval	90.7	70.8	Lower Median Confidence Interval	97.1	80.2
Upper Median Confidence Interval	98.5	108.4	Upper Median Confidence Interval	135.8	113.0
Broadened Median Ratio (BMED)	95.1	96.3	Broadened Median Ratio (BMED)	104.4	94.7
Coefficient of Dispersion (COD)	20.5	19.5	Coefficient of Dispersion (COD)	32.1	16.4
Bootstrap Coefficient of Dispersion	20.4	18.3	Bootstrap Coefficient of Dispersion	30.5	14.3
Lower COD Confidence Interval	18.3	9.6	Lower COD Confidence Interval	24.3	12.8
Upper COD Confidence Interval	23.2	35.2	Upper COD Confidence Interval	46.1	25.0
Weighted Coefficient of Dispersion	19.4	25.3	Weighted Coefficient of Dispersion	22.2	21.1
Coefficient of Concentration @ 10%	31.3	40.0	Coefficient of Concentration @ 10%	27.6	23.1
Coefficient of Concentration @ 15%	42.9	50.0	Coefficient of Concentration @ 15%	34.5	38.5
Coefficient of Concentration @ 20%	54.9	50.0	Coefficient of Concentration @ 20%	34.5	61.5
Coefficient of Concentration @ 50%	87.1	80.0	Coefficient of Concentration @ 50%	75.9	84.6
Coefficient of Concentration @ 100%	93.8	90.0	Coefficient of Concentration @ 100%	93.1	84.6
Coefficient of Interquartile Deviation	18.5	20.3	Coefficient of Interquartile Deviation	32.8	18.4
Median Percent Deviation	18.0	17.1	Median Percent Deviation	22.7	18.7
Lower Quartile (25th Percentile)	78.6	68.1	Lower Quartile (25th Percentile)	80.7	78.5
Upper Quartile (75th Percentile)	113.7	108.2	Upper Quartile (75th Percentile)	147.6	114.9
<i>PARAMETRIC STATISTICS</i>			<i>PARAMETRIC STATISTICS</i>		
Normality Test	RejectK	RejectK	Normality Test	RejectK	RejectK
Relative Skewness	5.74	1.96	Relative Skewness	1.11	1.99
Relative Kurtosis	44.12	6.11	Relative Kurtosis	3.36	5.68
Arithmetic Mean Ratio	93.3	86.4	Arithmetic Mean Ratio	117.5	90.8
Weighted Mean Ratio	89.7	78.9	Weighted Mean Ratio	105.0	72.9
Geometric Mean Ratio	90.0	83.3	Geometric Mean Ratio	110.5	89.3
Harmonic Mean Ratio	86.2	80.1	Harmonic Mean Ratio	104.5	87.9
Standard Deviation	24.4	22.9	Standard Deviation	44.4	17.0
Coefficient of Variation	26.2	26.5	Coefficient of Variation	37.8	18.7
Price Related Differential (PRD)	1.04	1.09	Price Related Differential (PRD)	1.12	1.24
Bootstrap Price Related Differential	1.04	1.08	Bootstrap Price Related Differential	1.12	1.21
Lower PRD Confidence Interval	1.00	0.98	Lower PRD Confidence Interval	1.00	1.03
Upper PRD Confidence Interval	1.07	1.27	Upper PRD Confidence Interval	1.26	1.42
Average Sale Price	53,243	73,667	Average Sale Price	25,827	118,807
Average Market Value	47,767	58,158	Average Market Value	27,118	86,651

Detailed Statistics for the Commercial/Industrial & Residential Subclass

069 - NORTON			070 - OSAGE		
<i>GENERAL STATISTICS</i>	RES	C/I	<i>GENERAL STATISTICS</i>	RES	C/I
Original Number of Sales	80	11	Original Number of Sales	199	16
Number of Sales Trimmed	10	1	Number of Sales Trimmed	27	3
Number of Ratios: Outliers Removed	70	10	Number of Ratios: Outliers Removed	172	13
Minimum Ratio	32.5	52.9	Minimum Ratio	49.0	46.5
Maximum Ratio	207.9	134.8	Maximum Ratio	462.9	221.4
Minimum Sale Price	3,000	2,300	Minimum Sale Price	5,000	2,800
Maximum Sale Price	160,000	100,000	Maximum Sale Price	267,000	658,000
<i>DISTRIBUTION-FREE STATISTICS</i>			<i>DISTRIBUTION-FREE STATISTICS</i>		
Median Ratio	95.8	80.9	Median Ratio	99.4	108.6
Bootstrap Median Ratio	95.8	80.9	Bootstrap Median Ratio	99.4	108.6
Lower Median Confidence Interval	91.0	68.7	Lower Median Confidence Interval	97.2	100.4
Upper Median Confidence Interval	100.0	93.3	Upper Median Confidence Interval	100.1	129.8
Broadened Median Ratio (BMED)	95.8	79.9	Broadened Median Ratio (BMED)	99.3	109.8
Coefficient of Dispersion (COD)	14.3	13.1	Coefficient of Dispersion (COD)	10.0	14.5
Bootstrap Coefficient of Dispersion	14.1	12.2	Bootstrap Coefficient of Dispersion	10.0	13.6
Lower COD Confidence Interval	11.7	7.8	Lower COD Confidence Interval	8.7	9.2
Upper COD Confidence Interval	18.1	23.0	Upper COD Confidence Interval	11.4	23.7
Weighted Coefficient of Dispersion	11.6	8.9	Weighted Coefficient of Dispersion	8.7	27.5
Coefficient of Concentration @ 10%	41.3	45.5	Coefficient of Concentration @ 10%	55.8	37.5
Coefficient of Concentration @ 15%	56.3	45.5	Coefficient of Concentration @ 15%	66.3	50.0
Coefficient of Concentration @ 20%	63.7	72.7	Coefficient of Concentration @ 20%	72.4	56.3
Coefficient of Concentration @ 50%	86.3	90.9	Coefficient of Concentration @ 50%	93.0	81.3
Coefficient of Concentration @ 100%	98.8	100.0	Coefficient of Concentration @ 100%	98.5	87.5
Coefficient of Interquartile Deviation	13.1	15.2	Coefficient of Interquartile Deviation	8.7	15.5
Median Percent Deviation	12.4	15.1	Median Percent Deviation	8.4	16.8
Lower Quartile (25th Percentile)	81.1	68.7	Lower Quartile (25th Percentile)	91.1	97.7
Upper Quartile (75th Percentile)	106.3	93.3	Upper Quartile (75th Percentile)	108.5	131.4
<i>PARAMETRIC STATISTICS</i>			<i>PARAMETRIC STATISTICS</i>		
Normality Test	RejectK	RejectK	Normality Test	RejectK	RejectW
Relative Skewness	1.00	1.09	Relative Skewness	5.42	1.01
Relative Kurtosis	5.18	4.27	Relative Kurtosis	49.83	3.70
Arithmetic Mean Ratio	92.4	77.3	Arithmetic Mean Ratio	98.2	109.4
Weighted Mean Ratio	92.3	79.3	Weighted Mean Ratio	97.6	129.9
Geometric Mean Ratio	90.5	76.2	Geometric Mean Ratio	97.3	107.3
Harmonic Mean Ratio	88.4	74.9	Harmonic Mean Ratio	96.4	105.2
Standard Deviation	18.0	13.7	Standard Deviation	13.2	21.6
Coefficient of Variation	19.4	17.7	Coefficient of Variation	13.5	19.7
Price Related Differential (PRD)	1.00	0.98	Price Related Differential (PRD)	1.01	0.84
Bootstrap Price Related Differential	1.00	0.98	Bootstrap Price Related Differential	1.01	0.85
Lower PRD Confidence Interval	0.97	0.92	Lower PRD Confidence Interval	1.00	0.77
Upper PRD Confidence Interval	1.03	1.03	Upper PRD Confidence Interval	1.02	1.02
Average Sale Price	46,968	44,250	Average Sale Price	77,567	94,054
Average Market Value	43,354	35,087	Average Market Value	75,670	122,151

Detailed Statistics for the Commercial/Industrial & Residential Subclass

071 - OSBORNE			072 - OTTAWA				
		S-7			S-7		
GENERAL STATISTICS		RES	C/I	GENERAL STATISTICS			
Original Number of Sales		43	12	Original Number of Sales	74	13	
Number of Sales Trimmed		5	1	Number of Sales Trimmed	7	2	
Number of Ratios: Outliers Removed		38	11	Number of Ratios: Outliers Removed	67	11	
Minimum Ratio		21.6	19.8	Minimum Ratio	57.4	61.8	
Maximum Ratio		340.7	175.8	Maximum Ratio	409.5	209.6	
Minimum Sale Price		300	1,500	Minimum Sale Price	620	2,500	
Maximum Sale Price		90,000	65,000	Maximum Sale Price	232,500	270,000	
DISTRIBUTION-FREE STATISTICS				DISTRIBUTION-FREE STATISTICS			
Median Ratio		92.2	91.5	Median Ratio	98.0	100.7	
Bootstrap Median Ratio		92.2	91.5	Bootstrap Median Ratio	98.0	100.7	
Lower Median Confidence Interval		82.2	73.9	Lower Median Confidence Interval	90.9	96.1	
Upper Median Confidence Interval		106.9	105.5	Upper Median Confidence Interval	100.6	115.2	
Broadened Median Ratio (BMED)		92.2	91.1	Broadened Median Ratio (BMED)	97.2	103.3	
Coefficient of Dispersion (COD)		24.6	21.4	Coefficient of Dispersion (COD)	12.8	15.5	
Bootstrap Coefficient of Dispersion		24.1	20.3	Bootstrap Coefficient of Dispersion	12.6	14.8	
Lower COD Confidence Interval		18.9	10.9	Lower COD Confidence Interval	10.5	8.4	
Upper COD Confidence Interval		33.7	49.7	Upper COD Confidence Interval	15.9	31.3	
Weighted Coefficient of Dispersion		17.6	19.0	Weighted Coefficient of Dispersion	12.7	21.1	
Coefficient of Concentration @ 10%		18.6	41.7	Coefficient of Concentration @ 10%	45.9	38.5	
Coefficient of Concentration @ 15%		34.9	50.0	Coefficient of Concentration @ 15%	62.2	53.8	
Coefficient of Concentration @ 20%		41.9	58.3	Coefficient of Concentration @ 20%	70.3	61.5	
Coefficient of Concentration @ 50%		81.4	83.3	Coefficient of Concentration @ 50%	90.5	84.6	
Coefficient of Concentration @ 100%		88.4	100.0	Coefficient of Concentration @ 100%	94.6	92.3	
Coefficient of Interquartile Deviation		22.6	20.4	Coefficient of Interquartile Deviation	10.8	18.2	
Median Percent Deviation		21.9	15.3	Median Percent Deviation	11.1	14.4	
Lower Quartile (25th Percentile)		72.9	68.6	Lower Quartile (25th Percentile)	85.8	81.0	
Upper Quartile (75th Percentile)		114.6	105.8	Upper Quartile (75th Percentile)	106.9	117.6	
PARAMETRIC STATISTICS				PARAMETRIC STATISTICS			
Normality Test		RejectK	AcceptK	Normality Test	RejectK	RejectK	
Relative Skewness		1.98	0.34	Relative Skewness	3.68	1.17	
Relative Kurtosis		6.66	3.73	Relative Kurtosis	18.75	3.54	
Arithmetic Mean Ratio		88.7	85.0	Arithmetic Mean Ratio	93.0	94.6	
Weighted Mean Ratio		88.9	81.1	Weighted Mean Ratio	92.7	79.7	
Geometric Mean Ratio		82.9	77.9	Geometric Mean Ratio	91.6	92.2	
Harmonic Mean Ratio		74.6	66.6	Harmonic Mean Ratio	90.1	89.6	
Standard Deviation		28.8	29.2	Standard Deviation	15.5	21.0	
Coefficient of Variation		32.5	34.3	Coefficient of Variation	16.6	22.2	
Price Related Differential (PRD)		1.00	1.05	Price Related Differential (PRD)	1.00	1.19	
Bootstrap Price Related Differential		1.00	1.04	Bootstrap Price Related Differential	1.00	1.16	
Lower PRD Confidence Interval		0.94	0.95	Lower PRD Confidence Interval	0.98	1.03	
Upper PRD Confidence Interval		1.06	1.32	Upper PRD Confidence Interval	1.03	1.41	
Average Sale Price		28,626	23,545	Average Sale Price	77,396	51,209	
Average Market Value		25,439	19,096	Average Market Value	71,748	40,797	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

073 - PAWNEE			074 - PHILLPS		
S-9					
GENERAL STATISTICS			GENERAL STATISTICS		
	RES	CI		RES	CI
Original Number of Sales	85	10	Original Number of Sales	63	16
Number of Sales Trimmed	7	0	Number of Sales Trimmed	2	1
Number of Ratios: Outliers Removed	78	10	Number of Ratios: Outliers Removed	61	15
Minimum Ratio	56.7	27.3	Minimum Ratio	33.5	16.4
Maximum Ratio	429.6	125.9	Maximum Ratio	210.5	172.6
Minimum Sale Price	3,000	7,500	Minimum Sale Price	2,500	3,000
Maximum Sale Price	210,000	260,000	Maximum Sale Price	129,750	362,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	101.1	72.7	Median Ratio	94.8	99.1
Bootstrap Median Ratio	101.1	72.7	Bootstrap Median Ratio	94.8	99.1
Lower Median Confidence Interval	97.8	49.2	Lower Median Confidence Interval	90.4	85.0
Upper Median Confidence Interval	104.6	99.3	Upper Median Confidence Interval	100.0	113.5
Broadened Median Ratio (BMED)	100.8	72.3	Broadened Median Ratio (BMED)	94.8	98.1
Coefficient of Dispersion (COD)	15.3	34.4	Coefficient of Dispersion (COD)	20.6	19.1
Bootstrap Coefficient of Dispersion	15.3	30.9	Bootstrap Coefficient of Dispersion	20.3	18.4
Lower COD Confidence Interval	12.5	21.6	Lower COD Confidence Interval	16.6	11.8
Upper COD Confidence Interval	18.7	61.7	Upper COD Confidence Interval	26.2	32.0
Weighted Coefficient of Dispersion	14.6	40.2	Weighted Coefficient of Dispersion	17.5	19.0
Coefficient of Concentration @ 10%	42.4	20.0	Coefficient of Concentration @ 10%	34.9	37.5
Coefficient of Concentration @ 15%	52.9	20.0	Coefficient of Concentration @ 15%	52.4	50.0
Coefficient of Concentration @ 20%	63.5	30.0	Coefficient of Concentration @ 20%	55.6	56.3
Coefficient of Concentration @ 50%	90.6	80.0	Coefficient of Concentration @ 50%	87.3	87.5
Coefficient of Concentration @ 100%	94.1	100.0	Coefficient of Concentration @ 100%	98.4	100.0
Coefficient of Interquartile Deviation	14.7	36.3	Coefficient of Interquartile Deviation	16.9	20.1
Median Percent Deviation	14.3	34.5	Median Percent Deviation	14.6	16.8
Lower Quartile (25th Percentile)	86.8	47.8	Lower Quartile (25th Percentile)	80.9	77.1
Upper Quartile (75th Percentile)	116.4	100.6	Upper Quartile (75th Percentile)	112.9	116.9
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	AcceptK
Relative Skewness	3.56	0.17	Relative Skewness	0.86	-0.15
Relative Kurtosis	18.04	2.04	Relative Kurtosis	4.94	4.06
Arithmetic Mean Ratio	99.5	73.8	Arithmetic Mean Ratio	95.0	103.2
Weighted Mean Ratio	94.4	53.5	Weighted Mean Ratio	93.0	86.9
Geometric Mean Ratio	97.4	67.5	Geometric Mean Ratio	91.1	100.0
Harmonic Mean Ratio	95.2	60.9	Harmonic Mean Ratio	86.7	97.0
Standard Deviation	20.5	30.7	Standard Deviation	26.0	27.8
Coefficient of Variation	20.7	41.5	Coefficient of Variation	27.4	26.9
Price Related Differential (PRD)	1.05	1.38	Price Related Differential (PRD)	1.02	1.19
Bootstrap Price Related Differential	1.05	1.33	Bootstrap Price Related Differential	1.02	1.17
Lower PRD Confidence Interval	1.02	1.11	Lower PRD Confidence Interval	0.99	1.06
Upper PRD Confidence Interval	1.09	1.93	Upper PRD Confidence Interval	1.06	1.43
Average Sale Price	49,823	83,050	Average Sale Price	43,964	81,520
Average Market Value	47,015	44,459	Average Market Value	40,875	70,829

Detailed Statistics for the Commercial/Industrial & Residential Subclass

075 - POTTAWATOMIE		
GENERAL STATISTICS	RES	CI
Original Number of Sales	222	8
Number of Sales Trimmed	19	0
Number of Ratios: Outliers Removed	203	8
Minimum Ratio	31.6	60.2
Maximum Ratio	308.1	167.8
Minimum Sale Price	2,500	1,350
Maximum Sale Price	279,500	263,500
DISTRIBUTION-FREE STATISTICS		
Median Ratio	94.3	90.7
Bootstrap Median Ratio	94.3	90.7
Lower Median Confidence Interval	92.6	67.8
Upper Median Confidence Interval	96.3	111.6
Broadened Median Ratio (BMED)	94.3	90.2
Coefficient of Dispersion (COD)	10.4	26.0
Bootstrap Coefficient of Dispersion	10.4	23.4
Lower COD Confidence Interval	9.3	14.4
Upper COD Confidence Interval	11.7	52.5
Weighted Coefficient of Dispersion	9.4	29.5
Coefficient of Concentration @ 10%	55.4	25.0
Coefficient of Concentration @ 15%	69.4	25.0
Coefficient of Concentration @ 20%	76.1	50.0
Coefficient of Concentration @ 50%	94.6	87.5
Coefficient of Concentration @ 100%	97.3	100.0
Coefficient of Interquartile Deviation	8.9	22.7
Median Percent Deviation	8.5	21.4
Lower Quartile (25th Percentile)	86.6	69.0
Upper Quartile (75th Percentile)	103.5	110.2
PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK
Relative Skewness	3.54	1.13
Relative Kurtosis	20.44	3.50
Arithmetic Mean Ratio	94.7	95.9
Weighted Mean Ratio	92.7	76.0
Geometric Mean Ratio	93.9	91.3
Harmonic Mean Ratio	93.0	87.4
Standard Deviation	12.6	34.2
Coefficient of Variation	13.4	35.6
Price Related Differential (PRD)	1.02	1.26
Bootstrap Price Related Differential	1.02	1.23
Lower PRD Confidence Interval	1.01	1.12
Upper PRD Confidence Interval	1.03	1.46
Average Sale Price	89,659	77,356
Average Market Value	83,086	58,824

076 - PRATT		
GENERAL STATISTICS	RES	CI
Original Number of Sales	178	8
Number of Sales Trimmed	22	1
Number of Ratios: Outliers Removed	156	7
Minimum Ratio	34.6	64.2
Maximum Ratio	518.2	211.2
Minimum Sale Price	3,000	5,000
Maximum Sale Price	250,000	1,040,000
DISTRIBUTION-FREE STATISTICS		
Median Ratio	97.8	99.4
Bootstrap Median Ratio	97.8	99.4
Lower Median Confidence Interval	95.8	78.0
Upper Median Confidence Interval	100.0	131.9
Broadened Median Ratio (BMED)	97.9	103.7
Coefficient of Dispersion (COD)	11.7	17.0
Bootstrap Coefficient of Dispersion	11.6	15.7
Lower COD Confidence Interval	10.2	8.1
Upper COD Confidence Interval	13.6	30.4
Weighted Coefficient of Dispersion	10.4	21.0
Coefficient of Concentration @ 10%	48.3	37.5
Coefficient of Concentration @ 15%	64.6	37.5
Coefficient of Concentration @ 20%	71.3	37.5
Coefficient of Concentration @ 50%	90.4	87.5
Coefficient of Concentration @ 100%	96.6	87.5
Coefficient of Interquartile Deviation	10.6	24.0
Median Percent Deviation	10.9	24.6
Lower Quartile (25th Percentile)	86.2	82.9
Upper Quartile (75th Percentile)	107.0	130.7
PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK
Relative Skewness	5.00	1.25
Relative Kurtosis	32.58	3.80
Arithmetic Mean Ratio	95.6	99.6
Weighted Mean Ratio	92.7	83.1
Geometric Mean Ratio	94.4	97.0
Harmonic Mean Ratio	93.2	94.3
Standard Deviation	15.1	24.2
Coefficient of Variation	15.8	24.3
Price Related Differential (PRD)	1.03	1.20
Bootstrap Price Related Differential	1.03	1.15
Lower PRD Confidence Interval	1.01	0.96
Upper PRD Confidence Interval	1.05	1.38
Average Sale Price	60,173	178,843
Average Market Value	55,754	148,551

Detailed Statistics for the Commercial/Industrial & Residential Subclass

077 - RAWLINS			078 - RENO		
S-9					
GENERAL STATISTICS			GENERAL STATISTICS		
	RES	C/I	RES	C/I	
Original Number of Sales	30	12	289	32	
Number of Sales Trimmed	0	0	24	1	
Number of Ratios: Outliers Removed	30	12	265	31	
Minimum Ratio	62.6	37.5	45.0	21.9	
Maximum Ratio	154.0	124.7	805.1	267.8	
Minimum Sale Price	6,500	7,500	2,750	500	
Maximum Sale Price	123,000	47,500	374,500	500,000	
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	100.0	99.0	97.6	93.3	
Bootstrap Median Ratio	100.0	99.0	97.6	93.3	
Lower Median Confidence Interval	91.4	76.8	96.6	78.5	
Upper Median Confidence Interval	101.7	100.2	99.5	102.5	
Broadened Median Ratio (BMED)	99.6	99.0	97.7	92.0	
Coefficient of Dispersion (COD)	16.2	15.7	10.9	24.0	
Bootstrap Coefficient of Dispersion	16.2	15.3	10.9	23.7	
Lower COD Confidence Interval	11.1	5.3	9.8	17.1	
Upper COD Confidence Interval	22.1	40.6	12.2	33.9	
Weighted Coefficient of Dispersion	12.6	12.9	9.7	22.1	
Coefficient of Concentration @ 10%	46.7	66.7	50.9	21.9	
Coefficient of Concentration @ 15%	53.3	66.7	70.2	46.9	
Coefficient of Concentration @ 20%	66.7	66.7	77.2	53.1	
Coefficient of Concentration @ 50%	96.7	91.7	94.5	90.6	
Coefficient of Concentration @ 100%	100.0	100.0	99.0	96.9	
Coefficient of Interquartile Deviation	14.5	17.1	9.8	21.2	
Median Percent Deviation	12.7	1.7	9.8	16.4	
Lower Quartile (25th Percentile)	87.5	66.5	88.9	67.1	
Upper Quartile (75th Percentile)	116.4	100.4	108.1	106.6	
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectA	RejectW	RejectK	RejectK	
Relative Skewness	0.63	-0.92	10.71	2.19	
Relative Kurtosis	2.94	2.65	148.72	10.75	
Arithmetic Mean Ratio	101.7	88.8	97.1	87.9	
Weighted Mean Ratio	95.9	90.1	95.3	92.5	
Geometric Mean Ratio	99.3	84.3	96.0	82.9	
Harmonic Mean Ratio	97.1	78.7	94.9	76.3	
Standard Deviation	22.6	25.8	14.2	27.4	
Coefficient of Variation	22.2	29.1	14.7	31.2	
Price Related Differential (PRD)	1.06	0.99	1.02	0.95	
Bootstrap Price Related Differential	1.06	0.98	1.02	0.96	
Lower PRD Confidence Interval	1.01	0.89	1.01	0.83	
Upper PRD Confidence Interval	1.12	1.09	1.03	1.10	
Average Sale Price	50,405	24,033	86,440	77,402	
Average Market Value	48,329	21,646	82,401	71,595	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

