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## 2009 Commission Summary

### 54 Knox

#### Residential Real Property - Current

Number of Sales	284	COD	13.38
Total Sales Price	\$14,968,916	PRD	106.66
Total Adj. Sales Price	\$14,925,766	COV	18.55
Total Assessed Value	\$12,889,385	STD	17.08
Avg. Adj. Sales Price	\$52,556	Avg. Absolute Deviation	12.55
Avg. Assessed Value	\$45,385	Average Assessed Value of the Base	\$36,506
Median	94	Wgt. Mean	86
Mean	92	Max	157
Min	40.00		

#### Confidence Interval - Current

95% Median C.I	92.15 to 95.37
95% Mean C.I	90.12 to 94.09
95% Wgt. Mean C.I	83.49 to 89.22

% of Value of the Class of all Real Property Value in the County	21.46
% of Records Sold in the Study Period	5.88
% of Value Sold in the Study Period	7.32

#### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	316	95	9.38	105.19
2007	316	96	10.3	106.5
2006	326	96	13.17	107.07
2005	339	96	17.22	110.64

## 2009 Commission Summary

### 54 Knox

#### Commercial Real Property - Current

Number of Sales	42	COD	10.97
Total Sales Price	\$2,442,975	PRD	106.08
Total Adj. Sales Price	\$1,979,821	COV	17.55
Total Assessed Value	\$1,850,730	STD	17.41
Avg. Adj. Sales Price	\$47,139	Avg. Absolute Deviation	10.92
Avg. Assessed Value	\$44,065	Average Assessed Value of the Base	\$46,471
Median	100	Wgt. Mean	93
Mean	99	Max	153
Min	43		

#### Confidence Interval - Current

95% Median C.I	96.40 to 102.03
95% Mean C.I	93.90 to 104.43
95% Wgt. Mean C.I	88.08 to 98.88

% of Value of the Class of all Real Property Value in the County 3.49

% of Records Sold in the Study Period 6.82

% of Value Sold in the Study Period 6.47

#### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	48	99	6.28	102.55
2007	54	98	12.07	96.2
2006	44	98	27.84	95.4
2005	45	98	23.75	104.43

## 2009 Commission Summary

### 54 Knox

#### Agricultural Land - Current

Number of Sales	125	COD	20.36
Total Sales Price	\$22,482,733	PRD	106.33
Total Adj. Sales Price	\$22,295,958	COV	26.90
Total Assessed Value	\$14,905,553	STD	19.12
Avg. Adj. Sales Price	\$178,368	Avg. Absolute Deviation	14.21
Avg. Assessed Value	\$119,244	Average Assessed Value of the Base	\$114,410
Median	70	Wgt. Mean	67
Mean	71	Max	129.33
Min	34.79		

#### Confidence Interval - Current

95% Median C.I	67.05 to 73.54
95% Mean C.I	67.73 to 74.44
95% Wgt. Mean C.I	63.18 to 70.52

% of Value of the Class of all Real Property Value in the County	75.05
% of Records Sold in the Study Period	2.32
% of Value Sold in the Study Period	1.94

#### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	153	73	22.01	108.27
2007	138	72	18.89	105.39
2006	128	76	20	104.15
2005	93	75	18.01	101.36



## **2009 Opinions of the Property Tax Administrator for Knox County**

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (IAAO). My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Knox County is 94.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Knox County is in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Knox County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Knox County is in compliance with generally accepted mass appraisal practices.

### **Agricultural Land or Special Valuation of Agricultural Land**

It is my opinion that the level of value of the class of agricultural or special value land in Knox County is 70.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Knox County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator





# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>92</b>	COV:	25.50	95% Median C.I.:	88.37 to 94.27	(! : Derived)
TOTAL Sales Price:	14,968,916	WGT. MEAN:	81	STD:	22.73	95% Wgt. Mean C.I.:	77.70 to 84.21	
TOTAL Adj.Sales Price:	14,925,766	MEAN:	89	AVG.ABS.DEV:	16.74	95% Mean C.I.:	86.48 to 91.77	
TOTAL Assessed Value:	12,083,200							
AVG. Adj. Sales Price:	52,555	COD:	18.17	MAX Sales Ratio:	200.00			
AVG. Assessed Value:	42,546	PRD:	110.09	MIN Sales Ratio:	7.69			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	36	98.59	96.18	89.40	11.96	107.58	63.79	126.15	91.30 to 101.54		42,854	38,313
10/01/06 TO 12/31/06	34	95.88	99.14	92.40	14.95	107.30	40.00	144.98	88.72 to 104.72		44,094	40,742
01/01/07 TO 03/31/07	29	94.25	91.79	88.45	14.81	103.77	48.64	131.75	84.58 to 98.14		37,732	33,376
04/01/07 TO 06/30/07	37	93.89	92.31	84.77	11.51	108.89	54.71	151.31	90.43 to 96.23		48,324	40,967
07/01/07 TO 09/30/07	49	80.10	82.16	73.59	22.64	111.64	42.11	200.00	72.78 to 88.92		74,604	54,903
10/01/07 TO 12/31/07	39	93.90	90.28	79.90	16.54	112.99	52.10	125.53	78.66 to 99.21		69,414	55,461
01/01/08 TO 03/31/08	24	92.77	90.32	91.67	17.58	98.52	50.00	132.63	77.47 to 105.70		33,952	31,125
04/01/08 TO 06/30/08	36	75.47	74.64	67.70	32.03	110.26	7.69	164.67	62.68 to 88.92		50,663	34,297
____Study Years____												
07/01/06 TO 06/30/07	136	94.78	94.93	88.59	13.41	107.16	40.00	151.31	93.18 to 97.42		43,560	38,589
07/01/07 TO 06/30/08	148	84.51	83.79	75.93	22.79	110.35	7.69	200.00	78.07 to 89.40		60,821	46,182
____Calendar Yrs____												
01/01/07 TO 12/31/07	154	90.90	88.47	79.36	17.32	111.47	42.11	200.00	84.58 to 94.27		60,032	47,642
____ALL____												
	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27		52,555	42,546

## PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	35	93.87	92.38	87.34	14.29	105.77	58.71	132.63	82.88 to 98.71	36,905	32,233
BLOOMFIELD MH	1	81.48	81.48	81.47			81.48	81.48	N/A	40,000	32,590
BLOOMFIELD V	3	99.60	95.23	97.36	5.66	97.81	84.58	101.50	N/A	2,400	2,336
CENTER	5	81.73	81.32	76.48	11.35	106.33	62.96	96.23	N/A	34,440	26,341
CENTER V	1	122.20	122.20	122.20			122.20	122.20	N/A	5,000	6,110
CREIGHTON	44	98.73	98.83	88.45	15.04	111.74	52.10	164.67	90.57 to 101.70	33,195	29,361
CREIGHTON MH	1	95.09	95.09	95.09			95.09	95.09	N/A	27,000	25,675
CREIGHTON V	4	105.09	101.51	97.04	6.18	104.61	87.85	108.00	N/A	10,913	10,590
CROFTON	22	95.03	94.90	90.32	14.27	105.07	50.51	144.98	83.35 to 106.07	73,089	66,016
CROFTON MH	1	93.06	93.06	93.06			93.06	93.06	N/A	8,000	7,445
CROFTON V	5	88.92	85.01	80.19	15.81	106.01	54.83	114.29	N/A	6,420	5,148
LAKE	30	78.77	77.27	76.18	17.47	101.44	32.30	105.30	70.38 to 86.34	182,567	139,076
LAKE MH	3	73.08	81.21	74.71	22.87	108.70	60.20	110.35	N/A	36,666	27,393
LAKE V	39	76.36	75.53	71.04	34.99	106.32	7.69	200.00	51.76 to 93.89	28,576	20,300
NIOBRARA	6	91.00	91.08	86.56	10.16	105.22	70.40	112.69	70.40 to 112.69	52,458	45,410
NIOBRARA MH	4	101.27	99.01	95.51	6.08	103.67	84.72	108.79	N/A	16,125	15,401
NIOBRARA V	1	98.61	98.61	98.61			98.61	98.61	N/A	8,660	8,540
RURAL	13	74.33	81.16	72.13	22.09	112.52	54.71	126.15	62.47 to 100.98	78,855	56,880
RURAL MH	1	59.80	59.80	59.80			59.80	59.80	N/A	27,500	16,445
VERDEL	2	93.35	93.35	93.34	0.18	100.01	93.18	93.51	N/A	13,625	12,717
VERDIGRE	24	87.63	89.97	80.45	17.61	111.83	60.46	151.31	76.40 to 95.37	41,739	33,580
VERDIGRE MH	2	111.65	111.65	111.99	11.80	99.70	98.47	124.83	N/A	19,500	21,837
WAUSA	31	92.70	90.76	87.73	10.73	103.46	49.08	116.80	87.22 to 98.70	31,048	27,237
WAUSA MH	1	113.70	113.70	113.70			113.70	113.70	N/A	5,000	5,685
WAUSA V	2	117.55	117.55	124.92	9.40	94.10	106.50	128.60	N/A	3,000	3,747
WINNETOON	2	118.49	118.49	117.57	5.95	100.78	111.44	125.53	N/A	23,000	27,040
WINNETOON V	1	95.00	95.00	95.00			95.00	95.00	N/A	800	760
ALL	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	198	94.97	94.39	87.58	14.20	107.78	49.08	164.67	92.70 to 96.75	36,220	31,722
2	2	68.40	68.40	66.33	8.67	103.12	62.47	74.33	N/A	122,250	81,087
3	84	76.71	77.21	75.10	26.85	102.80	7.69	200.00	70.38 to 86.34	89,400	67,141
ALL	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

## PAD 2009 Preliminary Statistics

Base Stat

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Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>92</b>	COV:	25.50	95% Median C.I.:	88.37 to 94.27	(! : Derived)
TOTAL Sales Price:	14,968,916	WGT. MEAN:	81	STD:	22.73	95% Wgt. Mean C.I.:	77.70 to 84.21	
TOTAL Adj.Sales Price:	14,925,766	MEAN:	89	AVG.ABS.DEV:	16.74	95% Mean C.I.:	86.48 to 91.77	
TOTAL Assessed Value:	12,083,200							
AVG. Adj. Sales Price:	52,555	COD:	18.17	MAX Sales Ratio:	200.00			
AVG. Assessed Value:	42,546	PRD:	110.09	MIN Sales Ratio:	7.69			

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	228	92.90	90.78	81.66	16.03	111.18	32.30	164.67	88.72 to 94.96	60,122	49,094
2	56	88.58	82.38	73.05	26.97	112.76	7.69	200.00	76.36 to 96.21	21,748	15,888
____ALL____											
	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	204	93.96	93.15	85.29	15.28	109.21	49.08	164.67	91.30 to 96.23	39,654	33,822
06	68	76.71	75.36	75.23	27.38	100.16	7.69	200.00	67.92 to 87.63	96,437	72,552
07	12	99.74	98.84	89.70	11.22	110.19	73.08	124.83	84.72 to 110.35	23,208	20,818
____ALL____											
	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	20.00	20.00	20.00			20.00	20.00	N/A	5,000	1,000
02-0049											
08-0036	2	93.35	93.35	93.34	0.18	100.01	93.18	93.51	N/A	13,625	12,717
54-0013	62	97.44	96.80	84.90	15.70	114.01	52.10	164.67	90.57 to 99.84	35,968	30,538
54-0096	95	84.99	81.40	78.15	23.26	104.16	7.69	200.00	76.76 to 91.30	86,085	67,276
54-0501	14	94.14	91.36	80.28	11.94	113.81	63.85	112.69	73.08 to 101.54	47,538	38,161
54-0505	2	82.75	82.75	95.64	27.25	86.53	60.20	105.30	N/A	35,000	33,472
54-0576	36	93.30	92.00	86.28	12.34	106.63	49.08	128.60	87.22 to 98.91	31,333	27,035
54-0583	28	89.38	91.74	82.06	19.28	111.79	59.80	151.31	78.66 to 98.47	39,008	32,011
54-0586	44	93.75	91.94	85.08	14.86	108.06	58.71	132.63	82.88 to 99.21	34,763	29,575
70-0005											
70-0542											
NonValid School	1	20.00	20.00	20.00			20.00	20.00	N/A	5,000	1,000
____ALL____											
	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

## PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>92</b>	COV:	25.50	95% Median C.I.:	88.37 to 94.27	(! : Derived)
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TOTAL Assessed Value:	12,083,200							
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## YEAR BUILT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	64	88.92	83.49	72.41	26.77	115.30	7.69	200.00	76.36 to 97.78	21,121	15,294
Prior TO 1860											
1860 TO 1899	23	98.70	100.00	90.71	16.99	110.25	49.08	164.67	85.01 to 104.72	22,065	20,014
1900 TO 1919	66	95.16	93.09	84.71	14.07	109.89	50.51	129.46	89.40 to 98.91	30,995	26,257
1920 TO 1939	18	90.74	89.35	84.63	12.71	105.57	61.53	110.00	80.38 to 99.73	38,288	32,405
1940 TO 1949	7	95.10	93.58	85.57	18.74	109.35	63.79	131.75	63.79 to 131.75	33,285	28,483
1950 TO 1959	21	92.05	96.82	89.84	17.92	107.78	50.70	144.98	83.92 to 111.43	47,069	42,285
1960 TO 1969	17	75.88	78.55	69.26	24.01	113.41	32.30	113.47	60.20 to 101.54	74,188	51,382
1970 TO 1979	34	89.51	87.06	79.10	13.79	110.06	52.10	124.83	76.65 to 93.68	74,180	58,676
1980 TO 1989	12	93.71	92.05	91.74	10.30	100.34	70.40	124.26	81.48 to 98.71	63,916	58,638
1990 TO 1994	8	74.63	78.06	76.13	16.55	102.54	61.41	96.75	61.41 to 96.75	137,812	104,915
1995 TO 1999	4	85.69	87.40	86.32	12.91	101.26	74.61	103.61	N/A	222,750	192,273
2000 TO Present	10	83.66	85.43	80.26	13.75	106.44	61.22	108.79	70.38 to 98.66	256,626	205,976
ALL	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	24	100.00	92.94	90.29	24.14	102.93	31.25	200.00	84.58 to 106.50	1,925	1,738
5000 TO 9999	31	102.38	102.31	101.48	16.18	100.82	20.00	164.67	95.37 to 111.47	6,258	6,351
Total \$											
1 TO 9999	55	101.00	98.22	99.32	19.79	98.89	20.00	200.00	95.00 to 104.90	4,367	4,338
10000 TO 29999	84	96.98	94.94	95.36	16.64	99.57	7.69	144.98	93.58 to 100.00	18,005	17,169
30000 TO 59999	62	90.72	88.00	88.04	12.50	99.95	42.11	124.26	84.03 to 94.60	41,237	36,306
60000 TO 99999	40	76.53	80.15	79.61	16.75	100.68	40.46	108.79	73.52 to 90.43	74,627	59,412
100000 TO 149999	22	76.78	75.60	75.77	20.44	99.78	49.32	111.43	54.71 to 91.30	129,196	97,888
150000 TO 249999	15	76.65	80.37	81.53	17.06	98.59	58.71	103.61	63.85 to 98.22	180,093	146,823
250000 TO 499999	5	78.07	68.51	70.11	15.14	97.72	32.30	82.32	N/A	317,400	222,520
500000 +	1	61.22	61.22	61.22			61.22	61.22	N/A	500,500	306,405
ALL	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

## PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>92</b>	COV:	25.50	95% Median C.I.:	88.37 to 94.27	(! : Derived)
TOTAL Sales Price:	14,968,916	WGT. MEAN:	81	STD:	22.73	95% Wgt. Mean C.I.:	77.70 to 84.21	
TOTAL Adj.Sales Price:	14,925,766	MEAN:	89	AVG.ABS.DEV:	16.74	95% Mean C.I.:	86.48 to 91.77	
TOTAL Assessed Value:	12,083,200							
AVG. Adj. Sales Price:	52,555	COD:	18.17	MAX Sales Ratio:	200.00			
AVG. Assessed Value:	42,546	PRD:	110.09	MIN Sales Ratio:	7.69			

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## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	31	95.00	84.97	67.46	29.46	125.94	7.69	200.00	60.00 to 101.00	3,154	2,128
5000 TO 9999	32	101.96	102.18	97.82	15.87	104.46	60.20	164.67	94.25 to 111.47	7,285	7,126
Total \$											
1 TO 9999	63	99.60	93.71	88.85	22.28	105.47	7.69	200.00	93.06 to 101.88	5,252	4,666
10000 TO 29999	94	94.42	92.57	88.51	15.29	104.58	40.46	136.21	89.40 to 98.47	22,066	19,531
30000 TO 59999	70	90.36	88.13	83.96	15.64	104.97	50.51	144.98	83.35 to 94.96	53,651	45,046
60000 TO 99999	28	74.50	75.13	69.95	20.60	107.41	32.30	108.79	67.26 to 88.74	109,455	76,564
100000 TO 149999	18	85.00	82.27	81.26	11.44	101.25	61.41	98.71	73.45 to 93.54	145,390	118,139
150000 TO 249999	7	98.22	94.83	93.29	8.99	101.65	76.22	111.43	76.22 to 111.43	216,171	201,655
250000 TO 499999	4	74.22	72.29	71.21	8.74	101.50	61.22	79.47	N/A	392,500	279,516
ALL											
	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

## QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	64	88.92	83.49	72.41	26.77	115.30	7.69	200.00	76.36 to 97.78	21,121	15,294
10	3	93.87	96.10	84.17	24.53	114.18	62.68	131.75	N/A	9,400	7,911
20	98	96.14	95.27	86.49	14.67	110.15	50.70	164.67	93.63 to 98.88	30,885	26,713
25	1	49.08	49.08	49.08			49.08	49.08	N/A	37,500	18,405
30	111	87.23	87.12	80.65	15.37	108.02	32.30	136.92	82.88 to 91.30	80,119	64,617
35	3	79.47	74.34	71.91	8.85	103.37	61.22	82.32	N/A	369,166	265,471
40	4	102.87	100.55	98.90	8.44	101.67	85.01	111.43	N/A	120,175	118,847
ALL											
	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

## STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	57	88.92	82.71	73.12	26.64	113.11	7.69	200.00	76.36 to 97.78	21,419	15,662
100	14	96.78	93.29	85.76	15.59	108.78	59.80	124.83	73.08 to 110.35	22,928	19,664
101	136	92.80	90.92	82.85	15.66	109.74	32.30	164.67	88.74 to 95.10	69,138	57,282
102	15	76.76	83.78	74.17	17.41	112.95	61.22	136.21	72.78 to 96.05	121,966	90,463
103	3	86.80	87.95	81.12	10.86	108.42	74.38	102.66	N/A	75,583	61,311
104	51	93.90	91.85	83.47	15.23	110.04	49.08	132.63	84.53 to 98.29	35,076	29,276
106	8	93.11	90.21	66.76	22.81	135.12	40.46	151.31	40.46 to 151.31	16,984	11,339
ALL											
	284	92.12	89.13	80.96	18.17	110.09	7.69	200.00	88.37 to 94.27	52,555	42,546

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>92</b>	COV:	25.50	95% Median C.I.:	88.37 to 94.27	(!: Derived)
TOTAL Sales Price:	14,968,916	WGT. MEAN:	81	STD:	22.73	95% Wgt. Mean C.I.:	77.70 to 84.21	
TOTAL Adj.Sales Price:	14,925,766	MEAN:	89	AVG.ABS.DEV:	16.74	95% Mean C.I.:	86.48 to 91.77	
TOTAL Assessed Value:	12,083,200							
AVG. Adj. Sales Price:	52,555	COD:	18.17	MAX Sales Ratio:	200.00			
AVG. Assessed Value:	42,546	PRD:	110.09	MIN Sales Ratio:	7.69			

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CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	64	88.92	83.49	72.41	26.77	115.30	7.69	200.00	76.36 to 97.78		21,121	15,294
20	7	93.06	89.62	84.46	17.64	106.11	60.20	131.75	60.20 to 131.75		19,492	16,462
30	210	92.72	90.98	81.96	15.59	111.00	32.30	164.67	88.72 to 94.97		62,464	51,197
35	1	105.30	105.30	105.30			105.30	105.30	N/A		55,000	57,915
40	2	65.57	65.57	67.87	16.91	96.61	54.48	76.65	N/A		132,450	89,887
<u>ALL</u>	<u>284</u>	<u>92.12</u>	<u>89.13</u>	<u>80.96</u>	<u>18.17</u>	<u>110.09</u>	<u>7.69</u>	<u>200.00</u>	<u>88.37 to 94.27</u>		<u>52,555</u>	<u>42,546</u>

## **Knox County 2009 Assessment Actions taken to address the following property classes/subclasses:**

### **Residential**

Knox County completed the review of the towns of Creighton and Wausa for 2009. The physical review consisted of walking door to door and reviewing the property for additions, updates, etc. The towns of Bloomfield and Verdigre are expected to be completed in the next review. Appraisal maintenance was completed in other areas of the county. Based on a sales comparison approach of the residential properties, there will be changes to the following towns and lake areas:

Lake properties were evaluated using the Sales Comparison approach to determine if changes were needed. Each subdivision is treated separately first, and then combined as a whole to arrive at the ratio required by law. It is done this way because the subdivisions can vary in terrain, access and amenities, and yet they are in close proximity to each other. They are numbered in the order of placement, from west to east.