079 - REPUBLIC			080 - RICE		
S-5					
GENERAL STATISTICS			GENERAL STATISTICS		
	RES	C/I	RES	C/I	
Original Number of Sales	52	9	136	10	
Number of Sales Trimmed	4	1	14	1	
Number of Ratios: Outliers Removed	48	8	122	9	
Minimum Ratio	58.2	88.0	25.3	40.6	
Maximum Ratio	520.0	343.6	1185.7	188.3	
Minimum Sale Price	1,000	2,500	500	2,501	
Maximum Sale Price	170,000	69,000	183,500	71,153	
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	104.2	102.8	99.3	101.7	
Bootstrap Median Ratio	104.2	102.8	99.3	101.7	
Lower Median Confidence Interval	95.7	94.0	96.7	89.3	
Upper Median Confidence Interval	114.6	189.5	100.9	129.1	
Broadened Median Ratio (BMED)	103.6	104.4	99.3	101.1	
Coefficient of Dispersion (COD)	18.5	18.2	15.4	18.0	
Bootstrap Coefficient of Dispersion	18.2	16.6	15.4	17.1	
Lower COD Confidence Interval	15.1	6.5	13.0	7.1	
Upper COD Confidence Interval	23.6	39.0	18.2	39.1	
Weighted Coefficient of Dispersion	15.4	34.5	11.9	13.9	
Coefficient of Concentration @ 10%	34.6	55.6	41.9	40.0	
Coefficient of Concentration @ 15%	46.2	66.7	53.7	60.0	
Coefficient of Concentration @ 20%	57.7	66.7	61.8	70.0	
Coefficient of Concentration @ 50%	90.4	77.8	89.0	70.0	
Coefficient of Concentration @ 100%	94.2	88.9	96.3	100.0	
Coefficient of Interquartile Deviation	16.8	30.3	13.1	18.0	
Median Percent Deviation	16.5	8.6	12.9	12.4	
Lower Quartile (25th Percentile)	88.8	97.4	86.4	88.2	
Upper Quartile (75th Percentile)	123.8	159.6	112.4	124.7	
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	RejectK	AcceptK	
Relative Skewness	3.65	1.94	9.56	0.58	
Relative Kurtosis	17.62	5.35	103.85	3.29	
Arithmetic Mean Ratio	103.0	114.4	97.3	98.6	
Weighted Mean Ratio	96.8	131.4	96.0	96.2	
Geometric Mean Ratio	100.2	111.2	94.9	93.8	
Harmonic Mean Ratio	97.4	108.6	92.4	87.8	
Standard Deviation	23.9	32.8	20.8	29.9	
Coefficient of Variation	23.2	28.6	21.4	30.3	
Price Related Differential (PRD)	1.06	0.87	1.01	1.02	
Bootstrap Price Related Differential	1.06	0.88	1.01	1.02	
Lower PRD Confidence Interval	1.02	0.78	0.99	0.93	
Upper PRD Confidence Interval	1.12	1.00	1.04	1.23	
Average Sale Price	34,885	28,375	46,693	28,939	
Average Market Value	33,758	37,285	44,823	27,846	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

081 - RILEY			082 - ROOKS		
			S-10		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	291	8	Original Number of Sales	60	13
Number of Sales Trimmed	25	0	Number of Sales Trimmed	5	2
Number of Ratios: Outliers Removed	266	8	Number of Ratios: Outliers Removed	55	11
Minimum Ratio	53.8	54.0	Minimum Ratio	51.2	28.7
Maximum Ratio	567.4	149.5	Maximum Ratio	409.5	271.5
Minimum Sale Price	4,250	10,400	Minimum Sale Price	2,000	1,000
Maximum Sale Price	1,220,000	200,000	Maximum Sale Price	108,000	89,900
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	97.6	73.4	Median Ratio	104.1	81.8
Bootstrap Median Ratio	97.6	73.4	Bootstrap Median Ratio	104.1	81.8
Lower Median Confidence Interval	95.5	61.9	Lower Median Confidence Interval	97.5	68.8
Upper Median Confidence Interval	98.8	129.0	Upper Median Confidence Interval	111.4	117.5
Broadened Median Ratio (BMED)	97.5	72.0	Broadened Median Ratio (BMED)	103.9	86.4
Coefficient of Dispersion (COD)	6.8	29.7	Coefficient of Dispersion (COD)	19.9	27.4
Bootstrap Coefficient of Dispersion	6.8	28.1	Bootstrap Coefficient of Dispersion	19.8	25.8
Lower COD Confidence Interval	6.2	9.2	Lower COD Confidence Interval	16.0	16.6
Upper COD Confidence Interval	7.5	50.5	Upper COD Confidence Interval	25.0	49.8
Weighted Coefficient of Dispersion	7.0	15.4	Weighted Coefficient of Dispersion	16.5	15.8
Coefficient of Concentration @ 10%	72.2	37.5	Coefficient of Concentration @ 10%	33.3	23.1
Coefficient of Concentration @ 15%	82.1	50.0	Coefficient of Concentration @ 15%	45.0	30.8
Coefficient of Concentration @ 20%	88.7	62.5	Coefficient of Concentration @ 20%	53.3	46.2
Coefficient of Concentration @ 50%	98.6	75.0	Coefficient of Concentration @ 50%	86.7	76.9
Coefficient of Concentration @ 100%	99.3	87.5	Coefficient of Concentration @ 100%	93.3	84.6
Coefficient of Interquartile Deviation	5.8	36.1	Coefficient of Interquartile Deviation	20.5	30.3
Median Percent Deviation	6.1	14.4	Median Percent Deviation	19.2	36.6
Lower Quartile (25th Percentile)	91.3	62.4	Lower Quartile (25th Percentile)	87.5	68.2
Upper Quartile (75th Percentile)	102.7	115.4	Upper Quartile (75th Percentile)	130.1	117.8
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectW	Normality Test	RejectK	RejectK
Relative Skewness	11.85	1.10	Relative Skewness	2.79	1.42
Relative Kurtosis	175.97	2.55	Relative Kurtosis	12.57	4.12
Arithmetic Mean Ratio	96.7	84.9	Arithmetic Mean Ratio	103.1	79.4
Weighted Mean Ratio	96.0	66.8	Weighted Mean Ratio	96.9	78.2
Geometric Mean Ratio	96.4	79.8	Geometric Mean Ratio	99.6	73.7
Harmonic Mean Ratio	96.0	75.8	Harmonic Mean Ratio	96.0	66.9
Standard Deviation	8.4	34.7	Standard Deviation	26.8	29.0
Coefficient of Variation	8.6	40.9	Coefficient of Variation	26.0	36.5
Price Related Differential (PRD)	1.01	1.27	Price Related Differential (PRD)	1.06	1.02
Bootstrap Price Related Differential	1.01	1.26	Bootstrap Price Related Differential	1.06	1.02
Lower PRD Confidence Interval	1.00	1.04	Lower PRD Confidence Interval	1.02	0.89
Upper PRD Confidence Interval	1.02	1.57	Upper PRD Confidence Interval	1.11	1.16
Average Sale Price	120,583	98,925	Average Sale Price	33,334	20,809
Average Market Value	115,712	66,071	Average Market Value	32,302	16,279

Detailed Statistics for the Commercial/Industrial & Residential Subclass

083 - RUSH		S-13	
GENERAL STATISTICS		RES	CI
Original Number of Sales		34	13
Number of Sales Trimmed		4	0
Number of Ratios: Outliers Removed		30	13
Minimum Ratio		53.3	71.3
Maximum Ratio		1670.0	143.8
Minimum Sale Price		1,000	3,500
Maximum Sale Price		85,250	32,500
DISTRIBUTION-FREE STATISTICS			
Median Ratio		111.8	111.2
Bootstrap Median Ratio		111.8	111.2
Lower Median Confidence Interval		103.6	105.7
Upper Median Confidence Interval		116.8	124.9
Broadened Median Ratio (BMED)		111.7	112.6
Coefficient of Dispersion (COD)		21.9	13.1
Bootstrap Coefficient of Dispersion		21.6	12.0
Lower COD Confidence Interval		14.2	8.7
Upper COD Confidence Interval		34.1	22.5
Weighted Coefficient of Dispersion		16.1	9.7
Coefficient of Concentration @ 10%		38.2	53.8
Coefficient of Concentration @ 15%		50.0	61.5
Coefficient of Concentration @ 20%		61.8	69.2
Coefficient of Concentration @ 50%		76.5	100.0
Coefficient of Concentration @ 100%		85.3	100.0
Coefficient of Interquartile Deviation		28.3	10.3
Median Percent Deviation		14.4	7.5
Lower Quartile (25th Percentile)		98.8	104.3
Upper Quartile (75th Percentile)		162.0	127.2
PARAMETRIC STATISTICS			
Normality Test		RejectK	AcceptK
Relative Skewness		5.09	-0.44
Relative Kurtosis		28.42	2.88
Arithmetic Mean Ratio		116.7	112.6
Weighted Mean Ratio		105.7	108.2
Geometric Mean Ratio		111.3	110.8
Harmonic Mean Ratio		106.3	108.9
Standard Deviation		38.7	19.8
Coefficient of Variation		33.2	17.6
Price Related Differential (PRD)		1.10	1.04
Bootstrap Price Related Differential		1.10	1.04
Lower PRD Confidence Interval		1.03	1.00
Upper PRD Confidence Interval		1.22	1.09
Average Sale Price		33,978	11,585
Average Market Value		35,922	12,536

084 - RUSSELL		RES	CI
GENERAL STATISTICS		RES	CI
Original Number of Sales		111	8
Number of Sales Trimmed		4	1
Number of Ratios: Outliers Removed		107	7
Minimum Ratio		32.3	75.5
Maximum Ratio		536.8	141.4
Minimum Sale Price		2,500	7,430
Maximum Sale Price		225,000	55,000
DISTRIBUTION-FREE STATISTICS			
Median Ratio		97.8	98.7
Bootstrap Median Ratio		97.8	98.7
Lower Median Confidence Interval		93.5	91.6
Upper Median Confidence Interval		104.4	112.8
Broadened Median Ratio (BMED)		98.0	100.2
Coefficient of Dispersion (COD)		23.0	8.6
Bootstrap Coefficient of Dispersion		22.6	7.6
Lower COD Confidence Interval		19.6	4.3
Upper COD Confidence Interval		27.5	16.5
Weighted Coefficient of Dispersion		17.9	8.3
Coefficient of Concentration @ 10%		34.2	50.0
Coefficient of Concentration @ 15%		48.6	75.0
Coefficient of Concentration @ 20%		55.9	75.0
Coefficient of Concentration @ 50%		84.7	100.0
Coefficient of Concentration @ 100%		96.4	100.0
Coefficient of Interquartile Deviation		20.0	9.7
Median Percent Deviation		15.8	9.1
Lower Quartile (25th Percentile)		86.2	92.9
Upper Quartile (75th Percentile)		125.3	112.0
PARAMETRIC STATISTICS			
Normality Test		RejectK	AcceptK
Relative Skewness		4.88	0.73
Relative Kurtosis		38.48	3.32
Arithmetic Mean Ratio		103.1	97.7
Weighted Mean Ratio		93.8	97.4
Geometric Mean Ratio		98.8	97.0
Harmonic Mean Ratio		94.4	96.3
Standard Deviation		29.9	12.3
Coefficient of Variation		29.0	12.6
Price Related Differential (PRD)		1.10	1.00
Bootstrap Price Related Differential		1.10	1.00
Lower PRD Confidence Interval		1.06	0.98
Upper PRD Confidence Interval		1.15	1.03
Average Sale Price		48,767	27,196
Average Market Value		45,721	26,496

Detailed Statistics for the Commercial/Industrial & Residential Subclass

085 - SALINE			086 - SCOTT		
<i>GENERAL STATISTICS</i>			<i>GENERAL STATISTICS</i>		
	RES	C/I		RES	C/I
Original Number of Sales	342	26	Original Number of Sales	71	12
Number of Sales Trimmed	29	3	Number of Sales Trimmed	10	0
Number of Ratios: Outliers Removed	313	23	Number of Ratios: Outliers Removed	61	12
Minimum Ratio	65.8	37.8	Minimum Ratio	54.4	55.3
Maximum Ratio	431.3	332.7	Maximum Ratio	1062.0	161.4
Minimum Sale Price	16,000	18,000	Minimum Sale Price	1,000	10,000
Maximum Sale Price	405,000	2,300,000	Maximum Sale Price	185,000	360,000
<i>DISTRIBUTION-FREE STATISTICS</i>			<i>DISTRIBUTION-FREE STATISTICS</i>		
Median Ratio	101.3	94.6	Median Ratio	99.7	86.4
Bootstrap Median Ratio	101.3	94.6	Bootstrap Median Ratio	99.7	86.4
Lower Median Confidence Interval	100.0	86.4	Lower Median Confidence Interval	97.7	68.3
Upper Median Confidence Interval	102.3	105.4	Upper Median Confidence Interval	102.9	119.8
Broadened Median Ratio (BMED)	101.3	93.9	Broadened Median Ratio (BMED)	99.7	86.3
Coefficient of Dispersion (COD)	8.7	16.7	Coefficient of Dispersion (COD)	8.2	30.7
Bootstrap Coefficient of Dispersion	8.6	16.3	Bootstrap Coefficient of Dispersion	8.1	29.1
Lower COD Confidence Interval	7.9	11.9	Lower COD Confidence Interval	6.4	18.6
Upper COD Confidence Interval	9.5	24.3	Upper COD Confidence Interval	10.9	48.3
Weighted Coefficient of Dispersion	8.2	22.8	Weighted Coefficient of Dispersion	7.5	20.2
Coefficient of Concentration @ 10%	62.3	38.5	Coefficient of Concentration @ 10%	60.6	33.3
Coefficient of Concentration @ 15%	76.0	53.8	Coefficient of Concentration @ 15%	67.6	41.7
Coefficient of Concentration @ 20%	83.6	57.7	Coefficient of Concentration @ 20%	77.5	50.0
Coefficient of Concentration @ 50%	96.5	84.6	Coefficient of Concentration @ 50%	88.7	75.0
Coefficient of Concentration @ 100%	99.4	96.2	Coefficient of Concentration @ 100%	94.4	100.0
Coefficient of Interquartile Deviation	7.6	14.7	Coefficient of Interquartile Deviation	9.8	37.0
Median Percent Deviation	7.3	13.3	Median Percent Deviation	6.7	24.7
Lower Quartile (25th Percentile)	94.3	81.2	Lower Quartile (25th Percentile)	95.5	64.3
Upper Quartile (75th Percentile)	109.8	109.0	Upper Quartile (75th Percentile)	115.0	128.2
<i>PARAMETRIC STATISTICS</i>			<i>PARAMETRIC STATISTICS</i>		
Normality Test	RejectK	RejectK	Normality Test	RejectK	AcceptK
Relative Skewness	6.48	3.11	Relative Skewness	6.79	0.74
Relative Kurtosis	73.76	14.21	Relative Kurtosis	52.18	2.24
Arithmetic Mean Ratio	100.6	94.7	Arithmetic Mean Ratio	100.6	96.0
Weighted Mean Ratio	99.5	103.1	Weighted Mean Ratio	99.1	94.8
Geometric Mean Ratio	100.0	92.4	Geometric Mean Ratio	99.9	90.2
Harmonic Mean Ratio	99.4	90.2	Harmonic Mean Ratio	99.3	85.2
Standard Deviation	11.3	21.2	Standard Deviation	11.9	36.5
Coefficient of Variation	11.2	22.4	Coefficient of Variation	11.8	38.0
Price Related Differential (PRD)	1.01	0.92	Price Related Differential (PRD)	1.02	1.01
Bootstrap Price Related Differential	1.01	0.93	Bootstrap Price Related Differential	1.01	1.01
Lower PRD Confidence Interval	1.00	0.83	Lower PRD Confidence Interval	1.00	0.85
Upper PRD Confidence Interval	1.02	1.07	Upper PRD Confidence Interval	1.04	1.24
Average Sale Price	94,283	270,609	Average Sale Price	66,717	71,433
Average Market Value	93,767	279,076	Average Market Value	66,088	67,689

Detailed Statistics for the Commercial/Industrial & Residential Subclass

087 - SEDGWICK		<i>T</i>		088 - SEWARD		
GENERAL STATISTICS		RES	CI	GENERAL STATISTICS		RES CI
Original Number of Sales		388	179	Original Number of Sales	281	15
Number of Sales Trimmed		29	6	Number of Sales Trimmed	19	0
Number of Ratios: Outliers Removed		359	173	Number of Ratios: Outliers Removed	262	15
Minimum Ratio		48.8	24.3	Minimum Ratio	52.4	54.0
Maximum Ratio		323.9	220.9	Maximum Ratio	235.5	120.0
Minimum Sale Price		10,000	9,480	Minimum Sale Price	6,500	25,000
Maximum Sale Price		679,000	15,227,330	Maximum Sale Price	357,000	590,000
DISTRIBUTION-FREE STATISTICS				DISTRIBUTION-FREE STATISTICS		
Median Ratio		91.5	84.8	Median Ratio	98.0	73.6
Bootstrap Median Ratio		91.5	84.8	Bootstrap Median Ratio	98.0	73.6
Lower Median Confidence Interval		89.9	82.1	Lower Median Confidence Interval	96.0	70.6
Upper Median Confidence Interval		92.9	89.8	Upper Median Confidence Interval	99.4	95.1
Broadened Median Ratio (BMED)		91.5	85.2	Broadened Median Ratio (BMED)	98.0	74.5
Coefficient of Dispersion (COD)		10.5	23.9	Coefficient of Dispersion (COD)	10.8	21.9
Bootstrap Coefficient of Dispersion		10.5	23.8	Bootstrap Coefficient of Dispersion	10.8	20.4
Lower COD Confidence Interval		9.7	21.1	Lower COD Confidence Interval	9.8	15.5
Upper COD Confidence Interval		11.5	27.3	Upper COD Confidence Interval	12.0	31.7
Weighted Coefficient of Dispersion		10.5	28.3	Weighted Coefficient of Dispersion	10.1	17.2
Coefficient of Concentration @ 10%		54.4	26.3	Coefficient of Concentration @ 10%	54.1	33.3
Coefficient of Concentration @ 15%		70.1	39.7	Coefficient of Concentration @ 15%	67.6	46.7
Coefficient of Concentration @ 20%		78.6	46.9	Coefficient of Concentration @ 20%	77.9	60.0
Coefficient of Concentration @ 50%		96.4	86.0	Coefficient of Concentration @ 50%	96.8	86.7
Coefficient of Concentration @ 100%		98.7	97.8	Coefficient of Concentration @ 100%	99.3	100.0
Coefficient of Interquartile Deviation		8.9	21.3	Coefficient of Interquartile Deviation	9.0	27.3
Median Percent Deviation		8.8	21.7	Median Percent Deviation	9.2	16.8
Lower Quartile (25th Percentile)		83.5	67.5	Lower Quartile (25th Percentile)	90.0	65.2
Upper Quartile (75th Percentile)		99.8	103.7	Upper Quartile (75th Percentile)	107.8	105.5
PARAMETRIC STATISTICS				PARAMETRIC STATISTICS		
Normality Test		RejectK	RejectK	Normality Test	RejectK	AcceptK
Relative Skewness		3.98	0.98	Relative Skewness	2.25	0.56
Relative Kurtosis		30.94	5.24	Relative Kurtosis	13.68	1.96
Arithmetic Mean Ratio		90.5	84.6	Arithmetic Mean Ratio	98.1	81.4
Weighted Mean Ratio		89.0	94.5	Weighted Mean Ratio	96.9	78.9
Geometric Mean Ratio		89.6	80.2	Geometric Mean Ratio	97.2	79.0
Harmonic Mean Ratio		88.8	75.3	Harmonic Mean Ratio	96.2	76.8
Standard Deviation		12.2	25.8	Standard Deviation	13.8	20.8
Coefficient of Variation		13.4	30.5	Coefficient of Variation	14.0	25.6
Price Related Differential (PRD)		1.02	0.89	Price Related Differential (PRD)	1.01	1.03
Bootstrap Price Related Differential		1.02	0.90	Bootstrap Price Related Differential	1.01	1.03
Lower PRD Confidence Interval		1.00	0.81	Lower PRD Confidence Interval	1.00	0.97
Upper PRD Confidence Interval		1.03	1.02	Upper PRD Confidence Interval	1.03	1.11
Average Sale Price		99,251	473,517	Average Sale Price	82,654	157,853
Average Market Value		88,366	447,460	Average Market Value	80,098	124,579

Detailed Statistics for the Commercial/Industrial & Residential Subclass

089 - SHAWNEE			090 - SHERIDAN		
			S-2 A-6		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	381	57	Original Number of Sales	16	10
Number of Sales Trimmed	34	3	Number of Sales Trimmed	0	0
Number of Ratios: Outliers Removed	347	54	Number of Ratios: Outliers Removed	16	10
Minimum Ratio	19.2	16.5	Minimum Ratio	66.5	73.7
Maximum Ratio	450.0	392.0	Maximum Ratio	158.7	104.5
Minimum Sale Price	4,500	17,000	Minimum Sale Price	7,500	6,150
Maximum Sale Price	412,000	4,275,000	Maximum Sale Price	130,000	50,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	97.6	90.6	Median Ratio	105.2	94.6
Bootstrap Median Ratio	97.6	90.6	Bootstrap Median Ratio	105.2	94.6
Lower Median Confidence Interval	96.0	80.2	Lower Median Confidence Interval	88.7	80.4
Upper Median Confidence Interval	98.8	99.6	Upper Median Confidence Interval	120.0	101.6
Broadened Median Ratio (BMED)	97.6	90.2	Broadened Median Ratio (BMED)	105.5	95.2
Coefficient of Dispersion (COD)	8.7	24.6	Coefficient of Dispersion (COD)	18.9	9.0
Bootstrap Coefficient of Dispersion	8.7	24.5	Bootstrap Coefficient of Dispersion	18.3	8.5
Lower COD Confidence Interval	8.0	19.3	Lower COD Confidence Interval	12.6	5.0
Upper COD Confidence Interval	9.5	31.6	Upper COD Confidence Interval	28.5	14.7
Weighted Coefficient of Dispersion	7.8	27.9	Weighted Coefficient of Dispersion	13.8	11.9
Coefficient of Concentration @ 10%	59.8	24.6	Coefficient of Concentration @ 10%	37.5	60.0
Coefficient of Concentration @ 15%	74.5	42.1	Coefficient of Concentration @ 15%	43.8	80.0
Coefficient of Concentration @ 20%	83.2	52.6	Coefficient of Concentration @ 20%	56.3	90.0
Coefficient of Concentration @ 50%	95.8	86.0	Coefficient of Concentration @ 50%	87.5	100.0
Coefficient of Concentration @ 100%	97.9	96.5	Coefficient of Concentration @ 100%	100.0	100.0
Coefficient of Interquartile Deviation	7.9	20.6	Coefficient of Interquartile Deviation	19.2	12.0
Median Percent Deviation	8.2	18.8	Median Percent Deviation	17.2	8.5
Lower Quartile (25th Percentile)	89.3	69.4	Lower Quartile (25th Percentile)	86.3	79.4
Upper Quartile (75th Percentile)	104.8	106.8	Upper Quartile (75th Percentile)	126.8	102.1
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK	Normality Test	AcceptK	AcceptK
Relative Skewness	5.49	3.22	Relative Skewness	0.46	-0.60
Relative Kurtosis	48.15	17.72	Relative Kurtosis	2.55	1.85
Arithmetic Mean Ratio	96.7	87.6	Arithmetic Mean Ratio	108.0	92.2
Weighted Mean Ratio	96.3	85.7	Weighted Mean Ratio	98.3	87.9
Geometric Mean Ratio	96.1	82.1	Geometric Mean Ratio	104.9	91.5
Harmonic Mean Ratio	95.5	74.6	Harmonic Mean Ratio	101.9	90.8
Standard Deviation	10.8	28.7	Standard Deviation	26.9	11.4
Coefficient of Variation	11.2	32.8	Coefficient of Variation	24.9	12.4
Price Related Differential (PRD)	1.00	1.02	Price Related Differential (PRD)	1.10	1.05
Bootstrap Price Related Differential	1.00	1.02	Bootstrap Price Related Differential	1.09	1.04
Lower PRD Confidence Interval	1.00	0.90	Lower PRD Confidence Interval	1.03	1.00
Upper PRD Confidence Interval	1.01	1.23	Upper PRD Confidence Interval	1.21	1.10
Average Sale Price	99,466	614,788	Average Sale Price	48,000	21,655
Average Market Value	95,786	527,029	Average Market Value	47,169	19,032

Detailed Statistics for the Commercial/Industrial & Residential Subclass

091 - SHERMAN			092 - SMITH		
S-6			S-10		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	74	10	Original Number of Sales	44	13
Number of Sales Trimmed	5	0	Number of Sales Trimmed	3	1
Number of Ratios: Outliers Removed	69	10	Number of Ratios: Outliers Removed	41	12
Minimum Ratio	38.3	59.3	Minimum Ratio	32.7	70.3
Maximum Ratio	157.8	133.6	Maximum Ratio	346.7	164.0
Minimum Sale Price	3,995	6,000	Minimum Sale Price	1,200	1,500
Maximum Sale Price	172,000	850,000	Maximum Sale Price	78,000	80,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	100.0	97.7	Median Ratio	101.4	96.0
Bootstrap Median Ratio	100.0	97.7	Bootstrap Median Ratio	101.4	96.0
Lower Median Confidence Interval	97.4	81.9	Lower Median Confidence Interval	91.7	81.7
Upper Median Confidence Interval	101.1	117.9	Upper Median Confidence Interval	114.0	111.3
Broadened Median Ratio (BMED)	99.9	97.6	Broadened Median Ratio (BMED)	101.2	94.5
Coefficient of Dispersion (COD)	12.0	17.1	Coefficient of Dispersion (COD)	23.3	13.2
Bootstrap Coefficient of Dispersion	11.9	16.1	Bootstrap Coefficient of Dispersion	22.1	12.5
Lower COD Confidence Interval	9.5	9.6	Lower COD Confidence Interval	18.9	9.0
Upper COD Confidence Interval	14.8	30.3	Upper COD Confidence Interval	31.8	18.9
Weighted Coefficient of Dispersion	12.2	6.8	Weighted Coefficient of Dispersion	17.4	13.7
Coefficient of Concentration @ 10%	45.9	50.0	Coefficient of Concentration @ 10%	27.3	30.8
Coefficient of Concentration @ 15%	63.5	50.0	Coefficient of Concentration @ 15%	38.6	46.2
Coefficient of Concentration @ 20%	73.0	50.0	Coefficient of Concentration @ 20%	52.3	76.9
Coefficient of Concentration @ 50%	95.9	100.0	Coefficient of Concentration @ 50%	84.1	92.3
Coefficient of Concentration @ 100%	100.0	100.0	Coefficient of Concentration @ 100%	95.5	100.0
Coefficient of Interquartile Deviation	9.8	17.5	Coefficient of Interquartile Deviation	20.9	16.1
Median Percent Deviation	11.3	13.3	Median Percent Deviation	16.6	15.9
Lower Quartile (25th Percentile)	88.5	86.2	Lower Quartile (25th Percentile)	85.3	80.6
Upper Quartile (75th Percentile)	108.1	120.5	Upper Quartile (75th Percentile)	127.7	111.5
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	AcceptK	AcceptK	Normality Test	RejectK	RejectK
Relative Skewness	-0.13	-0.16	Relative Skewness	2.35	1.39
Relative Kurtosis	3.99	2.27	Relative Kurtosis	10.29	4.85
Arithmetic Mean Ratio	99.5	99.1	Arithmetic Mean Ratio	103.2	93.7
Weighted Mean Ratio	97.1	96.8	Weighted Mean Ratio	94.7	103.3
Geometric Mean Ratio	98.2	96.4	Geometric Mean Ratio	98.7	92.5
Harmonic Mean Ratio	96.8	93.5	Harmonic Mean Ratio	93.4	91.4
Standard Deviation	16.4	23.5	Standard Deviation	29.7	15.4
Coefficient of Variation	16.4	23.7	Coefficient of Variation	28.7	16.4
Price Related Differential (PRD)	1.03	1.02	Price Related Differential (PRD)	1.09	0.91
Bootstrap Price Related Differential	1.02	1.04	Bootstrap Price Related Differential	1.09	0.92
Lower PRD Confidence Interval	1.00	0.89	Lower PRD Confidence Interval	1.04	0.84
Upper PRD Confidence Interval	1.05	1.14	Upper PRD Confidence Interval	1.16	0.97
Average Sale Price	66,206	125,185	Average Sale Price	33,032	20,558
Average Market Value	64,253	121,180	Average Market Value	31,272	21,235

Detailed Statistics for the Commercial/Industrial & Residential Subclass

093 - STAFFORD			094 - STANTON		
S-7			S-2 A-6		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	56	10	Original Number of Sales	24	10
Number of Sales Trimmed	3	0	Number of Sales Trimmed	2	2
Number of Ratios: Outliers Removed	53	10	Number of Ratios: Outliers Removed	22	8
Minimum Ratio	34.9	50.8	Minimum Ratio	70.0	36.5
Maximum Ratio	557.0	150.0	Maximum Ratio	305.3	197.4
Minimum Sale Price	2,000	3,000	Minimum Sale Price	3,000	12,000
Maximum Sale Price	85,000	128,000	Maximum Sale Price	155,000	150,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	85.6	110.9	Median Ratio	107.5	98.2
Bootstrap Median Ratio	85.6	110.9	Bootstrap Median Ratio	107.5	98.2
Lower Median Confidence Interval	81.4	83.0	Lower Median Confidence Interval	96.0	94.8
Upper Median Confidence Interval	100.0	130.3	Upper Median Confidence Interval	114.6	101.1
Broadened Median Ratio (BMED)	85.9	108.2	Broadened Median Ratio (BMED)	106.5	98.3
Coefficient of Dispersion (COD)	25.6	21.2	Coefficient of Dispersion (COD)	18.3	2.0
Bootstrap Coefficient of Dispersion	25.0	20.3	Bootstrap Coefficient of Dispersion	17.1	1.8
Lower COD Confidence Interval	21.0	12.2	Lower COD Confidence Interval	13.7	1.0
Upper COD Confidence Interval	32.6	37.1	Upper COD Confidence Interval	27.4	4.2
Weighted Coefficient of Dispersion	19.2	38.4	Weighted Coefficient of Dispersion	16.5	2.0
Coefficient of Concentration @ 10%	23.2	30.0	Coefficient of Concentration @ 10%	41.7	80.0
Coefficient of Concentration @ 15%	30.4	30.0	Coefficient of Concentration @ 15%	45.8	80.0
Coefficient of Concentration @ 20%	41.1	50.0	Coefficient of Concentration @ 20%	54.2	80.0
Coefficient of Concentration @ 50%	83.9	90.0	Coefficient of Concentration @ 50%	87.5	80.0
Coefficient of Concentration @ 100%	94.6	100.0	Coefficient of Concentration @ 100%	91.7	90.0
Coefficient of Interquartile Deviation	26.3	22.6	Coefficient of Interquartile Deviation	18.1	2.4
Median Percent Deviation	26.2	19.8	Median Percent Deviation	16.6	1.6
Lower Quartile (25th Percentile)	67.2	83.4	Lower Quartile (25th Percentile)	84.9	95.7
Upper Quartile (75th Percentile)	112.1	133.5	Upper Quartile (75th Percentile)	123.9	100.5
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	RejectK	RejectK
Relative Skewness	4.20	-0.26	Relative Skewness	2.26	1.18
Relative Kurtosis	23.17	2.21	Relative Kurtosis	7.85	5.51
Arithmetic Mean Ratio	87.2	106.2	Arithmetic Mean Ratio	104.9	98.1
Weighted Mean Ratio	88.2	75.1	Weighted Mean Ratio	101.3	98.0
Geometric Mean Ratio	82.6	101.6	Geometric Mean Ratio	102.4	98.1
Harmonic Mean Ratio	77.6	96.3	Harmonic Mean Ratio	100.0	98.0
Standard Deviation	27.5	31.0	Standard Deviation	24.3	3.0
Coefficient of Variation	31.5	29.2	Coefficient of Variation	23.1	3.1
Price Related Differential (PRD)	0.99	1.41	Price Related Differential (PRD)	1.04	1.00
Bootstrap Price Related Differential	0.99	1.39	Bootstrap Price Related Differential	1.03	1.00
Lower PRD Confidence Interval	0.94	0.98	Lower PRD Confidence Interval	0.99	1.00
Upper PRD Confidence Interval	1.05	1.72	Upper PRD Confidence Interval	1.10	1.01
Average Sale Price	29,527	21,650	Average Sale Price	54,861	31,938
Average Market Value	26,049	16,268	Average Market Value	55,566	31,311

Detailed Statistics for the Commercial/Industrial & Residential Subclass

095 - STEVENS			S-6			096 - SUMNER			
GENERAL STATISTICS			RES	C/I	GENERAL STATISTICS			RES	C/I
Original Number of Sales	58	9	238	11	Original Number of Sales	238	11	238	11
Number of Sales Trimmed	2	0	20	0	Number of Sales Trimmed	20	0	20	0
Number of Ratios: Outliers Removed	56	9	218	11	Number of Ratios: Outliers Removed	218	11	218	11
Minimum Ratio	53.6	39.0	18.6	32.4	Minimum Ratio	18.6	32.4	18.6	32.4
Maximum Ratio	285.3	138.5	670.0	210.4	Maximum Ratio	670.0	210.4	670.0	210.4
Minimum Sale Price	8,000	11,500	1,000	15,000	Minimum Sale Price	1,000	15,000	1,000	15,000
Maximum Sale Price	250,000	162,000	227,000	450,000	Maximum Sale Price	227,000	450,000	227,000	450,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS						
Median Ratio	92.5	103.8	98.0	95.0	Median Ratio	98.0	95.0	98.0	95.0
Bootstrap Median Ratio	92.5	103.8	98.0	95.0	Bootstrap Median Ratio	98.0	95.0	98.0	95.0
Lower Median Confidence Interval	88.7	64.6	94.3	44.3	Lower Median Confidence Interval	94.3	44.3	94.3	44.3
Upper Median Confidence Interval	99.8	124.6	100.8	113.9	Upper Median Confidence Interval	100.8	113.9	100.8	113.9
Broadened Median Ratio (BMED)	93.1	107.0	97.9	94.6	Broadened Median Ratio (BMED)	97.9	94.6	97.9	94.6
Coefficient of Dispersion (COD)	18.2	24.0	16.2	38.2	Coefficient of Dispersion (COD)	16.2	38.2	16.2	38.2
Bootstrap Coefficient of Dispersion	17.9	21.4	16.1	36.6	Bootstrap Coefficient of Dispersion	16.1	36.6	16.1	36.6
Lower COD Confidence Interval	14.7	13.6	14.6	20.4	Lower COD Confidence Interval	14.6	20.4	14.6	20.4
Upper COD Confidence Interval	23.4	60.6	18.2	105.1	Upper COD Confidence Interval	18.2	105.1	18.2	105.1
Weighted Coefficient of Dispersion	16.5	28.4	13.6	22.4	Weighted Coefficient of Dispersion	13.6	22.4	13.6	22.4
Coefficient of Concentration @ 10%	43.1	22.2	37.8	27.3	Coefficient of Concentration @ 10%	37.8	27.3	37.8	27.3
Coefficient of Concentration @ 15%	55.2	33.3	50.8	27.3	Coefficient of Concentration @ 15%	50.8	27.3	50.8	27.3
Coefficient of Concentration @ 20%	62.1	55.6	62.2	45.5	Coefficient of Concentration @ 20%	62.2	45.5	62.2	45.5
Coefficient of Concentration @ 50%	91.4	88.9	90.3	54.5	Coefficient of Concentration @ 50%	90.3	54.5	90.3	54.5
Coefficient of Concentration @ 100%	96.6	100.0	94.5	90.9	Coefficient of Concentration @ 100%	94.5	90.9	94.5	90.9
Coefficient of Interquartile Deviation	17.3	25.5	14.4	36.6	Coefficient of Interquartile Deviation	14.4	36.6	14.4	36.6
Median Percent Deviation	13.5	20.0	13.4	29.7	Median Percent Deviation	13.4	29.7	13.4	29.7
Lower Quartile (25th Percentile)	84.3	70.6	85.3	44.3	Lower Quartile (25th Percentile)	85.3	44.3	85.3	44.3
Upper Quartile (75th Percentile)	116.3	123.7	113.6	113.9	Upper Quartile (75th Percentile)	113.6	113.9	113.6	113.9
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS						
Normality Test	RejectK	AcceptK	RejectK	AcceptK	Normality Test	RejectK	AcceptK	RejectK	AcceptK
Relative Skewness	2.90	-0.61	5.19	0.93	Relative Skewness	5.19	0.93	5.19	0.93
Relative Kurtosis	13.21	2.23	37.22	3.62	Relative Kurtosis	37.22	3.62	37.22	3.62
Arithmetic Mean Ratio	97.8	98.6	97.0	92.0	Arithmetic Mean Ratio	97.0	92.0	97.0	92.0
Weighted Mean Ratio	94.9	81.3	93.9	93.1	Weighted Mean Ratio	93.9	93.1	93.9	93.1
Geometric Mean Ratio	95.4	92.5	94.9	79.7	Geometric Mean Ratio	94.9	79.7	94.9	79.7
Harmonic Mean Ratio	93.0	85.1	92.7	68.7	Harmonic Mean Ratio	92.7	68.7	92.7	68.7
Standard Deviation	22.6	32.5	19.9	51.2	Standard Deviation	19.9	51.2	19.9	51.2
Coefficient of Variation	23.1	33.0	20.6	55.7	Coefficient of Variation	20.6	55.7	20.6	55.7
Price Related Differential (PRD)	1.03	1.21	1.03	0.99	Price Related Differential (PRD)	1.03	0.99	1.03	0.99
Bootstrap Price Related Differential	1.03	1.19	1.03	0.99	Bootstrap Price Related Differential	1.03	0.99	1.03	0.99
Lower PRD Confidence Interval	0.99	1.12	1.02	0.80	Lower PRD Confidence Interval	1.02	0.80	1.02	0.80
Upper PRD Confidence Interval	1.08	1.44	1.05	1.34	Upper PRD Confidence Interval	1.05	1.34	1.05	1.34
Average Sale Price	76,262	54,833	65,008	108,364	Average Sale Price	65,008	108,364	65,008	108,364
Average Market Value	72,381	44,561	61,022	100,889	Average Market Value	61,022	100,889	61,022	100,889

Detailed Statistics for the Commercial/Industrial & Residential Subclass

097 - THOMAS		
GENERAL STATISTICS	RES	C/I
Original Number of Sales	119	11
Number of Sales Trimmed	9	2
Number of Ratios: Outliers Removed	110	9
Minimum Ratio	53.7	34.8
Maximum Ratio	179.1	148.4
Minimum Sale Price	6,500	10,000
Maximum Sale Price	336,533	1,800,000
DISTRIBUTION-FREE STATISTICS		
Median Ratio	99.3	100.0
Bootstrap Median Ratio	99.3	100.0
Lower Median Confidence Interval	98.1	84.6
Upper Median Confidence Interval	100.3	110.0
Broadened Median Ratio (BMED)	99.3	99.6
Coefficient of Dispersion (COD)	8.0	10.7
Bootstrap Coefficient of Dispersion	7.9	10.2
Lower COD Confidence Interval	6.7	4.9
Upper COD Confidence Interval	9.4	19.4
Weighted Coefficient of Dispersion	7.3	10.8
Coefficient of Concentration @ 10%	65.5	36.4
Coefficient of Concentration @ 15%	73.9	54.5
Coefficient of Concentration @ 20%	84.0	63.6
Coefficient of Concentration @ 50%	97.5	90.9
Coefficient of Concentration @ 100%	100.0	100.0
Coefficient of Interquartile Deviation	7.0	12.7
Median Percent Deviation	6.4	10.4
Lower Quartile (25th Percentile)	93.7	84.6
Upper Quartile (75th Percentile)	107.7	110.0
PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK
Relative Skewness	1.32	-0.38
Relative Kurtosis	7.68	3.50
Arithmetic Mean Ratio	99.6	98.3
Weighted Mean Ratio	98.5	105.7
Geometric Mean Ratio	99.0	97.1
Harmonic Mean Ratio	98.5	95.9
Standard Deviation	10.7	16.0
Coefficient of Variation	10.8	16.3
Price Related Differential (PRD)	1.01	0.93
Bootstrap Price Related Differential	1.01	0.95
Lower PRD Confidence Interval	1.00	0.86
Upper PRD Confidence Interval	1.02	1.14
Average Sale Price	82,566	247,511
Average Market Value	81,293	261,622

098 - TREGO			S-7
GENERAL STATISTICS	RES	C/I	
Original Number of Sales	34	10	
Number of Sales Trimmed	1	0	
Number of Ratios: Outliers Removed	33	10	
Minimum Ratio	51.6	56.5	
Maximum Ratio	335.3	127.3	
Minimum Sale Price	3,457	9,000	
Maximum Sale Price	96,000	90,000	
DISTRIBUTION-FREE STATISTICS			
Median Ratio	99.4	76.1	
Bootstrap Median Ratio	99.4	76.1	
Lower Median Confidence Interval	91.3	62.3	
Upper Median Confidence Interval	109.4	94.2	
Broadened Median Ratio (BMED)	99.5	76.1	
Coefficient of Dispersion (COD)	18.9	23.3	
Bootstrap Coefficient of Dispersion	18.5	20.2	
Lower COD Confidence Interval	14.4	15.7	
Upper COD Confidence Interval	25.1	37.0	
Weighted Coefficient of Dispersion	15.2	18.5	
Coefficient of Concentration @ 10%	32.4	20.0	
Coefficient of Concentration @ 15%	55.9	40.0	
Coefficient of Concentration @ 20%	58.8	50.0	
Coefficient of Concentration @ 50%	97.1	90.0	
Coefficient of Concentration @ 100%	97.1	100.0	
Coefficient of Interquartile Deviation	16.1	22.4	
Median Percent Deviation	14.9	19.6	
Lower Quartile (25th Percentile)	86.3	61.7	
Upper Quartile (75th Percentile)	118.4	95.8	
PARAMETRIC STATISTICS			
Normality Test	RejectK	AcceptK	
Relative Skewness	3.43	0.84	
Relative Kurtosis	17.72	2.75	
Arithmetic Mean Ratio	100.6	80.8	
Weighted Mean Ratio	95.5	75.9	
Geometric Mean Ratio	97.6	78.2	
Harmonic Mean Ratio	94.4	75.9	
Standard Deviation	24.3	22.5	
Coefficient of Variation	24.1	27.8	
Price Related Differential (PRD)	1.05	1.06	
Bootstrap Price Related Differential	1.05	1.05	
Lower PRD Confidence Interval	1.01	1.00	
Upper PRD Confidence Interval	1.10	1.16	
Average Sale Price	36,218	30,544	
Average Market Value	34,584	23,170	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

099 - WABAUNSEE			100 - WALLACE		
S-5			S-3 A-5		
GENERAL STATISTICS	RES	C/I	GENERAL STATISTICS	RES	C/I
Original Number of Sales	70	12	Original Number of Sales	11	10
Number of Sales Trimmed	4	0	Number of Sales Trimmed	0	0
Number of Ratios: Outliers Removed	66	12	Number of Ratios: Outliers Removed	11	10
Minimum Ratio	40.5	21.5	Minimum Ratio	52.9	15.2
Maximum Ratio	793.3	149.1	Maximum Ratio	127.1	112.7
Minimum Sale Price	4,500	3,000	Minimum Sale Price	5,000	5,000
Maximum Sale Price	185,000	267,500	Maximum Sale Price	67,500	40,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS		
Median Ratio	95.5	105.3	Median Ratio	88.1	96.4
Bootstrap Median Ratio	95.5	105.3	Bootstrap Median Ratio	88.1	96.4
Lower Median Confidence Interval	91.7	80.8	Lower Median Confidence Interval	75.6	60.7
Upper Median Confidence Interval	101.2	114.7	Upper Median Confidence Interval	121.8	104.8
Broadened Median Ratio (BMED)	95.4	105.3	Broadened Median Ratio (BMED)	89.3	96.4
Coefficient of Dispersion (COD)	16.3	20.6	Coefficient of Dispersion (COD)	22.3	20.9
Bootstrap Coefficient of Dispersion	16.1	19.6	Bootstrap Coefficient of Dispersion	19.6	19.9
Lower COD Confidence Interval	13.3	10.5	Lower COD Confidence Interval	16.1	8.9
Upper COD Confidence Interval	20.1	48.7	Upper COD Confidence Interval	36.6	56.2
Weighted Coefficient of Dispersion	15.6	14.2	Weighted Coefficient of Dispersion	17.1	19.2
Coefficient of Concentration @ 10%	40.0	50.0	Coefficient of Concentration @ 10%	27.3	50.0
Coefficient of Concentration @ 15%	50.0	66.7	Coefficient of Concentration @ 15%	45.5	50.0
Coefficient of Concentration @ 20%	60.0	66.7	Coefficient of Concentration @ 20%	54.5	70.0
Coefficient of Concentration @ 50%	91.4	91.7	Coefficient of Concentration @ 50%	100.0	90.0
Coefficient of Concentration @ 100%	97.1	100.0	Coefficient of Concentration @ 100%	100.0	100.0
Coefficient of Interquartile Deviation	16.1	19.5	Coefficient of Interquartile Deviation	26.2	24.4
Median Percent Deviation	15.6	9.9	Median Percent Deviation	15.9	12.2
Lower Quartile (25th Percentile)	80.9	74.0	Lower Quartile (25th Percentile)	75.6	59.5
Upper Quartile (75th Percentile)	111.6	115.0	Upper Quartile (75th Percentile)	121.8	106.5
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS		
Normality Test	RejectK	AcceptK	Normality Test	AcceptK	RejectW
Relative Skewness	6.93	-0.88	Relative Skewness	0.07	-1.23
Relative Kurtosis	54.36	3.58	Relative Kurtosis	1.91	3.40
Arithmetic Mean Ratio	93.4	96.7	Arithmetic Mean Ratio	92.7	84.6
Weighted Mean Ratio	89.6	95.7	Weighted Mean Ratio	92.6	88.6
Geometric Mean Ratio	91.0	88.6	Geometric Mean Ratio	89.7	75.3
Harmonic Mean Ratio	88.3	75.4	Harmonic Mean Ratio	86.6	59.2
Standard Deviation	20.0	32.9	Standard Deviation	24.3	31.1
Coefficient of Variation	21.4	34.0	Coefficient of Variation	26.3	36.7
Price Related Differential (PRD)	1.04	1.01	Price Related Differential (PRD)	1.00	0.95
Bootstrap Price Related Differential	1.04	1.02	Bootstrap Price Related Differential	1.00	0.96
Lower PRD Confidence Interval	1.01	0.89	Lower PRD Confidence Interval	0.92	0.86
Upper PRD Confidence Interval	1.08	1.22	Upper PRD Confidence Interval	1.10	1.05
Average Sale Price	73,331	43,938	Average Sale Price	24,500	18,874
Average Market Value	65,696	42,048	Average Market Value	22,699	16,731