#### Lake Area Property (Crofton Area)

1. Bon Homme – Raised improvements 25%
2. Prairie Ridge – Raised lots 5% and raised improvements 10%
3. Grandview – No change
4. Kohles Acres – Valued lots equal to Dales Addition in Kohles
5. Walker Valley View – No change
6. Lakeview Terrace – No Change
7. Elk Ridge Estates – Raised lots 10%
8. Elkhorn Ridge – No change
9. Deer Ridge – No change
10. Cedar Hills – No change
11. Hillcrest Deep Water – Valued lots equal to adjoin Autumn Oaks
12. Autumn Oaks – Raised buildable lots 5%
13. Eagle Ridge – No change
14. Hideaway Acres – Valued Hideaway Acres 5<sup>th</sup> Addition equal to adjoining Hideaway Estates.
15. Hideaway Estates – Raised Lots 20%
16. Merchant Hills – No Change
17. Lake Influence (90-94) – These areas are scatted in and among the subdivided areas of the Lake, but not part of a subdivision. They are treated similar to adjacent areas. The



areas that needed changed were in the 90005 (North Frankfort Township) area & 90025 (Herrick Township) area, where the improvements were raised 10%. The area of 90071 (North Frankfort Township) raised the improvements 155

Santee Area

1. Lakeview Heights, Lakeshore, Valley View, Lakes Hills had no change.
2. Devils Nest – Made various adjustments to the lots in Devils Nest. Many sales were used to determine this.
3. Lindy – No change

Niobrara Area

1. Lazy River Acres – Raised improvements 10%
2. Lake Influence (96-99) – No change

Residential rural homesites were increased from \$2,400 to \$4,000

Building sites (farmsites) were increased from \$720 to \$1,000

## 2009 Assessment Survey for Knox County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Staff
2.	<b>Valuation done by:</b>
	Staff
3.	<b>Pickup work done by whom:</b>
	Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	June 2004
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	2008
6.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	Sales Approach
7.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	12
8.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	By assessor location, indicating villages, towns, lake and rural areas including lake development
9.	<b>Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Yes
10.	<b>Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</b>
	No
11.	<b>Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?</b>
	Yes

### Residential Permit Numbers:

Permits	Information Statements	Other	Total
96		151	247

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>94</b>	COV:	18.55	95% Median C.I.:	92.15 to 95.37	(! : Derived)
TOTAL Sales Price:	14,968,916	WGT. MEAN:	86	STD:	17.08	95% Wgt. Mean C.I.:	83.49 to 89.22	
TOTAL Adj.Sales Price:	14,925,766	MEAN:	92	AVG.ABS.DEV:	12.55	95% Mean C.I.:	90.12 to 94.09	
TOTAL Assessed Value:	12,889,385							
AVG. Adj. Sales Price:	52,555	COD:	13.38	MAX Sales Ratio:	156.92			
AVG. Assessed Value:	45,385	PRD:	106.66	MIN Sales Ratio:	40.00			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
<u>Qrtrs</u>												
07/01/06 TO 09/30/06	36	95.44	96.25	92.37	9.93	104.20	73.97	120.83	91.30 to 100.06		42,854	39,583
10/01/06 TO 12/31/06	34	96.69	99.96	92.69	12.85	107.85	73.45	144.98	90.28 to 104.72		44,094	40,869
01/01/07 TO 03/31/07	29	95.00	94.69	92.28	13.72	102.61	60.00	131.71	84.70 to 98.66		37,732	34,820
04/01/07 TO 06/30/07	37	94.60	94.32	91.38	9.20	103.22	70.10	156.92	93.18 to 97.78		48,324	44,157
07/01/07 TO 09/30/07	49	90.57	85.90	81.78	14.37	105.03	50.90	129.46	78.66 to 93.40		74,604	61,012
10/01/07 TO 12/31/07	39	93.90	91.85	84.98	13.37	108.08	52.10	122.20	81.56 to 99.21		69,414	58,987
01/01/08 TO 03/31/08	24	95.57	94.73	93.95	11.71	100.83	69.10	132.13	88.46 to 100.00		33,952	31,899
04/01/08 TO 06/30/08	36	89.25	83.16	75.42	20.10	110.27	40.00	117.83	72.40 to 95.97		50,663	38,208
<u>Study Years</u>												
07/01/06 TO 06/30/07	136	95.13	96.32	92.13	11.34	104.54	60.00	156.92	93.54 to 97.63		43,560	40,133
07/01/07 TO 06/30/08	148	91.91	88.23	82.55	15.16	106.88	40.00	132.13	88.37 to 94.97		60,821	50,210
<u>Calendar Yrs</u>												
01/01/07 TO 12/31/07	154	93.46	91.08	85.82	12.88	106.14	50.90	156.92	91.92 to 95.24		60,032	51,517
<u>ALL</u>												
	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37		52,555	45,385

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>94</b>	COV:	18.55	95% Median C.I.:	92.15 to 95.37	(! : Derived)
TOTAL Sales Price:	14,968,916	WGT. MEAN:	86	STD:	17.08	95% Wgt. Mean C.I.:	83.49 to 89.22	
TOTAL Adj.Sales Price:	14,925,766	MEAN:	92	AVG.ABS.DEV:	12.55	95% Mean C.I.:	90.12 to 94.09	
TOTAL Assessed Value:	12,889,385							
AVG. Adj. Sales Price:	52,555	COD:	13.38	MAX Sales Ratio:	156.92			
AVG. Assessed Value:	45,385	PRD:	106.66	MIN Sales Ratio:	40.00			

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## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	35	93.87	92.74	88.73	13.84	104.52	69.10	132.13	82.88 to 98.71	36,905	32,747
BLOOMFIELD MH	1	81.48	81.48	81.47			81.48	81.48	N/A	40,000	32,590
BLOOMFIELD V	3	99.60	95.23	97.36	5.66	97.81	84.58	101.50	N/A	2,400	2,336
CENTER	5	92.44	91.40	86.41	10.39	105.77	71.12	107.13	N/A	34,440	29,761
CENTER V	1	122.20	122.20	122.20			122.20	122.20	N/A	5,000	6,110
CREIGHTON	44	98.73	97.76	88.31	13.58	110.70	52.10	136.21	90.57 to 101.70	33,195	29,314
CREIGHTON MH	1	95.09	95.09	95.09			95.09	95.09	N/A	27,000	25,675
CREIGHTON V	4	94.57	91.37	87.33	6.19	104.62	79.08	97.25	N/A	10,913	9,531
CROFTON	22	94.54	93.68	89.53	13.75	104.63	50.51	144.98	83.35 to 100.12	73,089	65,439
CROFTON MH	1	93.06	93.06	93.06			93.06	93.06	N/A	8,000	7,445
CROFTON V	5	91.92	86.63	81.87	15.49	105.82	54.83	114.29	N/A	6,420	5,256
LAKE	30	92.08	86.50	85.55	13.90	101.11	40.76	108.38	76.56 to 95.24	182,567	156,180
LAKE MH	3	82.78	90.14	84.54	13.31	106.63	77.30	110.35	N/A	36,666	30,996
LAKE V	39	93.75	87.82	80.04	16.39	109.72	40.00	131.71	80.00 to 100.00	28,576	22,873
NIOBRARA	6	92.64	91.88	87.78	9.11	104.67	70.40	112.69	70.40 to 112.69	52,458	46,047
NIOBRARA MH	4	95.09	94.11	89.12	7.53	105.59	84.72	101.54	N/A	16,125	14,371
NIOBRARA V	1	98.61	98.61	98.61			98.61	98.61	N/A	8,660	8,540
RURAL	13	92.28	91.99	86.32	10.85	106.57	70.10	114.95	79.56 to 99.84	78,855	68,069
RURAL MH	1	88.56	88.56	88.56			88.56	88.56	N/A	27,500	24,355
VERDEL	2	93.35	93.35	93.34	0.18	100.01	93.18	93.51	N/A	13,625	12,717
VERDIGRE	24	92.35	92.98	83.70	16.68	111.09	62.81	156.92	79.32 to 99.62	41,739	34,935
VERDIGRE MH	2	97.68	97.68	97.56	4.48	100.11	93.30	102.05	N/A	19,500	19,025
WAUSA	31	92.70	90.51	87.37	10.72	103.60	49.08	116.80	83.92 to 98.29	31,048	27,127
WAUSA MH	1	91.90	91.90	91.90			91.90	91.90	N/A	5,000	4,595
WAUSA V	2	105.80	105.80	105.33	0.66	100.44	105.10	106.50	N/A	3,000	3,160
WINNETOON	2	98.43	98.43	98.03	3.07	100.40	95.40	101.45	N/A	23,000	22,547
WINNETOON V	1	95.00	95.00	95.00			95.00	95.00	N/A	800	760
ALL	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	198	94.44	93.85	87.98	12.80	106.67	49.08	156.92	92.56 to 96.70	36,220	31,866
2	2	84.91	84.91	82.72	7.36	102.64	78.66	91.16	N/A	122,250	101,130
3	84	92.30	88.15	84.92	14.79	103.80	40.00	131.71	88.24 to 95.46	89,400	75,922
ALL	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