Detailed Statistics for the Commercial/Industrial & Residential Subclass

101 - WASHINGTON			102 - WICHITA			
		S-5			S-6	
GENERAL STATISTICS		RES	C/I	GENERAL STATISTICS		
		RES	C/I	RES	C/I	
Original Number of Sales		64	10	Original Number of Sales	17	9
Number of Sales Trimmed		4	1	Number of Sales Trimmed	1	1
Number of Ratios: Outliers Removed		60	9	Number of Ratios: Outliers Removed	16	8
Minimum Ratio		37.5	49.3	Minimum Ratio	83.4	59.8
Maximum Ratio		367.7	1380.0	Maximum Ratio	240.7	307.0
Minimum Sale Price		1,000	500	Minimum Sale Price	2,500	4,500
Maximum Sale Price		105,000	120,000	Maximum Sale Price	115,000	1,500,000
DISTRIBUTION-FREE STATISTICS			DISTRIBUTION-FREE STATISTICS			
Median Ratio		94.8	83.6	Median Ratio	99.8	109.4
Bootstrap Median Ratio		94.8	83.6	Bootstrap Median Ratio	99.8	109.4
Lower Median Confidence Interval		86.2	67.4	Lower Median Confidence Interval	95.2	88.6
Upper Median Confidence Interval		99.8	144.1	Upper Median Confidence Interval	131.1	131.8
Broadened Median Ratio (BMED)		94.9	86.1	Broadened Median Ratio (BMED)	100.9	106.8
Coefficient of Dispersion (COD)		22.7	30.4	Coefficient of Dispersion (COD)	18.5	15.9
Bootstrap Coefficient of Dispersion		22.7	27.9	Bootstrap Coefficient of Dispersion	17.8	13.7
Lower COD Confidence Interval		18.2	15.2	Lower COD Confidence Interval	9.9	9.3
Upper COD Confidence Interval		28.3	69.7	Upper COD Confidence Interval	31.9	37.7
Weighted Coefficient of Dispersion		19.7	30.6	Weighted Coefficient of Dispersion	6.7	29.0
Coefficient of Concentration @ 10%		29.7	30.0	Coefficient of Concentration @ 10%	47.1	22.2
Coefficient of Concentration @ 15%		35.9	40.0	Coefficient of Concentration @ 15%	64.7	55.6
Coefficient of Concentration @ 20%		45.3	40.0	Coefficient of Concentration @ 20%	70.6	66.7
Coefficient of Concentration @ 50%		85.9	80.0	Coefficient of Concentration @ 50%	82.4	88.9
Coefficient of Concentration @ 100%		93.8	80.0	Coefficient of Concentration @ 100%	94.1	88.9
Coefficient of Interquartile Deviation		22.2	36.8	Coefficient of Interquartile Deviation	19.4	15.5
Median Percent Deviation		23.2	28.3	Median Percent Deviation	11.3	12.5
Lower Quartile (25th Percentile)		75.2	69.9	Lower Quartile (25th Percentile)	94.9	93.4
Upper Quartile (75th Percentile)		117.2	131.5	Upper Quartile (75th Percentile)	133.7	127.4
PARAMETRIC STATISTICS			PARAMETRIC STATISTICS			
Normality Test		RejectK	RejectK	Normality Test	RejectK	RejectK
Relative Skewness		2.76	2.62	Relative Skewness	1.75	2.06
Relative Kurtosis		12.15	7.97	Relative Kurtosis	5.25	6.06
Arithmetic Mean Ratio		92.1	92.0	Arithmetic Mean Ratio	111.4	102.8
Weighted Mean Ratio		86.2	73.2	Weighted Mean Ratio	99.2	77.8
Geometric Mean Ratio		87.8	85.5	Geometric Mean Ratio	108.4	100.3
Harmonic Mean Ratio		83.1	80.2	Harmonic Mean Ratio	106.0	97.5
Standard Deviation		27.2	40.5	Standard Deviation	29.2	22.3
Coefficient of Variation		29.5	44.1	Coefficient of Variation	26.2	21.7
Price Related Differential (PRD)		1.07	1.26	Price Related Differential (PRD)	1.12	1.32
Bootstrap Price Related Differential		1.07	1.20	Bootstrap Price Related Differential	1.12	1.27
Lower PRD Confidence Interval		1.03	1.00	Lower PRD Confidence Interval	1.03	0.98
Upper PRD Confidence Interval		1.11	1.85	Upper PRD Confidence Interval	1.27	1.75
Average Sale Price		33,082	29,944	Average Sale Price	48,281	297,906
Average Market Value		28,503	21,912	Average Market Value	47,888	231,874

Detailed Statistics for the Commercial/Industrial & Residential Subclass

103 - WILSON		S-6	
GENERAL STATISTICS	RES	C/I	
Original Number of Sales	115	11	
Number of Sales Trimmed	13	0	
Number of Ratios: Outliers Removed	102	11	
Minimum Ratio	47.9	60.3	
Maximum Ratio	425.0	122.3	
Minimum Sale Price	2,800	3,600	
Maximum Sale Price	110,000	110,662	
DISTRIBUTION-FREE STATISTICS			
Median Ratio	97.0	98.9	
Bootstrap Median Ratio	97.0	98.9	
Lower Median Confidence Interval	93.9	80.6	
Upper Median Confidence Interval	100.8	108.6	
Broadened Median Ratio (BMED)	97.0	100.5	
Coefficient of Dispersion (COD)	13.8	14.5	
Bootstrap Coefficient of Dispersion	13.6	13.5	
Lower COD Confidence Interval	11.6	8.8	
Upper COD Confidence Interval	16.5	25.8	
Weighted Coefficient of Dispersion	12.4	19.5	
Coefficient of Concentration @ 10%	42.6	45.5	
Coefficient of Concentration @ 15%	59.1	54.5	
Coefficient of Concentration @ 20%	67.8	72.7	
Coefficient of Concentration @ 50%	89.6	100.0	
Coefficient of Concentration @ 100%	95.7	100.0	
Coefficient of Interquartile Deviation	12.3	14.2	
Median Percent Deviation	11.3	11.9	
Lower Quartile (25th Percentile)	84.0	80.6	
Upper Quartile (75th Percentile)	107.9	108.6	
PARAMETRIC STATISTICS			
Normality Test	RejectK	AcceptK	
Relative Skewness	3.74	-0.45	
Relative Kurtosis	22.79	2.22	
Arithmetic Mean Ratio	93.4	95.0	
Weighted Mean Ratio	92.4	90.5	
Geometric Mean Ratio	91.8	93.2	
Harmonic Mean Ratio	90.0	91.3	
Standard Deviation	17.1	18.6	
Coefficient of Variation	18.3	19.5	
Price Related Differential (PRD)	1.01	1.05	
Bootstrap Price Related Differential	1.01	1.05	
Lower PRD Confidence Interval	0.99	0.95	
Upper PRD Confidence Interval	1.04	1.16	
Average Sale Price	38,127	42,133	
Average Market Value	35,227	38,138	

104 - WOODSON		S-6	
GENERAL STATISTICS	RES	C/I	
Original Number of Sales	40	11	
Number of Sales Trimmed	3	1	
Number of Ratios: Outliers Removed	37	10	
Minimum Ratio	58.1	59.7	
Maximum Ratio	548.6	225.0	
Minimum Sale Price	700	7,000	
Maximum Sale Price	185,000	146,700	
DISTRIBUTION-FREE STATISTICS			
Median Ratio	104.0	95.8	
Bootstrap Median Ratio	104.0	95.8	
Lower Median Confidence Interval	94.5	92.0	
Upper Median Confidence Interval	126.1	130.1	
Broadened Median Ratio (BMED)	106.9	97.3	
Coefficient of Dispersion (COD)	31.5	19.8	
Bootstrap Coefficient of Dispersion	29.9	18.5	
Lower COD Confidence Interval	24.7	10.9	
Upper COD Confidence Interval	45.2	33.5	
Weighted Coefficient of Dispersion	21.4	19.5	
Coefficient of Concentration @ 10%	20.0	45.5	
Coefficient of Concentration @ 15%	35.0	45.5	
Coefficient of Concentration @ 20%	45.0	45.5	
Coefficient of Concentration @ 50%	75.0	81.8	
Coefficient of Concentration @ 100%	87.5	90.9	
Coefficient of Interquartile Deviation	33.5	19.9	
Median Percent Deviation	21.8	21.4	
Lower Quartile (25th Percentile)	88.8	92.0	
Upper Quartile (75th Percentile)	158.5	130.2	
PARAMETRIC STATISTICS			
Normality Test	RejectK	RejectK	
Relative Skewness	2.64	1.37	
Relative Kurtosis	10.14	4.40	
Arithmetic Mean Ratio	118.5	102.5	
Weighted Mean Ratio	98.3	104.0	
Geometric Mean Ratio	111.8	99.2	
Harmonic Mean Ratio	106.2	95.9	
Standard Deviation	44.1	27.5	
Coefficient of Variation	37.2	26.8	
Price Related Differential (PRD)	1.21	0.99	
Bootstrap Price Related Differential	1.20	0.99	
Lower PRD Confidence Interval	1.12	0.89	
Upper PRD Confidence Interval	1.33	1.13	
Average Sale Price	37,310	43,470	
Average Market Value	36,684	45,215	

Detailed Statistics for the Commercial/Industrial & Residential Subclass

105 - WYANDOTTE		
GENERAL STATISTICS	RES	CI
Original Number of Sales	337	81
Number of Sales Trimmed	25	6
Number of Ratios: Outliers Removed	312	75
Minimum Ratio	31.4	2.7
Maximum Ratio	716.0	216.0
Minimum Sale Price	2,500	13,900
Maximum Sale Price	1,875,000	7,400,000
DISTRIBUTION-FREE STATISTICS		
Median Ratio	87.9	90.0
Bootstrap Median Ratio	87.9	90.0
Lower Median Confidence Interval	84.5	78.9
Upper Median Confidence Interval	91.0	95.5
Broadened Median Ratio (BMED)	87.8	89.0
Coefficient of Dispersion (COD)	23.8	23.8
Bootstrap Coefficient of Dispersion	23.8	23.4
Lower COD Confidence Interval	21.6	19.6
Upper COD Confidence Interval	26.2	29.9
Weighted Coefficient of Dispersion	17.7	16.7
Coefficient of Concentration @ 10%	25.8	24.7
Coefficient of Concentration @ 15%	38.9	40.7
Coefficient of Concentration @ 20%	49.0	46.9
Coefficient of Concentration @ 50%	84.3	81.5
Coefficient of Concentration @ 100%	93.2	96.3
Coefficient of Interquartile Deviation	22.8	20.3
Median Percent Deviation	20.2	22.1
Lower Quartile (25th Percentile)	72.2	65.5
Upper Quartile (75th Percentile)	112.2	102.1
PARAMETRIC STATISTICS		
Normality Test	RejectK	RejectK
Relative Skewness	4.75	1.08
Relative Kurtosis	33.55	5.38
Arithmetic Mean Ratio	89.2	84.6
Weighted Mean Ratio	86.1	86.2
Geometric Mean Ratio	85.5	80.4
Harmonic Mean Ratio	81.8	75.7
Standard Deviation	26.6	25.7
Coefficient of Variation	29.8	30.4
Price Related Differential (PRD)	1.04	0.98
Bootstrap Price Related Differential	1.04	0.98
Lower PRD Confidence Interval	1.00	0.92
Upper PRD Confidence Interval	1.06	1.05
Average Sale Price	76,014	356,223
Average Market Value	65,444	307,223

Section II

Kansas Real Estate

Sales Validation Questionnaire

INSTRUCTIONS FOR COMPLETING THE SALES VALIDATION QUESTIONNAIRE

ITEM 1 Please check all boxes which pertain.

ITEM 2 Check the box which describes the current or most recent use of the property at the time of sale. Check all boxes which are applicable if the property has multiple uses.

ITEM 3 Check yes; if the buyer assumed any long term lease(s) (more than 3 years remaining) at the time of sale.

ITEM 4 Check yes; if the purchase price included an operating business, franchise, trade license, patent, trademark, stock, bonds, technology, and/or goodwill.

ITEM 5 Check yes; if any tangible and portable items of property were included in the sale price. If possible, provide a brief description and your estimate of the total value of all personal property included in the sale price.

ITEM 6 Check yes; if the property characteristics have been changed since January 1. Indicate what type of change(s) took place by marking the appropriate box. Indicate the date the change(s) took place.

ITEM 7 Check yes; if any delinquent taxes were assumed by the purchaser and included as part of the sale price. Do not consider any prorated taxes for the year in which the property was sold that are part of normal escrow closings.

ITEM 8 Check the predominant method of financing used to acquire the property. Check "Not Applicable" if no money was used to finance an existing loan.

ITEM 9 Check yes; if the property was either advertised on the open market, displayed for sale signs, listed with a real estate agent or offered by word of mouth.

ITEM 10 Check yes; if the Buyer owns or controls the property adjoining or adjacent to the

FOR COUNTY USE ONLY.		KANSAS REAL ESTATE SALES VALIDATION QUESTIONNAIRE	
DEED BOOK	PAGE	CO. NO.	MARKET VALUE (SEE INSTRUCTIONS ON REVERSE)
RECORDING DATE	TYPE OF INSTRUMENT OR	BUYER'S PHONE NO.	BUYER'S NAME
SELLER(S) NAME		BUYER(S) NAME	
MAILING CITY/STATE		MAILING CITY/STATE	
PHONE NO. ()		PHONE NO. ()	
BRIEF LEGAL DESCRIPTION		BRIEF LEGAL DESCRIPTION	
TRAFFIC		TRAFFIC	
FOLLOW		FOLLOW	
CHECK ANY FACTORS THAT APPLY TO THIS SALE:		CHECK ANY FACTORS THAT APPLY TO THIS SALE:	
1. SPECIAL FACTORS: <input type="checkbox"/> Sale between immediate family members; <input type="checkbox"/> Sale involved corporate affiliates belonging to the same parent company; <input type="checkbox"/> Auction Sale; <input type="checkbox"/> Deed transferred to a trust or trust agreement; <input type="checkbox"/> Sale by judicial order by a guardian, executor, conservator, administrator, or trustee of an estate; <input type="checkbox"/> Sale involved a government agency or public utility; <input type="checkbox"/> Buyer (less owner) is a religious, charitable, or nonprofit organization, school or educational association; <input type="checkbox"/> Buyer (less owner) is a financial institution, trust company, pension fund, or mortgage corporation; <input type="checkbox"/> Would this sale qualify for one of the exceptions listed on the reverse side of this form? (Please indicate if Sale of only a partial interest in the real estate) <input type="checkbox"/> Sale involved a trade or exchange of properties		6. ARE YOU AN OWNER OF ANY OTHER REAL ESTATE INTERESTS IN THE SAME COUNTY? <input type="checkbox"/> YES <input type="checkbox"/> NO 7. SINCE JANUARY 1, 1991, HAVE YOU EVER TRANSFERRED AN INTEREST IN REAL ESTATE TO ANOTHER PARTY? <input type="checkbox"/> YES <input type="checkbox"/> NO 8. <input type="checkbox"/> DENY <input type="checkbox"/> ADMIT <input type="checkbox"/> DON'T KNOW <input type="checkbox"/> REFUSE TO ANSWER 9. ONE CONSIDERABLE REASON FOR THE SALE OF THIS PROPERTY IS: 10. WERE ANY DELINQUENT TAXES ASSUMED BY THE PURCHASER? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> DON'T KNOW 11. METHOD OF FINANCING: <input type="checkbox"/> None <input type="checkbox"/> Personal Loan <input type="checkbox"/> Assumption of Existing Loans <input type="checkbox"/> Cash <input type="checkbox"/> Trust of Property <input type="checkbox"/> Other (Specify) _____ 12. WAS THE PROPERTY SALES TAXABLE TO THE PURCHASER? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> DON'T KNOW 13. DOES THE BUYER OWN OR CONTROL ANY OTHER REAL ESTATE IN THE COUNTY? <input type="checkbox"/> YES <input type="checkbox"/> NO	
2. CHECK USE OF PROPERTY AT THE TIME OF SALE: <input type="checkbox"/> Single Family Residence <input type="checkbox"/> Agricultural Land <input type="checkbox"/> Farm/Ranch With Residence <input type="checkbox"/> Mineral Rights Included? <input type="checkbox"/> Condominium Unit <input type="checkbox"/> No <input type="checkbox"/> Rental Land <input type="checkbox"/> Amusement/Recreation <input type="checkbox"/> Other (Specify) _____ <input type="checkbox"/> Commercial/Industrial/Bldg.		12. TOTAL SALE PRICE \$ _____ DEED DATE: ____/____/____ 13. I CERTIFY THAT THE ABOVE IS TO WHICH TAX STATEMENTS FOR THE PROPERTY ARE TO BE SENT IS CORRECT. I ALSO CERTIFY I HAVE READ ITEM NO. 13 ON THE REVERSE SIDE AND HEREBY CERTIFY THE ACCURACY OF THE INFORMATION AND THAT I AM AWARE OF THE PENALTY PROVISIONS OF K.S.A. 78-1437g.	
3. WAS THE PROPERTY RENTED OR LEASED AT THE TIME OF SALE? <input type="checkbox"/> YES <input type="checkbox"/> NO		14. SIGNATURE _____ <input type="checkbox"/> SELLER (SELLER) <input type="checkbox"/> BUYER (BUYER)	
4. DID THE SALE PRICE INCLUDE AN EXISTING BUSINESS? <input type="checkbox"/> YES <input type="checkbox"/> NO		PRINT NAME _____ SIGNATURE _____ <input type="checkbox"/> SELLER (SELLER) <input type="checkbox"/> BUYER (BUYER)	
5. WAS ANY PERSONAL PROPERTY (SUCH AS FURNITURE, EQUIPMENT, MACHINERY, LIVESTOCK, CROPS, BUSINESS FURNITURE OR INVENTORY, ETC.) INCLUDED IN THE SALE PRICE? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, please describe: _____ Estimated value of all personal property items included in the sale price \$ _____ If Mobile Home Year _____ Make _____ Model _____		15. PLEASE PLACE FORM ON A HARD SURFACE AND USE BALL POINT PEN WHEN COMPLETING. WHITE - REGISTER OF DEEDS, PINK - PVD, YELLOW - COUNTY APPRAISER	

KANSAS REAL ESTATE SALES VALIDATION QUESTIONNAIRE

FOR COUNTY USE ONLY:		COV#	CO. NO.	MAP	SEC	SHEET	QTR.	BLOCK	PARCEL	OWN
DEED BOOK _____	PAGE _____									
RECORDING DATE ____/____/____	TYPE OF INSTRUMENT CR _____ RA _____ DE _____	SPLIT <input type="checkbox"/>	MULTI <input type="checkbox"/>	MO _____	YR _____	TY _____	AMOUNT _____	S _____	V _____	

SELLER (Grantor) NAME _____	BUYER (Grantee) NAME _____
MAILING _____	MAILING _____
CITY/ST/ZIP _____	CITY/ST/ZIP _____
PHONE NO. (____) _____	PHONE NO. (____) _____

BRIEF LEGAL DESCRIPTION _____ _____ _____	Property / Situs Address: _____ Name and Mailing Address for Tax Statements _____ _____
--	--

CHECK ANY FACTORS THAT APPLY TO THIS SALE: (See instructions on back of form.)

- 1. SPECIAL FACTORS**
- Sale between immediate family members:
SPECIFY THE RELATIONSHIP _____
 - Sale involved corporate affiliates belonging to the same parent company
 - Auction Sale
 - Deed transfer in lieu of foreclosure or repossession
 - Sale by judicial order (by a guardian, executor, conservator, administrator, or trustee of an estate)
 - Sale involved a government agency or public utility
 - Buyer (new owner) is a religious, charitable, or benevolent organization, school or educational association
 - Buyer (new owner) is a financial institution, insurance company, pension fund, or mortgage corporation
 - Would this sale qualify for one of the exceptions listed on the reverse side of this form? (Please indicate # _____)
 - Sale of only a partial interest in the real estate
 - Sale involved a trade or exchange of properties
 - NONE OF THE ABOVE**

- 2. CHECK USE OF PROPERTY AT THE TIME OF SALE:**
- | | |
|--|---|
| <input type="checkbox"/> Single Family Residence | <input type="checkbox"/> Agricultural Land |
| <input type="checkbox"/> Farm/Ranch With Residence | Mineral Rights Included? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Condominium Unit | <input type="checkbox"/> Apartment Building |
| <input type="checkbox"/> Vacant Land | <input type="checkbox"/> Commercial/Industrial Bldg. |
| <input type="checkbox"/> Other: (Specify) _____ | |

3. WAS THE PROPERTY RENTED OR LEASED AT THE TIME OF SALE? YES NO

4. DID THE SALE PRICE INCLUDE AN EXISTING BUSINESS? YES NO

5. WAS ANY PERSONAL PROPERTY (SUCH AS FURNITURE, EQUIPMENT, MACHINERY, LIVESTOCK, CROPS, BUSINESS FRANCHISE OR INVENTORY, ETC.) INCLUDED IN THE SALE PRICE? YES NO
If yes, please describe _____

Estimated value of all personal property items included in the sale price \$ _____
If Mobile Home Year _____ Model _____

6. ARE YOU AWARE OF ANY CHANGES IN THE PROPERTY SINCE JAN. 1? YES NO
 Demolition New Construction Remodeling Additions
Date Completed _____

7. WERE ANY DELINQUENT TAXES ASSUMED BY THE PURCHASER? YES NO AMOUNT \$ _____

8. METHOD OF FINANCING (check all that apply):
 New loan(s) from a Financial Institution
 Seller Financing Assumption of Existing Loan(s)
 All Cash Trade of Property Not Applicable

9. WAS THE PROPERTY MADE AVAILABLE TO OTHER POTENTIAL PURCHASERS? YES NO If not, explain _____
(SEE #9 INSTRUCTION ON BACK)

10. DOES THE BUYER HOLD TITLE TO ANY ADJOINING PROPERTY? YES NO

11. ARE THERE ANY FACTS WHICH WOULD CAUSE THIS SALE TO BE A NON-ARMS LENGTH / NON-MARKET VALUE TRANSACTION? (SEE #11 INSTRUCTION ON BACK) YES NO

12. TOTAL SALE PRICE \$ _____
DEED DATE ____/____/____

13. I CERTIFY THAT THE ADDRESS TO WHICH TAX STATEMENTS FOR THE PROPERTY ARE TO BE SENT IS CORRECT. I ALSO CERTIFY I HAVE READ ITEM NO. 13 ON THE REVERSE SIDE AND HEREBY CERTIFY THE ACCURACY OF THE INFORMATION AND THAT I AM AWARE OF THE PENALTY PROVISIONS OF K.S.A. 79-1437g.

PRINT NAME _____
SIGNATURE _____
 GRANTOR (SELLER) GRANTEE (BUYER)

INSTRUCTIONS FOR COMPLETING THE SALES VALIDATION QUESTIONNAIRE

- ITEM 1** Please check all boxes which pertain.
- ITEM 2** Check the box which describes the current or most recent use of the property at the time of sale. Check all boxes which are applicable if the property has multiple uses.
- ITEM 3** Check yes; if the buyer assumed any long term lease(s) (more than 3 years remaining) at the time of sale.
- ITEM 4** Check yes; if the purchase price included an operating business, franchise, trade license, patent, trademark, stock, bonds, technology, and/or goodwill.
- ITEM 5** Check yes; if any tangible and portable items of property were included in the sale price. If possible, provide a brief description and your estimate of the total value of all personal property included in the sale price.
- ITEM 6** Check yes; if the property characteristics have been changed since January 1. Indicate what type of change(s) took place by marking the appropriate box. Indicate the date the change(s) took place.
- ITEM 7** Check yes; if any delinquent taxes were assumed by the purchaser and included as part of the sale price. Do not consider any prorated taxes for the year in which the property was sold that are part of normal escrow closings.
- ITEM 8** Check the predominate method of financing used to acquire the property. Check "Not Applicable" if no money exchanged hands or refinancing of an existing loan.
- ITEM 9** Check yes; if the property was either advertised on the open market, displayed a for sale sign, listed with a real estate agent or offered by word of mouth.
- ITEM 10** Check yes; if the buyer owns or controls the property adjoining or adjacent to the property being purchased.
- ITEM 11** Provide an explanation if you believe the buyer or seller did not act prudently, was not fully informed about the property or knowledgeable of the local market, poorly advised, did not use good judgement in the negotiations, was acting under duress, or compelled out of necessity. Use an additional sheet of paper if necessary.
- ITEM 12** Provide the total sale price and date of sale. The date should be the date that either the deed or the contract for deed was signed, not the date the deed was recorded.
- ITEM 13** Please sign the questionnaire and list your phone number. The county appraiser may need to make a follow up phone call to clarify unusual terms or conditions.

K.S.A. 79-1437g. Same; penalty for violations. Any person who shall falsify the value of real estate transferred shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not more than \$500. (L. 1991, ch. 162, sec. 7; L. 1992, ch. 159, sec. 3; April 30.)

TRANSFERS OF TITLE THAT DO NOT REQUIRE A SALES VALIDATION QUESTIONNAIRE ARE AS FOLLOWS:

- (1) Recorded prior to the effective date of this act, i.e., July 1, 1991;
 - (2) made solely for the purpose of securing or releasing security for a debt or other obligation;
 - (3) made for the purpose of confirming, correcting, modifying or supplementing a deed previously recorded, and without additional consideration;
 - (4) by way of gift, donation or contribution stated in the deed or other instruments;
 - (5) to cemetery lots;
 - (6) by leases and transfers of severed mineral interests;
 - (7) to or from a trust, and without consideration;
 - (8) resulting from a divorce settlement where one party transfers interest in property to the other;
 - (9) made solely for the purpose of creating a joint tenancy or tenancy in common;
 - (10) by way of a sheriff's deed;
 - (11) by way of a deed which has been in escrow for longer than five years;
 - (12) by way of a quit claim deed filed for the purpose of clearing title encumbrances;
 - (13) when title is transferred to convey right-of-way or pursuant to eminent domain;
 - (14) made by a guardian, executor, administrator, conservator or trustee of an estate pursuant to judicial order;
 - (15) when title is transferred due to repossession; or
 - (16) made for the purpose of releasing an equitable lien on a previously recorded affidavit of equitable interest, and without additional consideration.
- (b) **When a real estate sales validation questionnaire is not required due to one or more of the exemptions provided in 1-16 above, the exemption shall be clearly stated on the document being filed.**

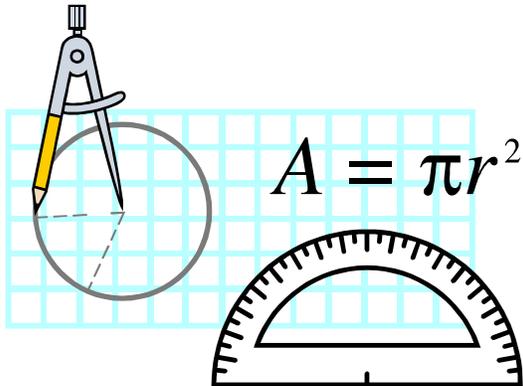
If you have any questions or need assistance completing this form, please call the county appraiser's office.

Section III

Ratio Study Validation

&

Statistical Procedures



Sales Ratio Study

The sales ratio study is an important performance evaluation tool in the mass appraisal process. It can be used to measure the county's overall appraisal accuracy by indicating the general level of appraisal and the degree of uniformity. The study can also be used to monitor the need for a general reappraisal or identify neighborhoods that may require a review. Information from the study can also be used to develop market trends affecting various types of properties. By identifying problem areas or selected groups of properties in need of attention, resources can be efficiently allocated.

The ratio study makes a comparison of recently sold properties to the county appraiser's estimate of market value. Recent sales of property can often serve as representatives of true market value if the buyer and seller are well informed, the market is open and competitive and neither party is acting with undue compulsion. The appraiser will also consider other factors that may influence the price paid for a property. In some cases, an adjustment to the sale price must be made before it can be used as a good proxy of market value.

The principal information source used to confirm the sale price and determine validity of the transaction is the Kansas Real Estate Sales Validation Questionnaire. Kansas statutes requires that a questionnaire be completed and filed with the register of deeds before a deed, affidavit of equitable interest or other recording instrument is accepted for recording (with some exceptions per K.S.A. 79-1437e).

Information provided by the Kansas Real Estate Sales Validation Questionnaire is not always sufficient to make a validation decision and a follow-up verification may be required. The buyer, seller or agent may have to be interviewed in order to make a final decision on the validity or obtain additional information for needed adjustments. The determination to classify a sale as valid or invalid is based upon industry standards promulgated by the International Association of Assessing Officers (IAAO). Various factors will be considered during the screening process before invalidating a sale. Any sale that is affected by the following conditions will be considered invalid for ratio study purposes:

- Property not exposed for sale on the open market

- Physical characteristics or highest and best use of the property changed after January 1, 2002, and before the sale occurred
- Sale involved a governmental agency liquidating repossessed property
- Transfer was determined to be a satisfaction of a contract for deed signed prior to the study year
- Transaction was a forced sale
- Sale included an excessive amount of tangible or intangible personal property
- Sale date not within the current study timeframe
- Split parcel
- Uninformed buyer and/or seller

The study concept is a simple one. The degree to which an appraisal made for tax purposes reflects market value can be indicated by the sale price of that property. If a sufficient number of recent sales are available, statistical measures can often provide reliable estimates of performance. Because property in Kansas is grouped into several subclasses, such as residential and commercial/industrial, a ratio study is conducted on each group to provide more detailed information.

The ratio for each property is calculated by dividing the appraised value by the sale price. The resulting ratios indicate how closely the appraiser achieved the goal of fair market value with a ratio of 100% being the most desirable. For the Kansas Real Estate Ratio Study, ratios are expressed as a percentage.

For example, consider the following five residential properties that have recently sold.

<i>Sale</i>	<i>Appraised Value</i>	<i>Sale Price</i>	<i>Ratio</i>	<i>Ratio as a Percentage</i>
1	\$25,000	\$20,000	1.25	125.0
2	\$45,000	\$50,000	0.90	90.0
3	\$12,000	\$15,000	0.80	80.0
4	\$30,000	\$30,000	1.00	100.0
5	\$19,200	\$16,000	1.20	120.0

Distribution-Free Statistics

Distribution-free statistics do not require assumptions about the shape of the population distribution from which the ratio study sample was drawn. Distribution-free statistics are nonparametric estimates that include the median and median absolute deviation.

Median Ratio

The median ratio is one of the most common statistical measures used in mass appraisal performance. It is considered a robust measure of the overall level of assessment (central tendency) because of its insensitivity to low or high ratios in the sample.

The ratios must first be sorted in ascending or descending order (*arrayed*). If the number of sample ratios is odd, the median is the value halfway through the arrayed data set with an equal number of ratios above and below the median.

<i>Sale</i>	<i>Ratio</i>
1	80.0
2	90.0
3	100.0
4	120.0
5	125.0

Median Ratio

If the number of sample ratios is even, the median value is determined by adding the two middle values that fall in the center of the array and dividing by 2.

<i>Sale</i>	<i>Ratio</i>
1	80.0
2	90.0
3	100.0
4	120.0
5	125.0
6	130.0

Median Ratio

The ratios 100.0 and 120.0 (*sample no. 3 & 4*) are in the middle of the array and should be added together and divided by 2.

$$\frac{100.0 + 120.0}{2} = 110.0 \text{ Median Ratio}$$

Broadened Median Ratio (BMED)

The broadened median is a useful measure because it preserves the resistance of the median to outliers while achieving insensitivity to rounding and grouping of the middle observations. It is computed by averaging the median and up to six of the ratios around the median. The exact number depends on the sample size. Data sets with an odd number of ratios for sample sizes between five and eleven use the average of the three central ratios. For sample sizes greater than eleven the five central ratios are averaged. For data sets with an even number of ratios in sample sizes less than fourteen, the broadened median uses the four central ratios with weights 1/6, 1/3, 1/3 and 1/6. For data sets larger than fourteen, the broadened median uses the six central ratios with an assigned weight of 1/5 to each of the middle four ratios and 1/10 to the ratios at each end.

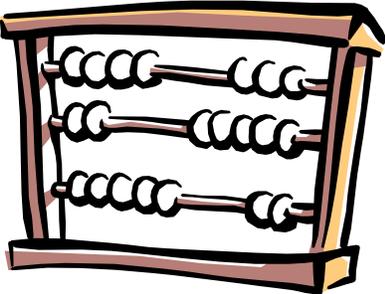
Broadened Median Ratio Computation

Example of odd numbered data set: 80.0 90.0 100.0 120.0 135.0

1. Sum of the three central values (90.0 + 100.0 + 120.0 = 310.0)
2. Divide by 3 (310.0 / 3) = **103.3 Broadened Median Ratio**

Example of even number data set: 75.0 80.0 90.0 100.0 120.0 135.0

$$(80.0 * 1/6) + (90.0 * 1/3) + (100.0 * 1/3) + (120.0 * 1/3)$$

$$13.3 + 30.0 + 33.3 + 20.0 = \mathbf{96.7 \underline{Broadened Median Ratio}}$$


Coefficient of Dispersion (COD)

The coefficient of dispersion (*COD*) is the most common measure of uniformity in the mass appraisal industry. It measures the average amount of dispersion from the median and expresses it as a percentage of the median ratio. The statistic indicates how close the ratios are clustered around the median ratio.

COD Computation

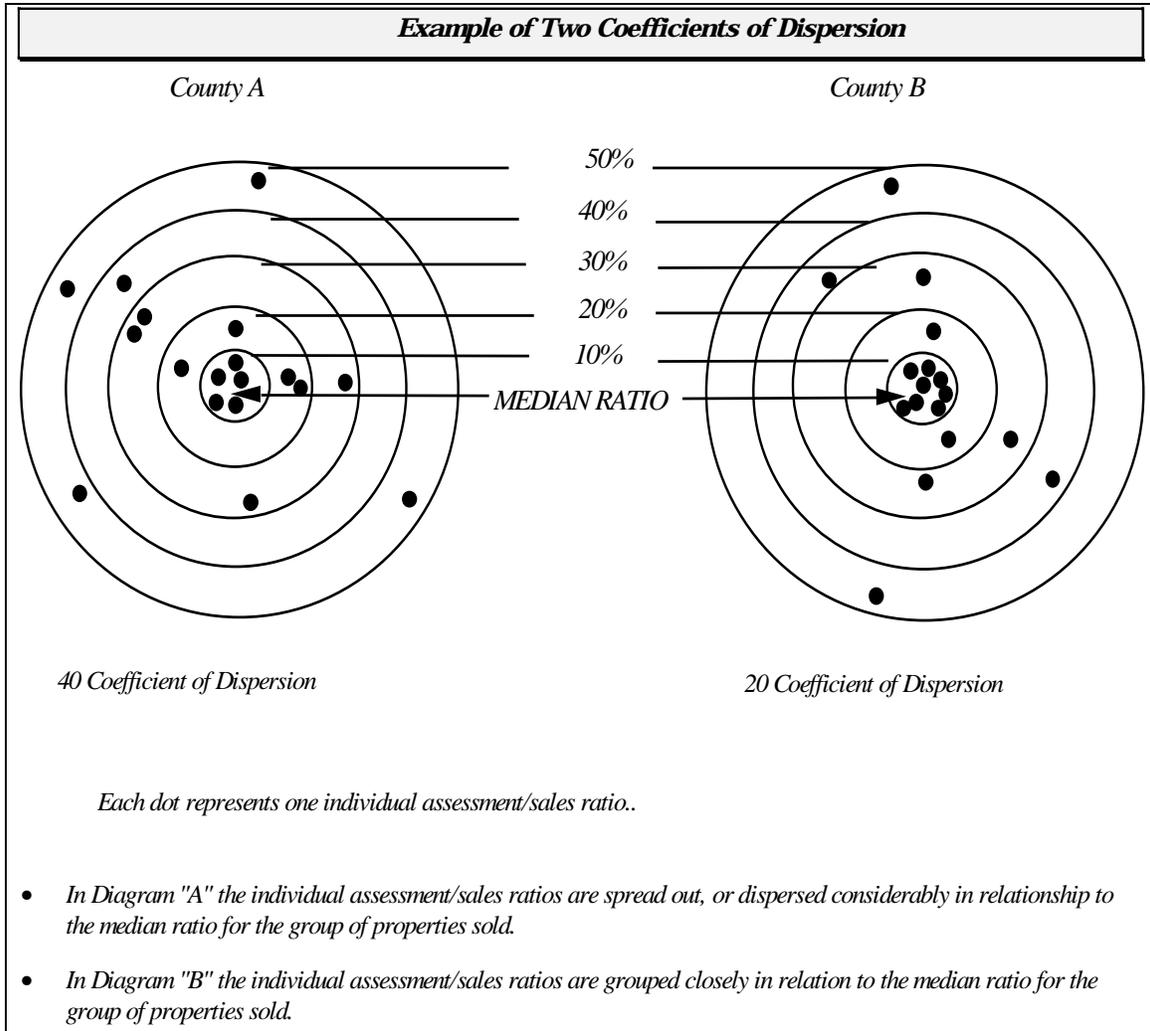
1. Subtract the median ratio from each ratio to find the absolute deviation (ignore plus or minus signs)
2. Sum the absolute deviations and divide by the sample size to find the average absolute deviation
3. Divide the average absolute deviation by the median ratio and multiply by 100 to obtain the percentage measure known as the *COD*

<i>Sale</i>	<i>Ratio</i>	<i>Median Ratio</i>	<i>Absolute Deviation From Median</i>
1	80.0	100.0	20.0
2	90.0	100.0	10.0
3	100.0	100.0	00.0
4	120.0	100.0	20.0
5	125.0	100.0	25.0
<i>Sum of Deviations</i>			75.0

$$\frac{20.0 + 10.0 + 00.0 + 20.0 + 25.0}{5} = \frac{75.0}{5} = 15.0 \text{ Average Absolute Deviation from Median}$$

$$\frac{15.0}{100.0} = 0.15 * 100 = 15.0 \text{ Coefficient of Dispersion (COD)}$$

The lower the coefficient of deviation, the more uniform the assessments. A high COD suggest a lack of uniformity. The ideal value is 0, however, this cannot be considered a realistic goal in an imperfect real estate market.



The two counties in the illustration above both have a median ratio of 100%. However, one of the counties has a COD of 20 while the other county has a COD of 40. This difference suggests that appraisals in the county with a COD of 20 came twice as close to the median level of appraisal as the county with a COD of 40.



Weighted Coefficient of Dispersion

To calculate a value weighted COD, the contribution of each sale is factored into the deviation of each ratio about the median. If the weighted COD is greater than the COD, relatively high-value properties have been appraised with greater variability than low-value properties. If the weighted COD is less than the COD, high-value properties have been appraised with less variability than low-value properties.

Weighted COD Computation

1. Calculate the mean sale price
2. Divide each sale price by the mean sale price to find the weight
3. Subtract each ratio from the median and take the absolute value (ignore plus or minus signs)
4. Multiply each weight times the absolute deviation from the median
5. Sum the weighted absolute deviations from the median
6. Divide by the number of ratios (61.9 / 5 = 12.4)
7. Divide by the median and multiply 12.4 / 1.00 * 100 = 12.4

Sale	Appraised Value	Sale Price	Mean Sale Price	Weight	Ratio	Median Ratio	Absolute Deviation From Median	Weight x Absolute Deviation From Median
1	\$25,000	\$20,000	\$26,200	0.7634	125.0	100.0	25.0	19.1
2	\$45,000	\$50,000	\$26,200	1.9084	90.0	100.0	10.0	19.1
3	\$12,000	\$15,000	\$26,200	0.5725	80.0	100.0	20.0	11.5
4	\$30,000	\$30,000	\$26,200	1.1450	100.0	100.0	00.0	00.0
5	\$19,200	\$16,000	\$26,200	0.6107	120.0	100.0	20.0	12.2
Total	\$131,200	\$131,000						61.9

$$\text{Mean sale price} = \frac{\$131,000}{5} = \$26,200$$

$$\left(\frac{61.9}{5}\right) / 100.0 * 100 = 12.4 \text{ Weighted Coefficient of Dispersion}$$



Coefficient of Concentration (COC)

The coefficient of concentration (COC) is another measure of appraisal uniformity. It is found by determining the portion of ratios falling within a specified percentage of the median. The higher the coefficient of concentration the better the measure of uniformity. Coefficients are calculated for 10%, 15%, 20%, 50% and 100%.

COC @ 15%

Sale	Ratio
1	70.0
2	75.0
3	81.0
4	82.0
5	85.0
6	90.0
7	90.0
8	95.0
9	100.0
10	105.0
11	107.0
12	108.0
13	120.0
14	130.0
15	135.0

Median Ratio

$95.0 - 14.3 = 80.7$

$95.0 + 14.3 = 109.3$

If the range selected is 15%, to select the proportion that falls within the range:
 $95.0 * 15.0 = 14.3$
 $95.0 - 14.3 = 80.7$
 $95.0 + 14.3 = 109.3$

$10 / 15 = 0.667 * 100 = 66.7\%$ **Coefficient of Concentration**



Coefficient of Interquartile Deviation

This measure was the original coefficient of dispersion recommended for use in ratio studies by the National Association of Tax Administrators. It is the interquartile range of ratios divided by 2, divided by the median ratio and multiplied by 100. The statistic is less sensitive to outliers than the COD currently defined by the IAAO.



<i>Sale</i>	<i>Ratio</i>
1	60.0
2	80.8
3	88.1
4	96.0
5	115.2
6	120.4
7	145.7

Median Ratio 96.0

1st Quartile = (Sale 2) 80.8

3rd Quartile = (Sale 6) 120.4

Interquartile range 120.4 - 80.8 = 39.6

$39.6 / 2 / 96.0 * 100 = 20.625$ round to **20.6** **Coefficient Interquartile Deviation**

Median Percent Deviation

The median percent deviation is the *median* of the absolute deviations about the median, divided by the median ratio. It is an alternative to the COD and is highly resistant to the influence of outlier ratios.

- Median Percent Deviation Computation**
1. Subtract the median ratio from each ratio and find the absolute value of the deviation
 2. Array the absolute deviations and find the median value deviation in the array
 3. Divide the median absolute deviation by the median ratio and multiply by 100

Sale	Ratio	Median Ratio	Absolute Deviation From Median
1	80.0	100.0	20.0
2	90.0	100.0	10.0
3	100.0	100.0	00.0
4	120.0	100.0	20.0
5	125.0	100.0	25.0

Arrayed Deviations: 0 10.0 **20.0** 20.0 25.0 - Median Absolute Deviation (MAD) = 20.0

MAD = 20.0, Median = 100.0

$$\frac{20.0}{100.0} = 0.2000 * 100 = \mathbf{20.0} \text{ Median Percent Deviation}$$

Percentiles and Quartiles

Percentiles are dividing points for specific percentages of the data. The dividing points are the 25th percentile (*1st quartile*), the 50th percentile (*median or 2nd quartile*) and the 75th (*3rd quartile*) percentile. The interquartile range is the difference between the 25th and the 75th percentiles.

25th Percentile (1st Quartile)

The 25th percentile is the first percentile and exceeds one-quarter of the ratios. The formula for finding the lower 25th percentile is $k = 0.25 * n + 0.25$. The rank of the 25th percentile in an array of 99 ratios is $0.25 * 99 + 0.25 = 0.25$.

75th Percentile (3rd Quartile)

The 75th percentile is the third percentile and exceeds three quarters of the ratios. The formula for finding the rank of the 75th percentile is $k = 0.75 * n + 0.75$. Usually, the rank of the percentile will not be a whole number, which means one must interpolate between ratios. In a sample that has 100 ratios, the 75th percentile is $0.75 * 100 + 0.75 = 75.75$. If the 75th and 76th highest ratios are 0.98 and 1.00 respectively, the 75th percentile is $0.98 + (0.75) * (1.00 - 0.98) = 0.995$.

Normality Test

A normality test of the sample data can be used to determine if the shape of the population conforms to a normal or bell-shaped curve (*Gaussian shape*). If the sample data can be usefully characterized by a bell-shaped curve, the population is assumed to be normally distributed. Although ratio data seldom conforms to a normal distribution, an effort has been made to examine and test the sample data. Parametric statistics generally depend upon assumptions of normality. Numerous statistical tests can be employed to detect departures from a normal distribution. The ratio study program employs newer and more powerful procedures based on the empirical distribution function or standardized moments of skewness and kurtosis. These include the D'Agostino-Pearson K^2 , Shapiro-Wilk W and Anderson-Darling A^2 tests. Several tests are used on each ratio study sample. The primary test is identified by a letter code.

J: Jarque-Bera
 S: Pearson Skewness (*third standardized moment*)
 A: Anderson-Darling A^2
 K: D'Agostino-Pearson chi-square
 W: Shapiro-Wilk W (*Shapiro-Francia for $n > 50$*)

Skewness

Skewness is a descriptive measure of symmetry about the ratio distribution. Most ratio study frequency distributions tend to have longer tails that stretch to the right of the mean. This indication of positive skewness that can often be attributed to high ratio outliers. Several approaches are available to calculate measures of skewness. The degree of skewness in this

analysis is measured by the moment coefficient of skewness (based on the third moment about the mean). It is also called a measure of relative skewness. The normal distribution has no skewness and the value of this measure should be close to zero. Highly skewed sample distributions will have a measure greater than +3 or lower than -3.

Kurtosis

Kurtosis is a measure that is used to describe the concentration of ratio data in a frequency distribution. A flat distribution with short tails is sometimes referred to as platykurtic. A peaked distribution with thinner tails is referred to as leptokurtic, or centralized. The degree of kurtosis in this analysis is measured by the moment coefficient of kurtosis (based on the fourth moment about the mean). It is also called a measure of relative kurtosis. A normal distribution is bell shaped and referred to as mesokurtic, or neutral. It will have a value close to 3. Ratio study samples tend to have high peaks. Values above 6 indicate tend to be associated with samples drawn from populations that would not be considered normal.

Parametric Statistics

Parametric statistics make certain assumptions about the distribution of the population ratios or samples drawn from these populations. When these assumptions are met, parametric statistics make more efficient use of the data than distribution-free statistics.

Arithmetic Mean Ratio

The arithmetic mean ratio is the average of the sample ratios.

Arithmetic Mean Ratio Computation

1. Sum the sample ratios
2. Divide by the sample number

In a normal distribution, the mean will equal the median. If the distribution is skewed to the right, the mean will be greater than the median, which is typical of ratio study data. If the distribution is skewed to the left, the mean will be less than the median.

Sale	Ratio
1	80.0
2	90.0
3	100.0
4	120.0
5	125.0

Note: The median sales ratio for this example is 100.0.

$$\frac{80.0 + 90.0 + 100.0 + 120.0 + 125.0}{5} = 103.0 \quad \text{Arithmetic Mean Ratio}$$



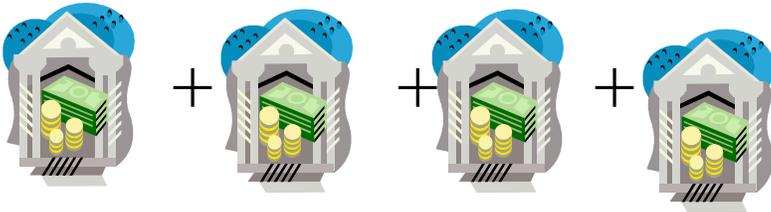
Weighted Mean Ratio

The value weighted mean ratio is the average of a sample of ratios where proportional weights have been assigned to the sales prices. The weighted mean ratio gives weight to each dollar of value in the sample whereas the median and mean give equal weight to each ratio. The weighted mean ratio is often referred to as the aggregate ratio and is used in computing the price-related differential (PRD).

- | <u>Weighted Mean Ratio Computation</u> | |
|---|---|
| 1. | <i>Sum the appraised values</i> |
| 2. | <i>Sum the sales prices</i> |
| 3. | <i>Divide the sum of the total appraised value by the sum of the total sale price</i> |
| 4. | <i>Multiply by 100</i> |

<i>Sale</i>	<i>Appraised Value</i>	<i>Sale Price</i>
1	\$55,000	\$50,000
2	\$125,000	\$128,800
3	\$75,000	\$75,000
4	\$40,000	\$32,000
5	\$15,000	\$59,900
<i>Total</i>	<i>\$310,000</i>	<i>\$345,700</i>

$$\frac{310,000}{345,700} = 0.8967 * 100 = \mathbf{89.7} \text{ Weighted Mean Ratio}$$



Geometric Mean Ratio

The geometric mean offers a measure of appraisal level that, like the median, is not as susceptible to the influence of outliers as the mean and weighted mean. Large differences between the geometric mean and the arithmetic mean indicate the presence of significant outlier ratios.

- Geometric Mean Ratio Computation**
1. Multiply the ratios in the sample together and finding the nth root of the result, where n equals the number of ratios in the sample
 2. Find the nth root of the product, where n equals the number of ratios in the sample

Sale	Ratio
1	80.0
2	90.0
3	100.0
4	120.0
5	125.0

$$(80.0 * 90.0 * 100.0 * 120.0 * 125.0)^{1/5} = 101.6 \text{ Geometric Mean Ratio}$$

Harmonic Mean Ratio

The harmonic mean is used to calculate average rates. The rate usually indicates the relationship between two different types of measuring units that can be expressed reciprocally. The harmonic mean is less affected by extreme ratios than the geometric mean and the arithmetic mean.

- Harmonic Mean Ratio Computation**
1. Find the reciprocal of each ratio value (1divided by the ratio)
 2. Sum the reciprocals
 3. Divide the number of ratios in the sample by the sum of the reciprocals

Sale	Appraised Value	Sale Price	Ratio	Reciprocal Values
1	\$25,000	\$20,000	125.0	0.00800
2	\$45,000	\$50,000	90.0	0.01111
3	\$12,000	\$15,000	80.0	0.01250
4	\$30,000	\$30,000	100.0	0.01000
5	\$19,200	\$16,000	120.0	0.00833
<i>Total</i>				0.04994

$$\frac{5}{0.04994} = 100.1 \text{ Harmonic Mean Ratio}$$

Standard Deviation

The standard deviation is the most common measure of dispersion and may be a useful measure of appraisal uniformity if the underlying distribution of ratios in the population conforms to a normal distribution.

The formula for the standard deviation is $s = \sqrt{\frac{\sum (A_i/S_i - \bar{A}/\bar{S})^2}{n - 1}}$

s	= standard deviation
\sum	= algebraic symbol for sum
A_i	= each Appraised Value
S_i	= each Sale Price
\bar{A}/\bar{S}	= Mean of the Ratio
2	= square or take to the 2 nd Power
$\sqrt{\quad}$	= the square root symbol

Standard Deviation Computation

1. Subtract the mean from each ratio (ignore plus or minus signs)
2. Square the difference
3. Sum the squared differences
4. Divide by the number of ratios less one to obtain the **variance**
5. Take the square root of the variance to arrive at the standard deviation

Sale	Appraised Value	Sale Price	Ratio	Ratio Minus Mean	Square the Difference
1	\$25,000	\$20,000	125.0	22.0	484.0
2	\$45,000	\$50,000	90.0	-13.0	169.0
3	\$12,000	\$15,000	80.0	-23.0	529.0
4	\$30,000	\$30,000	100.0	-3.0	9.0
5	\$19,200	\$16,000	120.0	17.0	289.0
Total					1480.0
Mean	103.0				

$$\sqrt{\frac{1480.0}{5-1}} = \sqrt{\frac{1480.0}{4}} = \sqrt{370.0} \text{ Variance}$$

$$\sqrt{370.0} = 19.2 \text{ Standard Deviation}$$

Coefficient of Variation (COV)

The coefficient of variation (COV) is a relative measure of appraisal uniformity that is based on the standard deviation.

Coefficient of Variation (COV) Computation

1. Compute the standard deviation
2. Divide the standard deviation by the arithmetic mean ratio

Using the standard deviation of 19.2 and the arithmetic mean ratio of 103.0, the calculation would be as follows.

$$\frac{19.2}{103.0} * 100 = 18.6 \text{ Coefficient of Variation (COV)}$$



Price-Related Differential (PRD)

The price-related differential (*PRD*) is a statistic for measuring assessment regressivity or progressivity. Appraisals are considered regressive if high-value properties are under appraised relative to low-value properties and progressive if high-value properties are relatively over appraised.

A PRD of 1.00 is the most desirable state and indicates that no assessment bias exists between the low and high value properties. A PRD greater than 1.00 suggests that high-value property may be under appraised relative to lower valued property. If the PRD is less than 1.00, high-value property may be over appraised relative to low-valued property.

Price-Related Differential (PRD) Computation

1. Divide the arithmetic mean ratio by the weighted mean ratio

<i>Sale</i>	<i>Appraised Value</i>	<i>Sale Price</i>	<i>Ratio</i>
1	\$25,000	\$20,000	125.0
2	\$45,000	\$50,000	90.0
3	\$12,000	\$15,000	80.0
4	\$30,000	\$30,000	100.0
5	\$19,200	\$16,000	120.0
<i>Total</i>	<i>\$131,200</i>	<i>\$131,000</i>	<i>515.0</i>

$$\frac{515.0}{5} = 103.0 \text{ Arithmetic Mean}$$

$$\frac{131,200}{131,000} * 100 = 100.2 \text{ Weighted Mean Ratio}$$

$$\frac{103.0}{100.2} = \mathbf{1.03 \text{ Price-Related Differential (PRD)}}$$

The arithmetic mean ratio is 103.0 and the weighted mean ratio is 100.2 ($1.002 * 100$). The PRD is found by dividing the mean ratio by the weighted mean ratio.

The example above suggests assessment regressivity. The International Association of Assessing Officers *Standard on Ratio Studies* recommends the price-related differential (*PRD*) should range between 0.98 and 1.03.

Average Sale Price**Average Sale Price Computation**

1. Sum the sale prices
2. Divide by the number of sale prices in the sample

<i>Sale</i>	<i>Sale Price</i>
1	\$20,000
2	\$50,000
3	\$15,000
4	\$30,000
5	\$16,000
<i>Total</i>	<i>\$131,000</i>

$$\frac{\$131,000}{5} = \$26,200 \text{ Average Sale Price}$$

Average Market (Appraised) Value Estimate**Average Market Value Computation**

1. Sum the appraised values
2. Divide by the number of observations in the sample

<i>Sale</i>	<i>Appraised Value</i>
1	\$25,000
2	\$45,000
3	\$12,000
4	\$30,000
5	\$19,200
<i>Total</i>	<i>\$131,200</i>

$$\frac{\$131,200}{5} = \$26,240 \text{ Average Market Value}$$

Trimming Outlier Ratios

Outliers are extreme ratios that are considered highly unusual when compared to the sample as a whole. These aberrant ratios can distort some statistical measures. The potential for damage is greater when the sample sizes are small. One anomalous ratio can exert a controlling influence over a ratio study outcome and produce misleading information. Although extra steps have been taken in the sale verification and screening process to identify suspect sales; some suspect ratios may slip through. Uniform trimming procedures have been used to remove the influence of outlier ratios prior to calculating the following statistics and performance measures.

Trimmed Statistical Measures		
Coefficient of Dispersion (COD)	Weighted Mean	PRD Confidence Interval
COD Confidence Intervals	Geometric Mean	Average Sale Price
Weighted Coefficient of Dispersion	Standard Deviation	Average Market Value
Harmonic Mean	Coefficient of Variation	
Arithmetic Mean	Price-Related Differential (PRD)	

Trimming Procedures for Removing Outlier Ratios
<ol style="list-style-type: none"> 1. The interquartile range of the sample is calculated by locating the first and third quartile points. The first quartile point is identified by the formula $(n * .25) + .25$ (n is the sample size). The third quartile is identified by the formula $(n * .75) + .75$. 2. The interquartile range (third quartile – first quartile) is multiplied by a factor of 1.5 to establish a base width for general outlier trimming. A factor of 3 is used to remove extreme outliers only. 3. The base width is added to the third quartile and subtracted from the first quartile to set the outlier trim points.

An additional screen has been built into the trimming algorithm to restrict the maximum percentage of trimmed ratios to 20 percent.

*Note: Most personal computer spreadsheets contain functions to locate the first (Q1) and third (Q3) quartile, but they do not all use the same formula to calculate quartiles. PVD uses the same formula as Minitab, SPSS and NCSS. Excel uses $(n * .25) + .75$ for Q1 and $(n * .75) + .25$ for Q3. The difference in formulas CAN cause trim points to be different.*

**Determining Minimum Sample Size
From Tolerance Limits**

In order for ratio study inferences to be reliable, it is necessary to know if the sample size is sufficient. For this Kansas ratio study, nonparametric tolerance limits have been employed to develop minimum sample size guidelines. A tolerance limit provides an interval wherein prescribed proportions of ratio populations are expected to lie, with a given statistical probability. For ratio study samples in the Residential or Commercial/Industrial subclass, a threshold has been selected to coincide with a 90% probability that at least 50% of the population ratios will be represented by the distribution of ratios found in the sample.

The table below provides information that can be used to evaluate sample size adequacy. For the Residential and Commercial/Industrial subclasses, a minimum of seven ratios are required to achieve the minimum sample size threshold and provide a sufficient number of observations to develop confidence estimates. In most counties the Residential subclass sample will exceed 13 sales and achieve an 85% probability that 75% of the population ratios will be represented by the sample. Small counties will require supplemental sales (over the past 4 years) or supplemental appraisals if less than 7 recent sales are available to develop a ratio sample for the Commercial/Industrial subclass. Large counties that qualify for representative residential sampling are held to higher standards. The sample size goal is expected to meet a 95% probability that 98% of the population ratios will be represented by the sample distribution. To meet this threshold, a county must have more than 236 valid residential sales during the study year.

<i>Sample Sizes for Nonparametric Tolerance Limits</i>								
<i>Proportion of Ratios</i>	<i>50%</i>	<i>70%</i>	<i>75%</i>	<i>80%</i>	<i>85%</i>	<i>90%</i>	<i>95%</i>	<i>98%</i>
<i>85% Probability</i>	6	10	13	16	22	33	67	168
<i>90% Probability</i>	7	12	15	18	25	38	77	194
<i>95% Probability</i>	8	14	18	22	30	46	93	236

References:

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Bootstrap Confidence Intervals for the Compliance Ratio Study

Traditional statistical methods have not been very successful in assessing the accuracy of inferences when the underlying data deviates from a Gaussian (*normal or bell-shaped*) distribution. Ratio study data typically falls into this category. Statistical procedures developed over the last twenty years have improved the accuracy of reliability measures, such as confidence intervals, in many scientific and industrial applications. The *bootstrap* is one such method that employs computer simulation and re-sampling techniques to provide a more powerful way to comprehend the uncertainty associated with ratio study performance measures. This process can provide estimates for statistical measures that do not easily lend themselves to formulas by reducing the dependency on mathematical and model assumptions.

The name bootstrap is derived from the old saying, “*pulling yourself up by your own bootstraps* (Efron, 1999),” that reflects the fact that one available sample gives rise to many others.

Bootstrapping produces a confidence interval in a different but natural way. Bootstrap samples are generated using a Monte Carlo simulation routine to prepare numerous re-samples of the same size as the original sample. After these samples are generated, the statistics of interest are computed (*Coefficient of Dispersion, Median Ratio and Price-Related Differential*). A bootstrap confidence interval for each statistic can be obtained from the distribution of the sample.

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Residential Sampling Counties

A sample of sales ratios from a county may not accurately represent the population from which they have been drawn. Ratio study performance measures can be distorted or skewed by a disproportionate influence of new construction, highly active neighborhoods or unique properties. Depressed areas, older neighborhoods and properties with low turnover rates are often underrepresented in a sample of sales. A large sample does not mitigate these problems. Research conducted by PVD has shown that in the largest counties, a smaller representative sample can improve statistical accuracy and permit considerable savings of staff time and resources in conducting the validation process.

Legislative changes in 1994 granted the Director of Property Valuation discretion to select a *random sample* from the pool of valid sales in the residential subclass of property. This option can be used in counties with more than 15,000 parcels.

The Ratio Study Technical Advisory Committee has determined that an eligible county should have a sufficient number of transfers to construct a representative sample with at least 200 valid residential sales for the study year. The counties listed below meet the aforementioned criteria.

<i>Residential Sampling Counties</i>					
<i>Barton</i>	250	<i>Johnson</i>	400	<i>Riley</i>	300
<i>Butler</i>	400	<i>Labette</i>	250	<i>Saline</i>	350
<i>Cowley</i>	300	<i>Leavenworth</i>	300	<i>Sedgwick</i>	400
<i>Crawford</i>	250	<i>Lyon</i>	250	<i>Shawnee</i>	400
<i>Douglas</i>	350	<i>McPherson</i>	300	<i>Sumner</i>	250
<i>Finney</i>	250	<i>Miami</i>	300	<i>Wyandotte</i>	350
<i>Ford</i>	250	<i>Montgomery</i>	300		
<i>Harvey</i>	300	<i>Reno</i>	300		

To perform residential sampling the following procedures have been implemented:

- Changes in population property characteristics are analyzed each year before sampling goals are established for a county.
- A computer assisted sampling program is employed to track the sampling process and ensure that sales will be selected on a random basis.
- A process has been employed to develop a more representative sample based on salient property characteristics of the population, such as, year built, size and construction quality.
- Sales validation and appeal procedures are uniform between residential sampling counties and non-sampling counties.
- Residential sampling plans and results are submitted each year to the Ratio Study Technical Advisory Committee for review and evaluation.

Supplemental Sales

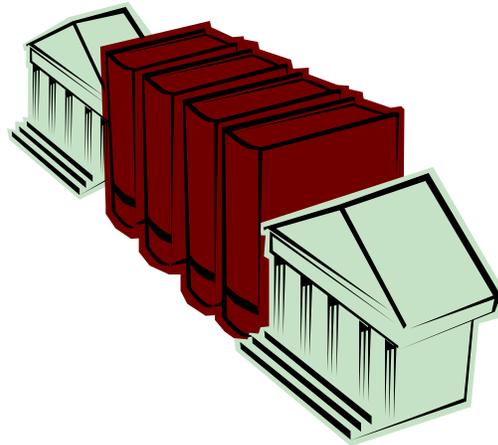
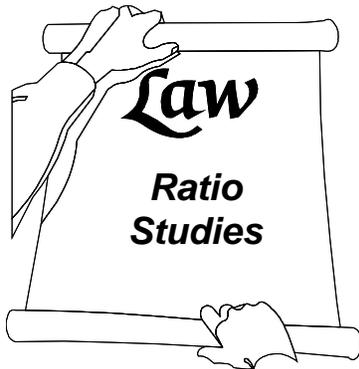
If less than seven valid sales occurred in a county with the residential and/or commercial/industrial subclass of property during the study cycle, a review of sales from the previous four-year timeframe was made pursuant to K.S.A. 79-1488. Valid sales from January 1, 1998, through December 31, 2001, were reviewed for subsequent changes such as new construction or demolition. Sixty-one Kansas counties required supplemental sales for the commercial/industrial subclass for the year 2002 and also for the 2001 study. Slightly over 400 supplemental sales have been included in the statistical analysis for the year 2002 ratio studies. All counties had at least 10 valid sales in the residential subclass. No supplemental sales were required.

Supplemental Appraisals

If less than seven valid sales including supplemental sales from the previous four years were located in the county, supplemental appraisals were prepared. Eight counties required supplemental appraisals in the commercial/industrial subclass of property for the 2001 ratio study. Commercial parcels were selected at random in each of the eight counties and staff appraisers from the Division of Property Valuation made on-sight inspections, collected economic data and prepared a total of 40 commercial/industrial appraisal reports to support an estimate of market value. These estimates were compared to the appraiser's value estimate to derive additional ratio observations. For ratio study purposes, the performance of a limited appraisal was considered appropriate under USPAP guidelines and a departure provision was invoked in the preparation of Restricted Appraisal Reports [under Standard rule 2-2 (c)].

Section IV

Kansas Statutes Pertaining to the “2002 Appraisal Sales Ratio Study”



Kansas Statutes

79-503a. Fair market value defined; allowable variance; factors to be considered in determining fair market value; generally accepted appraisal procedures to be utilized.

“Fair market value” means the amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion. For the purposes of this definition it will be assumed that consummation of a sale occurs as of January 1.

Sales in and of themselves shall not be the sole criteria of fair market value but shall be used in connection with cost, income and factors including but not by way of exclusion:

- (a) The proper classification of land and improvements;
- (b) the size thereof;
- (c) the effect of location on value;
- (d) depreciation, including physical deterioration or functional, economic or social obsolescence;
- (e) cost of reproduction of improvements;
- (f) productivity;
- (g) earning capacity as indicated by lease price or by capitalization of net income, or by absorption or sell-out period;
- (h) rental or reasonable rental values;
- (i) sale value on open market with due allowance to abnormal inflationary factors influencing such values;
- (j) restrictions imposed upon the use of real estate by local governing bodies, including zoning and planning boards or commissions; and
- (k) comparison with values of other property of known or recognized value. The assessment-sales ratio study shall not be used as an appraisal for appraisal purposes.

The appraisal process utilized in the valuation of real and tangible personal property for ad valorem tax purposes shall conform to generally accepted appraisal procedures which are adaptable to mass appraisal and consistent with the definition of fair market value unless otherwise specified by law.

History: L. 1982, ch. 391, § 2; L. 1990, ch. 346, § 3; L. 1995, ch. 254, § 5; L. 1997, ch. 126, § 42, July 1.

79-1437c. Real estate sales validation questionnaires; required to accompany transfers of title; retention time; use of information.

No deed or instrument providing for the transfer of title to real estate or affidavit of equitable interest in real estate shall be recorded in the office of the register of deeds unless such deed, instrument or affidavit shall be accompanied by a completed real estate sales validation questionnaire completed by the grantor or grantee or the agent of such grantor or grantee concerning the property transferred. Such questionnaire shall not be filed of record by the register of deeds but shall be retained for a period of five years at which time they shall be destroyed. The register of deeds shall in conjunction with the county clerk use the information derived from such questionnaires in cooperating with and assisting the director of property valuation in developing the information as provided for in K.S.A. 79-1487, and amendments thereto.

History: L. 1991, ch. 162, § 3; L. 1992, ch. 159, § 1; L. 1992, ch. 282, § 18; L. 1995, ch. 252, § 25; Jan. 1, 1996.

79-1437d. Same; devised by director of property valuation; approval by legislature; information to be contained therein.

The real estate sales questionnaire shall be devised by the director of property valuation, and the director shall furnish copies thereof to the register of deeds. Upon proposing modifications or changes to the real estate sales validation questionnaire devised and used prior to 1992 or any validation questionnaire approved by the legislature in 1992 or thereafter, the director of property valuation shall submit such proposal to the legislature. Upon the failure of the legislature to enact legislation modifying the director's proposal within 60 days of submission thereof, such proposal shall be deemed to be approved, and the director's modified questionnaire may be utilized at anytime thereafter. The questionnaire shall be devised to obtain information regarding the identification and location of the property, name and address of the purchaser, sales price, date of sale, the classification and subclassification to which such property belongs, nature and circumstances peculiar to the sale, whether any personal property was included in the sales price, whether the purchaser assumed any mortgage or liens, loans, leases or taxes, the method of financing, whether any special assessments are levied against the property and such other information as the director of property valuation shall require. No information shall be requested in such questionnaire which would require the disclosure of the interest rate paid by the purchaser or the specific term of any mortgage.

History: L. 1991, ch. 162, § 4; July 1.

79-1437e. Same; inapplicability to certain transfers of title.

- (a) The real estate sales validation questionnaire required by this act shall not apply to transfers of title:
- (1) Recorded prior to the effective date of this act;
 - (2) made solely for the purpose of securing or releasing security for a debt or other obligation;
 - (3) made for the purpose of confirming, correcting, modifying or supplementing a deed previously recorded, and without additional consideration;
 - (4) by way of gift, donation or contribution stated in the deed or other instrument;
 - (5) to cemetery lots;
 - (6) by leases and transfers of severed mineral interests;
 - (7) to or from a trust, and without consideration;

- (8) resulting from a divorce settlement where one party transfers interest in property to the other;
 - (9) made solely for the purpose of creating a joint tenancy or tenancy in common;
 - (10) by way of a sheriff's deed;
 - (11) by way of a deed which has been in escrow for longer than five years;
 - (12) by way of a quit claim deed filed for the purpose of clearing title encumbrances;
 - (13) when title is transferred to convey right-of-way or pursuant to eminent domain;
 - (14) made by a guardian, executor, administrator, conservator or trustee of an estate pursuant to judicial order;
 - (15) when title is transferred due to repossession; or
 - (16) made for the purpose of releasing an equitable lien on a previously recorded affidavit of equitable interest, and without additional consideration.
- (b) When a real estate sales validation questionnaire is not required due to one or more of the exemptions provided in subsection (a), the exemption shall be clearly stated on the document being filed.

History: L. 1991, ch. 162, § 5; L. 1992, ch. 159, § 2; L. 1994, ch. 275, § 12; L. 2002, ch.22, §1, July 1.

79-1437f. Same; disposition and use of contents thereof, to and by whom. Except as otherwise provided by K.S.A. 79-1460, and amendments thereto, contents of the real estate sales validation questionnaire shall be made available only to the following people for the purposes listed hereafter:

- (a) County officials for cooperating with and assisting the director of property valuation in developing the information as provided for in K.S.A. 79-1487, and amendments thereto;
- (b) any property owner, or the owner's representative, for prosecuting an appeal of the valuation of such owner's property or for determining whether to make such an appeal, but access shall be limited to the contents of those questionnaires concerning the same constitutionally prescribed subclass of property as that of such owner's property;
- (c) the county appraiser and appraisers employed by the county for the appraisal of property located within the county;
- (d) appraisers licensed or certified pursuant to K.S.A. 58-4101 *et seq.*, and amendments thereto, for appraisal of property and preparation of appraisal reports;
- (e) financial institutions for conducting appraisals as required by federal and state regulators;
- (f) the county appraiser or the appraiser's designee, hearing officers or panels appointed pursuant to K.S.A. 79-1602 or 79-1611, and amendments thereto, and the state board of tax appeals for conducting valuation appeal proceedings;
- (g) the board of county commissioners for conducting any of the boards statutorily prescribed duties; and,
- (h) the director of property valuation for conducting any of the director's statutorily prescribed duties.

History: L. 1991, ch. 162, § 6; L. 1992, ch. 282 § 19; L. 1999, ch. 123, § 2; L. 2002, ch. 23 § 1; July 1.

79-1437g. Same; penalty for violations.

Any person who shall falsify the value of real estate transferred shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not more than \$500.

History: L. 1991, ch. 162, § 7; L. 1992, ch. 159, § 3; April 30.

79-1444 Same; technical advisory committee; membership; qualifications, compensation and allowance; duties; additional advisory committee, appointment.

There is hereby established a technical advisory committee on the assessment-sales ratio study. The committee shall consist of three (3) members, appointed by and serving at the pleasure of the secretary of revenue. Members of the committee shall have such education and training as may be necessary to advise the director in the methodology of conducting studies of the type required under the provisions of this act. Members of the advisory committee on assessment-sales ratio study attending meetings of such committee, or attending a subcommittee meeting thereof authorized by such committee, shall be paid amounts provided in subsection (e) of K.S.A. 75-3223 and amendments thereto. The same shall be paid from appropriations to the secretary of revenue upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary of revenue or a person or persons designated by him or her.

It shall be the duty of the committee to advise and consult with and assist the director in the review and evaluation of the procedures used by the director of property valuation in making the assessment-sales ratio study and to make recommendations for any changes deemed necessary. It shall be the duty of the board of regents and the administration of each of the state institutions thereunder to authorize any staff members so selected to participate as members in the activities of such committee. The secretary of revenue may appoint an additional advisory committee of not to exceed seven (7) members to serve at his or her pleasure.

History: L. 1965, ch. 516, § 6; L. 1968, ch. 208, § 14; L. 1972, ch. 362, § 7; L. 1974, ch. 348, § 99; L. 1974, ch. 428, § 7; L. 1975, ch. 416, § 27; July 1.

79-1485 Kansas real estate ratio study act: purposes.

- (a) This act shall be known and may be cited as the Kansas real estate ratio study act.
- (b) The purpose of this act is to provide statistical information regarding the relationship of the appraised value to the selling price of real estate which has sold during the study year and the relative level of uniformity of appraisal within and among counties and to report such information in convenient form to the legislature and other interested parties. The statistical information determined pursuant to this act may be used by the director in carrying out such director's duties, including, but not limited to, assisting such director in the determination of substantial compliance under K.S.A. 79-1445, and amendments thereto.

History: L. 1992, ch. 131, § 1; L. 1994, ch. 275, § 8; July 1.

79-1486 Same; definitions. As used in this act:

- (a) "Sale" or "sales" shall include all transfers of real estate for which a real estate sales validation questionnaire is required by K.S.A. 79-1437c, and amendments thereto; however, all sales for

which a real estate sales validation questionnaire is required by K.S.A. 79-1437c, and amendments thereto, need not be included in the final ratios determined;

- (b) “valid sale” is a sale that is an indicator of fair market value as defined in K.S.A. 79-503a, and amendments thereto;
- (c) “invalid sale” is a sale that is not an indicator of fair market value as defined in K.S.A. 79-503a, and amendments thereto;
- (d) “unvalidated sale” is a residential subclass sale that was not selected through a random sampling process and has not been determined to be either a valid sale or an invalid sale;
- (e) “real estate” shall include land, improvements and structures which are appraised as real property;
- (f) “director” shall mean the director of property valuation;
- (g) “classification” shall mean those classifications which apply to real property contained in K.S.A. 79-1439, and amendments thereto, or any stratification which may be prescribed by the director;
- (h) “average” shall mean that measure or measures of central tendency which the director shall determine best describes a group of individual ratios;
- (i) “ratio” shall mean the numerical relationship between the appraised or assessed value and the selling price; and
- (j) “study year” shall mean that twelve-month period beginning annually on January 1.

History: L. 1992, ch. 131, § 2; L. 1994, ch. 275, § 9; July 1.

79-1487 Same: duties of local officials; access of records by director.

It shall be the duty of all county officials to cooperate with and assist the director in the development of the information required by this act. Such county officials shall exchange such information as may be necessary to carry out the intent and purposes of this act. The director or the director’s agents shall have access to all county records for the purpose of carrying out the intent and purposes of this act.

History: L. 1992, ch. 131, § 3; July 1.

79-1488 Same; authorities and duties of director.

It shall be the duty of the director to obtain all information relating to each sale of real estate as the director shall deem necessary to carry out the intent and purposes of this act. The director shall prescribe the form in which the data is obtained. The director shall assign agents who shall verify and categorize each sale as valid, invalid or unvalidated. The director shall determine the median ratio in relation to the county’s certified value, the price-related differential, and the coefficient of dispersion for each classification of property in each county. If, in the director’s opinion, sales from the study year are insufficient to determine reliable ratios for any classification of property in any county, sales from the four-year period preceding the study year may be used to supplement study year sales or the director may obtain or conduct appraisals for the purpose of supplementing, verifying or correcting ratios for the study year. The director may select random samples of residential subclass sales from counties having a total parcel count in excess of 15,000 to determine reliable residential subclass ratios for any such county. The random sample shall be selected prior to any validation process. Data from deeds, other instruments of conveyance and real estate sales validation questionnaires recorded or filed with the register of deeds on or after the first day of February following the study year shall not be used in determining the ratios for any county.

History: L. 1992, ch. 131, § 4; L. 1994, ch. 275, § 10; July 1.

79-1489 Same; notification of ratios to county by the director; appeals, procedure.

The director shall determine the mid-year ratios for each county and notify the board of county commissioners thereof. When the final ratios are determined, the director shall notify the board of county commissioners of each county of the ratios determined for such county. If the board of county commissioners disagrees with the ratios determined for the county, such board, within 15 days after receipt of such notice, may appeal such determination to the state board of tax appeals. Written notice of appeal shall be served on the state board of tax appeals and the director by certified mail. The notice of appeal shall clearly and specifically state the facts upon which the appeal is based. The state board of tax appeals shall conduct a summary proceeding in accordance with the provisions of the Kansas administrative procedure act within 30 days of receipt of the written notice of appeal and shall issue findings and a final order within 30 days after the conclusion of such summary proceeding. If the state board of tax appeals finds that corrections in the ratios are necessary, it shall order the director to make necessary corrections consistent with such findings prior to the publication of the study.

History: L. 1992, ch. 131, § 5; L. 1994, ch. 275, § 11; July 1.

79-1490 Same; publishing of study, when.

The director shall publish the ratio study after the procedures prescribed in K.S.A. 79-1489 have been concluded. If it is determined that the ratio study cannot be published by April 1, the director shall provide a preliminary ratio study to the governor, the speaker of the house and the president of the senate and their respective tax committees on or before March 15.

History: L. 1992, ch. 131, § 6; July 1.

79-1491 Same; rules and regulations.

The secretary of revenue shall adopt rules and regulations providing for the administration of this act.

History: L. 1992, ch. 131, § 7; July 1.

79-1492 Same; application of act.

The provisions of K.S.A. 79-1437e, 79-1485, 79-1486, 79-1488 and 79-1489 shall apply to all taxable years commencing after December 31, 1993.

History: L. 1992, ch. 131, § 8; L. 1994, ch. 275, § 13; July 1.

79-1493 Same; authority to compile and publish other statistics not affected.

Nothing in this act shall preclude the director from gathering, compiling or publishing any information or statistics in addition to those required by this act.

History: L. 1992, ch. 131, § 9; July 1.



STATE OF KANSAS
Bill Graves, Governor

DEPARTMENT OF REVENUE
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Division of Property Valuation
DIRECTIVE #92-002 (Rev)

TO: County Appraisers
SUBJECT: Substantial Compliance

This directive is adopted pursuant to the provisions of K.S.A. 1994 Supp. 79-506, and shall be in force and effect from and after the Director's approval date.

The following criteria and standards shall be used for 1995 and subsequent years to determine whether a county is in substantial compliance with the statutory requirement to uniformly appraise real and personal property at its fair market value, as defined by K.S.A. 79-503a, and amendments thereto. In order to establish compliance or lack of compliance in each county, the Division of Property Valuation (PVD) shall conduct a ratio study as required by K.S.A. 79-1485 *et. seq.* PVD shall conduct a procedural audit in each county covering items deemed essential to establishing fair market value. PVD shall determine whether specific Kansas statutes pertaining to property taxation have been followed. Whenever sufficient valid sales within a single property subclass cannot be obtained for the ratio study, or whenever the confidence level for the subclass suggests the median ratio or coefficient of dispersion measure is unreliable, compliance shall be determined according to the procedural and statutory review.

CRITERIA AND STANDARDS

Any county achieving 75 to 100 points (as explained on page 3-6) shall be found in substantial compliance. Any county achieving 74 or less points shall be found in noncompliance and required to submit a detailed plan to correct areas of noncompliance.

A county in noncompliance may be audited on all property tax functions and responsibilities depending on the reason the county is found to be in noncompliance. An audit may be initiated if the county does not implement its approved plan and correct the area or areas in noncompliance. If a county is found to be in noncompliance in the same subclass in the next compliance period, a full audit shall be conducted. When a county is in noncompliance in the same subclass for two consecutive years the Director may pursue all legal options, including, but not limited to, proceedings before the State Board of Tax Appeals and/or the removal of the county appraiser.

An Administrative Review designation shall be assigned to any county in which a subclass, as a whole, indicates compliance, but in which one or more stratifications (age or price by neighborhood) indicates a failure to meet the basic statistical standards for Ratio or Coefficient of Dispersion (COD). Counties subject to Administrative Review shall be required to submit a plan to correct the area or areas not meeting the basic statistical standards. Counties are reminded that administrative appeals to the Director and State Board of Tax Appeals are available.

Examples of points used for the measuring of compliance and the weighting of those points are found on the next four pages.

MEASURE OF COMPLIANCE:

<u>Measure</u>		<u>Points</u>
1.	Statistical Measures Total Weight	50
a.	Appraisal Level	25
b.	Appraisal Uniformity	25
<p>The total of (a.) and (b.) shall be multiplied by the subclass weight for Commercial/Industrial and Residential.</p>		
2.	Procedures	36
a.	Reappraisal plan	4
b.	Cost index	4
c.	Sale file	4
d.	Depreciation documentation	4
e.	Income approach	4
f.	Comparable sales approach	4
g.	25% maintenance reinspection	4
h.	Land valuation model calibration	4
i.	Final review process	4
3.	Agricultural Use Valuation	2
4.	Cadastral Mapping	2
5.	Constitutional and Statutory Compliance Checklist	10
a.	CVN's mailed and trend study published timely	2
b.	Hearings conducted within statutory time frame	2
c.	Certification to clerk timely	2
d.	Personal property listed correctly	2
e.	Retention of records	2
TOTAL		100

SUBCLASS WEIGHTING

The statistical compliance of "residential" and "commercial/industrial" subclasses shall be determined separately. Each subclass shall be weighted by its percentage of the combined appraised value of the two subclasses, as derived from the statistical abstract, to demonstrate the county's statistical compliance. These calculated weights shall vary from county to county and from year to year. If a 95% confidence interval can not be achieved with respect to the median ratio or coefficient of dispersion, the points assigned to the statistical measures for that subclass shall be omitted thereby establishing a new base of total possible points. The total points assigned to a county shall be divided by the adjusted base, total possible, and multiplied by 100 to arrive at the total points used to determine substantial compliance. This method adds more emphasis to the procedural review. The following is an example of the weighting procedure:

<u>SUBCLASS</u>	<u>APPRAISED VALUE</u>	<u>% OF APPRAISED</u>
RESIDENTIAL	\$250,000,000	84.7%
COMMERCIAL/INDUSTRIAL	\$45,000,000	15.3%
TOTAL APPRAISED VALUE	\$295,000,000	100.0%

<u>SUBCLASS</u>	<u>% OF APPRAISED</u>	<u>COMPLIANCE POINTS</u>	<u>WEIGHTED POINTS</u>
RESIDENTIAL	84.7%	50	42.4
COMMERCIAL/ INDUSTRIAL	15.3%	25 (Ratio 88)	3.8
STATISTICAL COMPLIANCE POINTS			46.2
PROCEDURES			23.0
AGRICULTURAL USE VALUATION			0.0
CADASTRAL MAPPING			2.0
CONSTITUTIONAL / STATUTORY			10.0
NON STATISTICAL COMPLIANCE POINT			35.0
TOTAL COMPLIANCE POINTS			81.2

COMPLIANCE REVIEW: SAMPLE 1				
SUBCLASS WEIGHTING:				
SUBCLASS	APPRAISED VALUE	% OF TOTAL		
RESIDENTIAL	250,000,000	84.7		
COMM./IND.	45,000,000	15.3		
TOTAL	295,000,000	100		
MEASURE	POINTS ALLOCATED	SUBCLASS WEIGHT	POINTS POSSIBLE	POINTS RECEIVED
1. STATISTICAL MEASURES				
a. RESIDENTIAL				
APPRAISAL LEVEL	25.0	0.847	21.2	21.2
APPRAISAL UNIFORMITY	25.0	0.847	21.2	21.2
b. COMMERCIAL/INDUSTRIAL				
APPRAISAL LEVEL	25.0	0.153	3.8	3.8
APPRAISAL UNIFORMITY	25.0	0.153	3.8	0.0
TOTAL			50.0	46.2
2. PROCEDURES				
a. APPRAISAL PLAN	4		4.0	4.0
b. COST INDEX	4		4.0	4.0
c. SALES FILE	4		4.0	0.0
d. DEPRECIATION DOCUMENTATION	4		4.0	4.0
e. INCOME APPROACH	4		4.0	0.0
f. COMPARABLE SALES APPROACH	4		4.0	4.0
g. 25% MAINTENANCE INSPECTION	4		4.0	4.0
h. LAND VALUATION MODEL CALIBRATION	4		4.0	4.0
i. FINAL REVIEW PROCESS	4		4.0	4.0
TOTAL	36		36.0	28.0
3. AGRICULTURAL USE VALUATION	2		2.0	0.0
4. CADASTRAL MAPPING	2		2.0	2.0
5. STATUTORY COMPLIANCE				
a. CVN'S MAILED BEFORE STATUTORY DEADLINE	2		2.0	2.0
b. HEARINGS WITHIN STATUTORY TIMEFRAME	2		2.0	0.0
c. CERTIFICATION TO CLERK ON TIME	2		2.0	0.0
d. PERSONAL PROPERTY LISTED CORRECTLY	2		2.0	2.0
e. RECORDS PROPERLY KEPT	2		2.0	2.0
TOTAL	10		10.0	6.0
I. TOTAL POSSIBLE			100.0	
II. TOTAL RECEIVED				82.2
OVERALL SCORE (II/I) * 100		82.2		
1. b. COD outside acceptable range 2. c. Sales file not maintained in an acceptable manner 2. e. Income approach not properly developed 3. Agricultural use not properly delineated 5. b. Hearings not completed in statutory timeframe 5. c. Values not certified to clerk by statutory deadline				

COMPLIANCE REVIEW: SAMPLE 2					
SUBCLASS WEIGHTING:					
	SUBCLASS	APPRAISED VALUE	% OF TOTAL		
	RESIDENTIAL	250,000,000	84.7		
	COMM./IND.	45,000,000	15.3		
	TOTAL	295,000,000	100		
MEASURE		POINTS ALLOCATED	SUBCLASS WEIGHT	POINTS POSSIBLE	POINTS RECEIVED
1. STATISTICAL MEASURES					
a. RESIDENTIAL					
	APPRAISAL LEVEL	25.0	0.847	21.2	21.2
	APPRAISAL UNIFORMITY	25.0	0.847	21.2	21.2
b. COMMERCIAL/INDUSTRIAL					
	APPRAISAL LEVEL	0.0	0.153	0.0	0.0
	APPRAISAL UNIFORMITY	0.0	0.153	0.0	0.0
	TOTAL			42.4	42.4
2. PROCEDURES					
	a. APPRAISAL PLAN	4		4.0	4.0
	b. COST INDEX	4		4.0	4.0
	c. SALES FILE	4		4.0	0.0
	d. DEPRECIATION DOCUMENTATION	4		4.0	4.0
	e. INCOME APPROACH	4		4.0	0.0
	f. COMPARABLE SALES APPROACH	4		4.0	4.0
	g. 25% MAINTENANCE INSPECTION	4		4.0	4.0
	h. LAND VALUATION MODEL CALIBRATION	4		4.0	4.0
	i. FINAL REVIEW PROCESS	4		4.0	4.0
	TOTAL	36		36.0	28.0
3. AGRICULTURAL USE VALUATION					
		2		2.0	0.0
4. CADASTRAL MAPPING					
		2		2.0	2.0
5. STATUTORY COMPLIANCE					
	a. CVN'S MAILED BEFORE STATUTORY DEADLINE	2		2.0	2.0
	b. HEARINGS WITHIN STATUTORY TIMEFRAME	2		2.0	0.0
	c. CERTIFICATION TO CLERK ON TIME	2		2.0	0.0
	d. PERSONAL PROPERTY LISTED CORRECTLY	2		2.0	2.0
	e. RECORDS PROPERLY KEPT	2		2.0	2.0
	TOTAL	10		10.0	6.0
I. TOTAL POSSIBLE				92.4	
II. TOTAL RECEIVED					78.4
OVERALL SCORE (II/I) * 100			84.8		
Reason for "0" points by measures					
1. b. Median and COD outside acceptable range--Confidence intervals overlap acceptable range					
2. c. Improper handling of COV's					
e. No income and expense file					
3. Cost tables not updated with current use values					
5. b. Hearings scheduled past deadline					
c. Certification made past deadline					

I. STATISTICAL COMPLIANCE REVIEW

The following statistical review shall be used to establish whether the county's appraisal performance is in substantial compliance pursuant to Property Valuation Division statistical measures and Kansas statutes.

A. APPRAISAL LEVEL:

The median ratio measure of central tendency must suggest the level of appraised value for a subclass of property falls between 90 and 110 percent.

If the median ratio does not suggest a ratio within the prescribed range, a confidence interval test shall be made to provide an indication of reliability. If, at the 95% confidence level, the subclass falls within the prescribed range, the appraisal level shall not be out of compliance.

B. APPRAISAL UNIFORMITY:

The average deviation of ratios about the median appraisal level shall be measured by the coefficient of dispersion (COD). The COD measure must suggest a deviation of 20% or less for the *residential* subclass and the *commercial/industrial* subclass. If a subclass fails to meet these measures, a confidence interval test shall be performed on the COD. If the suggested range includes the maximum acceptable COD prescribed for the subclass at the 95% confidence level, appraisal uniformity shall not be out of compliance.

For example:

COD = 18% Confidence interval = 13-21%

This example would be considered in compliance because the COD is less than 20%. The confidence interval does suggest, however, there is a possibility the COD could actually be out of compliance due to imprecision in the statistical measure.

COD = 30% Confidence interval = 22-38%

This example is out of compliance because the COD is 30% and there is a high degree of confidence that the true COD measure does not fall below the 20% maximum specified for this subclass.

COD = 22% Confidence interval = 17-27%

This example is not out of compliance although the COD is 22%. Due to the imprecision in the statistical measure it is possible that the COD is actually within the range of 17 to 20%; therefore, the county would be found in compliance.

C. SAMPLE SIZE:

If less than 10 valid sales are collected for each subclass during the study period, all valid sales from the previous study period for that subclass shall be included in the statistical analysis. Sales used from the previous study period shall be trended to account for any changes in the market conditions since the date of sale.

II. PROCEDURAL COMPLIANCE REVIEW

The following procedural review is designed to establish whether the county's appraisal performance, as it pertains to appraisal guidelines and directives, is in substantial compliance. It is very important that the county has the ability to perform the appraisal functions required by manuals, guidelines and directives.

- A. **REAPPRAISAL MAINTENANCE PLAN:**
PVD shall confirm that the county has prepared and submitted to the Director of Property Valuation a feasible appraisal maintenance plan for the current year. The plan must contain objectives, personnel requirements, a budget and be approved by the Director.
- B. **COST INDEX ANALYSIS:**
PVD shall review and confirm that the county has a current cost index study and the cost tables are updated to reflect that study. The county must document that they have developed a new construction cost file, trend analysis, cost index analysis and statistical analysis proving the index.
- C. **SALES FILE:**
PVD shall verify that the county has a sales file that documents validity of sales, field inspection of data and sales price adjustments. Both physical and computer files must be maintained and updated on a regular basis.
- D. **DEPRECIATION DOCUMENTATION:**
PVD shall confirm that the county has a depreciation analysis that utilizes all available valid sales and includes neighborhood CDU analyses. The county must include appropriate statistical and graphics reports and statistical analyses to test percent good assignments. The county must update percent good tables, if appropriate, with the results of the yearly analysis.
- E. **INCOME APPROACH:**
PVD shall verify that the county has attempted or developed an income approach to value for appropriate properties. The county appraiser must document: neighborhood analysis, rental survey documentation, income and expense analysis, vacancy study, effective tax rate study, capitalization rate development documentation, expense summary used for public disclosure (general summary of income and expense data as opposed to specific income and expense statements). Updated income and expense models must be completed.
- F. **COMPARABLE SALES APPROACH:**
PVD shall verify that the county has developed a market approach to value. The county must use logical variables, coefficients, selection criteria and neighborhood grouping.
- G. **25% MAINTENANCE REINSPECTION:**
PVD shall confirm that the county has performed the data collection reinspection. Documentation on field documents as well as on the KSCAMA system showing data collection, quality control, grading and CDU application activities must be maintained.
- H. **LAND VALUATION MODEL CALIBRATION:**
PVD shall verify that the county has developed and calibrated land valuation models. Neighborhood analysis forms, updated sales maps and data summary and analysis documentation must be complete to be considered in compliance. PVD shall also confirm that land pricing tables have been updated. Records shall be reviewed to determine lot sizing and model assignment uniformity in order to assist in determining conformity.
- I. **FINAL REVIEW PROCESS:**
PVD shall verify that the county has performed the final review of values. The county must document the date, person/persons performing the final review, qualifications of

person/persons performing the final review, time frame and resource allocation for performing a careful and critical examination of values.

III. AGRICULTURAL USE VALUATION

PVD shall confirm that the county has performed a review/inspection for current agricultural use and influence factors. The county must identify current use of agricultural land, including crop land, grassland, irrigated land, waterways, non-productive land, farm homesites and adverse influences, and update land pricing tables with current PVD values.

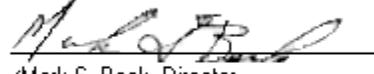
IV. CADASTRAL MAPPING

PVD shall confirm that accurate property ownership maps are being maintained. Updated field maps (showing new plats, splits and combinations), an updated assessment administration file and adherence to the parcel definition must be maintained.

V. CONSTITUTIONAL AND STATUTORY COMPLIANCE

The following review areas are to establish whether the county is following Kansas statutes not previously covered.

- A. Change of value notices mailed before statutory deadline. (K.S.A. 1994 Supp. 79-1460)
- B. Informal hearings held within statutory time frame or an extension has been granted pursuant to K.S.A. 1994 Supp. 79-1404, *Seventeenth*. (K.S.A. 1994 Supp. 79-1448.)
- C. Values certified to county clerk by statutory deadline, provided an extension has not been granted pursuant to K.S.A. 1994 Supp. 79-1404, *Seventeenth*. (K.S.A. 79-1466 and 79-1467)
- D. Real estate value trend study published at least five business days prior to the mailing of the CVN's. (K.S.A. 1994 Supp. 79-1460)
- E. Personal property listed as required and penalties applied where applicable. (K.S.A. 1994 Supp. 79-306 and 79-1422; K.S.A. 1994 Supp. 79-332a)
- F. The preservation and protection of all property tax records. (K.S.A. 45-403)


Mark S. Beck, Director
Division of Property Valuation

Approved: November 3, 1995



K A N S A S

DEPARTMENT OF REVENUE DIVISION OF PROPERTY VALUATION

DIRECTIVE 03-041

TO: REGISTER OF DEEDS

FROM: Mark S. Beck, Director

SUBJECT: Real Estate Sales Validation Questionnaires; Filing Requirements
(To replace Directive #92-016 and 94-028)

This directive is adopted pursuant to the provisions of K.S.A. 79-505, and shall be in force and effect from and after the Director's approval date.

Register of Deeds shall comply with the following procedures in handling and processing real estate sales validation questionnaires.

1. The only exceptions to the requirement to file a real estate sales validation questionnaire are statutory.

K.S.A. 79-1437e(a), as amended by L. 2002, ch. 22, provides:

The real estate sales validation questionnaire required shall not apply to transfers of title:

- (1) recorded prior to the effective date of this act;
- (2) made solely for the purpose of securing or releasing security for a debt or other obligation;
- (3) made for the purpose of confirming, correcting, modifying or supplementing a deed previously recorded, and without additional consideration;
- (4) by way of gift, donation or contribution stated in the deed or other instrument;
- (5) to cemetery lots;
- (6) by leases and transfers of severed mineral interests;

- (7) to or from a trust, and without consideration;
- (8) resulting from a divorce settlement where one party transfers interest in property to the other;
- (9) made solely for the purpose of creating a joint tenancy or tenancy in common;
- (10) by way of a sheriff's deed;
- (11) by way of a deed which has been in escrow for longer than five years;
- (12) by way of a quit claim deed filed for the purpose of clearing title encumbrances;
- (13) when title is transferred to convey right-of-way or pursuant to eminent domain;
- (14) made by a guardian, executor, administrator, conservator or trustee of an estate pursuant to judicial order;
- (15) when title is transferred due to repossession; or
- (16) made for the purpose of releasing an equitable lien on a previously recorded affidavit of equitable interest, and without additional consideration.

When a real estate questionnaire is not required due to one of the exemptions listed above, the exemption number or reason for an exemption must be clearly stated on the deed. The register of deeds should not make changes to the face of the deed by adding the exemption number or exemption description. (*Also see Att'y Gen. Op. No. 92-122*)

2. The Division of Property Valuation supplies a three-part real estate sales validation questionnaire (form number PV-RE-21) which is required when an affidavit of equitable interest, deed in real estate, or any other instrument used to transfer real property is recorded in the office of the register of deeds. Only counties having prior written approval from the director may use a special one-part version of the form (PV-RE-21-OP). The one-part form can be used in conjunction with image document management systems. Photocopies are not acceptable; however, filers may submit a computer-printed form. The digital version of the form (PV-RE-21-OP-CG) can be obtained from the Department of Revenue website. Instructions for completing the questionnaire must be printed on the reverse side or attached on a separate page. Counties accepting one-part forms are required to provide the original document(s) to the Division of Property Valuation.
3. The "total sale price" must be entered on the real estate sales validation questionnaire. If one dollar (\$1.00), ten dollars (\$10.00) or any nominal sale price is entered on the real estate sales validation questionnaire, the register of deeds shall question the accuracy of the sale price as entered. If the grantor, grantee, or agent affirms that the sale price as entered is correct, the deed should be recorded.
4. A real estate sales validation questionnaire is not required on a deed that states "without consideration" or that has one dollar (\$1.00), ten dollars (\$10.00) or some other nominal value entered thereon. "Without consideration" as used in K.S.A. 79-1437(e)(7), as amended by L. 1992, ch. a59, § 2, means "gift." Therefore, an entered consideration of one dollar (\$1), ten dollars (\$10) or "love and affection" on a deed shall be construed as a "gift," and the deed accepted without a real estate sales validation questionnaire. However, if the phrase "one dollar (\$1.00) and other valuable consideration"

has been entered on the deed, a real estate sales validation questionnaire is required to record the deed.

5. The buyer, seller or agent thereof may complete and sign the real estate validation questionnaire.
6. If a government entity, such as a county, conveys real property, the real estate sales validation questionnaire must be signed by the government official(s) who signed the deed or an agent.
7. Multiple deeds conveying partial interests and filed simultaneously, do not require multiple real estate sales validation questionnaires, provided the real estate sales validation questionnaire filed is annotated to state that the consideration entered thereon is the total consideration for the transfer of the entire interest. The register of deeds shall indicate in the upper left-hand corner of the real estate sales validation questionnaire the deed book and page number range assigned to the corresponding deeds.
8. A real estate sales validation questionnaire with the phrase "other valuable consideration" entered as the sales price shall not be accepted. It shall be returned for the sale price to be entered before the deed, instrument or affidavit may be recorded.
9. The Register of Deeds has a legal obligation to see that the real estate sales validation questionnaire is completed. At a minimum, this requires that each real estate sales validation questionnaire be scrutinized for completion of the identification and location information and all questions thereon.
10. A real estate sales validation questionnaire without every question answered, including the sale price, the signature and phone numbers entered is not "completed". Incomplete real estate sales validation questionnaires accompanied by the deed, other instrument transferring title to real estate or affidavit of equitable interest must be returned to the filer with notice that such deed, instrument or affidavit has not been recorded.
11. Phone numbers for both the buyer and the seller are required when the agent completes a real estate sales validation questionnaire.
12. The phrase "made for the purpose of confirming, correcting, modifying or supplementing a deed previously recorded, and without additional consideration," (K.S.A. 79-1437e) is explained as follows:

Confirm means "to support or establish the certainty or validity of; verify." The American Heritage Dictionary of the English Language, 386 (4th Edition, 2000).

Correct means "to remove errors from." Webster's II New Riverside University Dictionary, 314 (1984).

Modify means "To change in form or character; alter." The American Heritage Dictionary of the English Language, 1130 (4th Edition, 2000).

Supplement means "something added to offset a deficiency, or strengthen the whole; a section added to a document to provide additional data, or to correct errors." Webster's II New Riverside Dictionary, 1163 (1984).

The recurrent theme of these definitions is an incidental change, not a change in substance. In the case of a deed previously recorded, this would mean that the change does not change the grantor or the

grantee (although, e.g., a change may be made in the spelling of the grantor or grantee's name). Whatever the change, the intent to convey the real property to a named person or entity is not changed. Also, there can be no additional consideration.

13. It is a misdemeanor to falsify the sale price of real estate transferred on a real estate sales validation questionnaire (K.S.A. 79-1437g). Any Register of Deeds or other county official who has information or suspects that a real estate sales validation questionnaire has been falsified shall notify the County Attorney or County Counselor for possible legal action.
14. Individuals may obtain photocopies of real estate sales validation questionnaires if they have statutory access to them (K.S.A. 79-1437f). K.S.A. 45-219(a) provides that any person may make abstracts or copies of any public record to which such person has access under the Open Records Act. Public officials may require advance payment of the actual cost of furnishing copies, including the cost of staff time, to make the information available. K.S.A. 45-218(f); K.S.A. 45-219(c)(1). (*Also see Att'y Gen. Op. No. 92-38*)

Financial institutions can also obtain copies of real estate sales validation questionnaires for conducting appraisals or evaluations that are being conducted pursuant to state and federal regulations.

The Internal Revenue Service (IRS) also has access to real estate sales validation questionnaires (*United States v. Martin*, 542 F. Supp. 22 (1982)).

15. Transfer on Death Deeds do not require the completion of the *Kansas Real Estate Sales Validation Questionnaire* because it does not actually transfer property at the time of filing.
16. Only those deeds to and from a trust and *without consideration* do not require a questionnaire be completed.
17. The Register of Deeds shall also comply with the Permanent Administrative Regulations promulgated by the Department of Revenue, Division of Property Valuation. Article 4 (Real Estate Ratio Study), 93-4-2 and 93-4-3 reference the duties of the Register of Deeds.

Approved: February 5, 2003

Date



Mark S. Beck
Director of Property Valuation.

REAL PROPERTY SUBCLASSES & ASSESSMENT RATES

CONSTITUTION OF THE STATE OF KANSAS Article II.-§ 1. Nov. 3, 1992

System of taxation; classification: exemption.

- (a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, 1993, and each year thereafter...

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

- (1) Real Property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which same homes are located
11.5%

(KSCAMA Suffix Codes RR, RU, FR, FU)

- (2) Land devoted to agricultural use that shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution
30.0%

(KSCAMA Suffix Codes AU, AR)

- (3) Vacant Lots **12.0%**

(KSCAMA Suffix Codes VU, VR)

- (4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law **12.0%**

(KSCAMA Suffix Codes NR, NU)

- (5) Public utility real property, except railroad real property that shall be assessed at the average rate that all other commercial and industrial property **33.0%**

(KSCAMA Suffix Codes UL, UU)

- (6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use **25.0%**

(KSCAMA Suffix Codes CU, CR, AU & AR with agricultural improvements)

- (7) All other urban and rural real property not otherwise specifically subclassed **30.0%**

(KSCAMA Suffix Codes OU, OR)

----- Kansas Register-----

State of Kansas

Department of Revenue
Division of Property Valuation

Permanent Administrative Regulations

Article 3.—CERTIFICATES OF VALUE

93-3-1 to 93-3-4. (Authorized by K.S.A. 1973 Supp. 79-1435, 79-1436, 79-1437, 79-1441, 79-1442 as amended; K.S.A. 1973 Supp. 58-2223a, 58-2223b, 58-2223c, 58-2223d, 58-2223e; effective E-74-48, Sept. 1, 1974; effective May 1, 1975; revoked June 26, 1998.)

Article 4.—REAL ESTATE RATIO STUDY

93-4-1. (Authorized by K.S.A. 79-1441; implementing K.S.A. 79-1437; effective T-85-13, May 3, 1984; effective May 1, 1985, revoked June 26, 1998.)

93-4-2. Annotation and disposition of real estate sales validation questionnaires; duties of county officials. (a) Not later than three business days after the receipt of a real estate sales validation questionnaire, the register of deeds shall annotate each copy with the following information:

- (1) the volume and page entry from the general index, indicating where the deed, instrument, or affidavit of equitable interest that accompanies it is recorded;
- (2) the county official validation number; and
- (3) the recording date.

The register of deeds shall then forward the county appraiser's copy and the director of property valuation's copy to the county appraiser. The register of deeds shall retain the original copy, but an electronic copy may be retained instead when the register of deeds has been authorized by the director of property valuation to process real estate sales validation questionnaires by electronic imaging.

- (b) Not later than three business days after the receipt of the county appraiser's and the director's copies, the county appraiser shall enter the parcel identification number on both copies. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998.)

93-4-3. Split real estate parcel sales; duties of county officials. Not later than 10 business days after the receipt of a real estate sales validation questionnaire concerning a split real estate parcel sale, the county appraiser shall perform one of the following:

- (a) enter the sales information on the parent parcel record in the county's computer-assisted mass appraisal system; or
- (b) enter the sales information on the split parcel record in the county's computer-assisted mass appraisal system after the transmission of the real property appraisals has been completed pursuant to K.S.A. 79-1466, and amendments thereto. (Authorized by the K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998.)

93-4-4. Assemblage and entering of sales data; accounting for real estate sales validation questionnaires; duties of county officials. Not later than the 10th day of each month, the county appraiser shall assemble and enter into the county's computer-assisted mass appraisal system the sales data pertaining to sales that occurred on or before the last day of the preceding month, as obtained from the real estate sales validation questionnaires received from the register of deeds.

The county appraiser shall account for all real estate sales validation questionnaires by entering sales information from all questionnaires into the data base fields in the county's computer-assisted mass appraisal system. The county appraiser shall maintain in a void file those questionnaires that cannot be matched with a parcel of real estate, those that contain information that cannot be entered in the county's computer-assisted mass appraisal system, and those that were not required by K.S.A. 79-1437e, and amendments thereto. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998.)

93-4-5. Access to county records by the director of property valuation; duties of county officials. (a) The county shall make its computer-assisted mass appraisal system available to the director of property valuation and the director's agents, to generate and print reports and to prepare data files to enable the electronic extraction of sale information on a monthly basis.

(b) Upon written request by the director of property valuation, the county appraiser shall prepare and transmit the electronic assessment administration file to the director not later than 10 business days after the receipt of the request.

(c) The county appraiser shall maintain extracted sales files in the county's computer file library for at least 15 business days before being deleted or erased. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998.)

93-4-6. Standards. The "standard on ratio studies," adopted by the executive board of the international association of assessing officers in July 1999, shall constitute the minimum standard for the design, preparation, and use of the ratio study. The performance standards, summarized in table 7 of the "standard on ratio studies," shall be used to evaluate the appraisal of residential and commercial and industrial real estate, except that the coefficient of dispersion shall be 20 or less, with a confidence interval of 95 percent. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1485, 79-1486, 79-1487, 79-1488, 79-1489, 79-1490, 79-1492, 79-1493; effective June 26, 1998; amended April 20, 2001.)

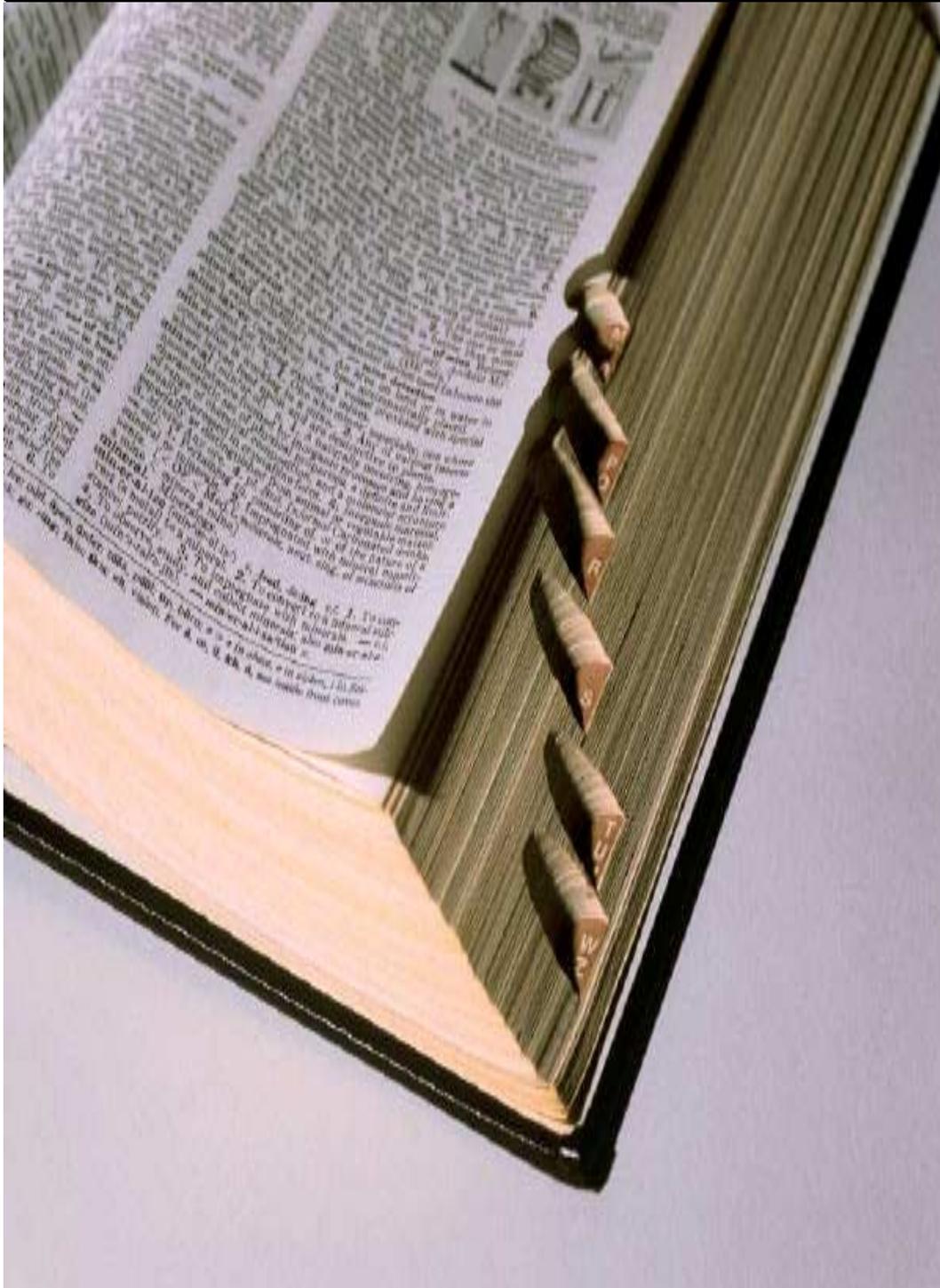
Doc. No. 026392

Kansas Secretary of State, 2001

Vol. 17, No. 24, April 5, 2001

Section V

Glossary of Terminology



Glossary*

Adjusted Sale Price	The sale price that results from adjustments made to the stated sales price to account for the effects of time, personal property, financing or the like.
Aggregate Mean Ratio	See weighted mean ratio.
Alternative Hypothesis	The negation of the null hypothesis and usually consists of a statement saying "H ₀ is not true" or "Fail to accept H ₀ ." It is denoted by H ₁ . A statement indicates the opposite of the null hypothesis.
Appraisal-Sales Price Ratio	The ratio of the appraised value to the sale price (<i>or adjusted sale price</i>) of a property. The appraised value divided by the sale price.
Array	An ordered arrangement of data such as a listing of sales ratios in order to magnitude from high to low or low to high.
Assessment Progressivity (<i>Regressivity</i>)	An appraisal bias such that high-value properties are appraised higher (<i>lower</i>) than low-value properties. (<i>See also Price-Related Differential.</i>)
Assessment Ratio	The ratio of the assessed value to an indicator of market value.
Average Absolute Deviation	The sum of the absolute (<i>sign ignored</i>) differences between the individual observations and the average of all the observations, divided by the number of observations.
Average Market Value	Sum of the market values divided by the number of values added together.
Average Sale Price	Mean sale price. The sum of all sales divided by the number of samples.
Bootstrap	A computer intensive statistical procedure designed to provide numerous random samples from the original data set, which are in turn used to generate the statistics of interest, such as point estimates and confidence intervals. This procedure is particularly helpful when the original data set is small, in order to give more accurate statistics.
Broadened Median	A special type of median that reduces insensitivity to rounding and grouping of observations around the middle ratio.
Coefficient of Concentration (<i>COC</i>)	The percentage of ratios falling within a specified percentage range (\pm) of the median ratio.
Coefficient of Dispersion (<i>COD</i>)	The average of the absolute deviation of a sample of ratios from the median ratio, expressed as a percentage of the median. The most common measure of uniformity in sales ratio studies. Low COD's tend to be associated with good appraisal uniformity.
Coefficient of Quartile Deviation	The interquartile ranges of a sample of ratios divided by 2 and expressed as a percentage of the median ratio. This measure of

uniformity was referred to as the coefficient of dispersion when it was first adopted for use in assessment performance in 1954. Like the median, it is very resistant to the influence of outlier ratios.

Coefficient of Variation (COV)	The standard deviation expressed as a percentage of the mean ratio.
Confidence Interval	For a given confidence level, the range within which one can conclude that a population parameter (<i>such as the median ratio</i>) lies. The reliability of confidence intervals depends on the extent to which required statistical assumptions are met. A range of numbers within that we expect the true value of the population parameter to be contained. The high and low endpoints of the interval are computed based on sample information.
Confidence Level	The degree of precision selected for a confidence interval and other statistical tests. Ratio study confidence intervals are based on 95% confidence levels.
Consideration	The amount of money and other valuable goods or services upon which a buyer and a seller agree to consummate a sale.
Critical Values	Hypothesis testing uses a decision rule that specifies for every possible value of a statistic whether the null hypothesis should be accepted or rejected. The test procedure divides the sample space (<i>a set of possible values of a sample statistic</i>) into mutually exclusive parts called the acceptance region and the rejection (<i>or critical</i>) region. The critical region calls for rejecting the null hypothesis. The values that lie exactly on the boundary of the region of rejection are the critical values.
Descriptive Statistics	Statistics used to describe or summarize information about a sample. These measures include point estimates.
Dispersion	The degree to which data are distributed either tightly or loosely around a measure of central tendency. Measures of dispersion include the range, average deviation, median absolute deviation, standard deviation, coefficient of dispersion, median percent deviation and coefficient of variation.
Geometric Mean Ratio	A measure of central tendency computed by multiplying the values of all of the observations by one another and then taking the result to an exponent equal to one divided by the number of observations. The geometric mean is less sensitive to extreme ratios than the arithmetic mean.
Harmonic Mean Ratio	A specially calculated mean that is based upon the reciprocal of the arithmetic mean of the reciprocals of each value in the data set. (<i>Reciprocal: the inverse of a number, i.e., the reciprocal of 0.40 is 2.50.</i>) It is less effected of extreme values in the data set than the arithmetic mean or the geometric mean.
Histogram	A bar chart or graph of a frequency distribution in which the frequencies of the various classes are indicated by horizontal or vertical bars whose lengths are proportional to the number or percentage of observations in each class.

Hypothesis	An unproved proposition that tentatively explains certain facts; a proposition that is empirically testable; a probable answer to a question.
Inferential Statistics	Statistics used to make judgments about a population based on information obtained from a sample.
Interquartile Range (<i>Interquartile Deviation</i>)	The result obtained by subtracting the first quartile from the third quartile. The interquartile range contains the middle 50% of the observations.
Market	The “place” in which buyers and sellers interact. The collective body of buyers and sellers for a particular product.
Market Price	The price a particular buyer and seller agree to in a particular transaction that occurs in an open and competitive market.
Market Value	Pursuant to K.S.A. 79-503a, “... <i>The amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion...</i> ”
Maximum Ratio	Largest sales ratio in the sample.
Mean Ratio	Result of adding all the ratios and dividing by the number of ratios. For example, the arithmetic mean of 3, 5 and 10 is 18 divided by 3, is 6. (<i>Also called the arithmetic mean.</i>)
Median	The midpoint or middle value when a set of values is ranked in order of magnitude; if the number of values is even, the midpoint or average of the two middle values. It is the second quartile.
Median Absolute Deviation (<i>MAD</i>)	The median of the absolute deviations from the median. In a symmetrical distribution, the measure approximates one-half of the interquartile range.
Median Percent Deviation	A relative measure of uniformity that is found by the median absolute deviation (<i>MAD</i>) by the median ratio.
Median Ratio	Middle ratio in a sorted array of ratios. If the number of ratios is even, it is the average of the middle two ratios.
Minimum Ratio	Lowest sales ratio in the sample.
Mode	A value most often assumed by a variable. By extension for grouped data, the class in which a plurality of the observations falls.
Nonparametric	A statistic whose interpretation or reliability does not depend on the distribution of the underlying data.
Normal Distribution	A theoretical frequency distribution often approximated in real world situations. It is a symmetrical and bell-shaped distribution where 68% of the observations occur within one standard deviation of the mean and 96% within two standard deviations of the mean.

Normality Test	A test to determine if the data is considered to be normally distributed or conforms to a bell-shaped curve (<i>Gaussian shape</i>). The D'Agostino-Pearson K^2 normality test is used in the ratio study.
Null Hypothesis	A hypothesis that one chooses to accept in the absence of sufficient evidence to the contrary. (<i>Also known as the research hypothesis.</i>)
Observation	An observation is one recording or occurrence of the value of a variable. One ratio out of a sample of ratios is an example.
Open Market	A freely competitive market in which any buyer or seller may trade and in which prices are determined by competition.
Outliers	Observations that have unusual values differing markedly from a measure of central tendency. Some outliers occur naturally. Others are due to data errors.
Parameter	Numerical descriptive measures of the population, for example, the arithmetic mean or the standard deviation. Parameters are generally unknown and estimated from statistics calculated from a sample of the population.
Parametric Statistic	A statistic whose interpretation or reliability depends on the distribution of the underlying data.
Percentile	Values that divide a set of data into specified percentages when the data are arrayed in ascending order. The tenth percentile is the value of the observation below which the lowest 10% of the values fall, the twentieth percentile is the value below which the lowest 20% of the values fall, and so forth.
Population	All the items of interest, for example, all the properties in a subclass, jurisdiction or neighborhood.
Price-Related Differential (PRD)	A simple statistic used to measure appraisal regressivity or progressivity sometimes referred to as vertical inequity. It is calculated by taking the mean ratio and dividing it by the weighted mean ratio.
Quartiles	The values that divide a set of data into four equal parts when the data are arrayed in ascending order.
Random Sample	A sample in which each item of the population has an equal chance of being included and by extension, each possible combination of n items has an equal chance of occurrence.
Range	(1) The maximum value of a sample minus the minimum value. (2) The difference between the maximum and minimum values that a variable may assume.
Ratio Study	A study of the relationship between appraised or assessed values and the market values of property. Indicators of market values may be either sales (<i>sales ratio study</i>) or independent "expert" appraisals (<i>appraisal ratio study</i>). Of common interest in ratio studies is the level and uniformity of the appraisals or assessments.

Representative Sample	A sample of observations from a larger population of observations, such that statistics calculated from the sample can be expected to represent the characteristics of the population being studied.
Sales Price	Price a parcel of real property sold for. In some cases, this value must be adjusted to remove non-real estate components or trended back to January 1 (<i>the appraisal date</i>).
Sales Ratio	A ratio of the county appraisers estimate of value to the sale price of a property (<i>appraised value ÷ sale price</i>).
Sales Data	Information about the nature of the transaction and the sale price and property characteristics as of the date of sale.
Sample	A set of observations selected from a population. If the sample was randomly selected, basic concepts of probability may be applied. (<i>See random sample and representative sample.</i>)
Skewed	Quality of a frequency distribution that makes it asymmetrical. Distributions with longer tails on the right than on the left are said to be skewed to the right or to be positively skewed. Distributions with longer tails to the left are said to be skewed to the left or to be negatively skewed.
Standard Deviation	The statistic calculated from a set of numbers by subtracting the mean from each value and squaring the remainders, adding together these squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability tables. When the data are not normally distributed, the standard deviation is less meaningful and should be used with caution.
Statistics	(1) Numerical point estimates calculated from a sample (<i>for example, the mean, median or coefficient of dispersion</i>). Statistics are used to estimate corresponding measures, termed parameters for the population. (2) The science of studying numerical data systematically and presenting useful results. Two main branches of statistics exist: <i>descriptive and inferential</i> .
Stratify	To divide, for purposes of analysis, a sample of observations into two or more subsets according to some criterion or set of characteristics.
Stratum, Strata (Pls.)	A class or subset as a result of stratification.
Subclass	A group of properties with related use characteristics. In Kansas, the following subclasses of real property are used in the ratio study: (1) residential, including multi-family residential mobile homes and condominiums; (2) land devoted to agricultural use; (3) vacant lots; (4) property owned and operated by not-for-profit organizations; (5) public utility property;

- (6) commercial and industrial property and buildings and other improvements located upon land devoted to agricultural use;
- (7) all other urban and rural real property not otherwise specifically subclassed.

Tolerance Limits Interval measure that provides a specified degree of confidence that a prescribed proportion of the population values is thought to be contained within.

Trending Adjustment to the sale price to account for inflation or deflation that has occurred in the local market between January 1 (*the appraisal date*) and the date of sale.

Weighted Coefficient of Dispersion The coefficient of dispersion when absolute differences between individual assessment ratios and the measure of central tendency are weighted on the basis of sale price.

Weighted Mean In ratio studies, the value weighted mean is calculated by weighting the ratios based on their sale prices. A shortcut method is to sum the appraisals (*or assessments*), sum the sale prices and divide the first result by the second.

Weighted Mean Ratio Sum of the appraised values divided by the sum of the sales price, which weights each ratio in proportion to its sale price. Also known as the sum of the aggregates.

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