## PAD 2009 R&amp;O Statistics

Base Stat

Type: Qualified

State Stat Run

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AVG. Assessed Value:	45,385	PRD:	106.66	MIN Sales Ratio:	40.00			

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	228	93.66	92.64	86.84	13.04	106.67	40.76	156.92	92.14 to 95.24	60,122	52,211
2	56	94.44	89.94	80.89	14.76	111.19	40.00	131.71	88.24 to 98.61	21,748	17,592
____ALL____											
	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	204	94.44	93.85	87.75	13.00	106.96	49.08	156.92	92.28 to 96.70	39,654	34,795
06	68	92.23	86.55	84.54	15.50	102.38	40.00	131.71	84.33 to 95.46	96,437	81,528
07	12	93.18	93.87	88.77	7.17	105.74	81.48	110.35	84.72 to 101.54	23,208	20,602
____ALL____											
	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	40.00	40.00	40.00			40.00	40.00	N/A	5,000	2,000
02-0049											
08-0036	2	93.35	93.35	93.34	0.18	100.01	93.18	93.51	N/A	13,625	12,717
54-0013	62	97.22	96.54	87.98	12.40	109.73	52.10	136.21	94.27 to 99.31	35,968	31,643
54-0096	95	92.31	89.06	85.69	14.42	103.94	40.76	144.98	91.19 to 95.10	86,085	73,764
54-0501	14	92.64	91.00	82.91	9.27	109.77	69.91	112.69	82.78 to 101.00	47,538	39,411
54-0505	2	91.30	91.30	99.30	15.33	91.94	77.30	105.30	N/A	35,000	34,755
54-0576	36	92.49	91.47	88.08	10.12	103.85	49.08	116.80	88.74 to 98.29	31,333	27,598
54-0583	28	92.93	93.79	84.91	15.45	110.46	62.81	156.92	84.60 to 99.62	39,008	33,122
54-0586	44	94.06	93.38	88.27	13.74	105.80	69.10	132.13	82.88 to 99.21	34,763	30,685
70-0005											
70-0542											
NonValid School	1	40.00	40.00	40.00			40.00	40.00	N/A	5,000	2,000
____ALL____											
	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

## PAD 2009 R&amp;O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>94</b>	COV:	18.55	95% Median C.I.:	92.15 to 95.37	(! : Derived)
TOTAL Sales Price:	14,968,916	WGT. MEAN:	86	STD:	17.08	95% Wgt. Mean C.I.:	83.49 to 89.22	
TOTAL Adj.Sales Price:	14,925,766	MEAN:	92	AVG.ABS.DEV:	12.55	95% Mean C.I.:	90.12 to 94.09	
TOTAL Assessed Value:	12,889,385							
AVG. Adj. Sales Price:	52,555	COD:	13.38	MAX Sales Ratio:	156.92			
AVG. Assessed Value:	45,385	PRD:	106.66	MIN Sales Ratio:	40.00			

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## YEAR BUILT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	64	95.01	90.54	79.79	15.38	113.47	40.00	156.92	91.56 to 98.61	21,121	16,852
Prior TO 1860											
1860 TO 1899	23	98.70	98.10	93.28	13.63	105.17	49.08	136.21	94.97 to 104.33	22,065	20,582
1900 TO 1919	66	96.03	93.96	87.09	12.23	107.89	50.51	129.46	92.28 to 99.15	30,995	26,994
1920 TO 1939	18	93.41	91.03	85.74	11.00	106.17	63.94	110.00	81.56 to 99.73	38,288	32,829
1940 TO 1949	7	95.10	94.58	89.90	15.06	105.21	69.10	123.00	69.10 to 123.00	33,285	29,922
1950 TO 1959	21	93.87	99.42	94.50	16.25	105.21	62.93	144.98	87.23 to 110.43	47,069	44,479
1960 TO 1969	17	87.58	83.33	77.77	14.20	107.15	48.54	105.19	71.39 to 95.10	74,188	57,696
1970 TO 1979	34	91.38	88.64	83.90	9.55	105.66	52.10	112.69	88.32 to 93.68	74,180	62,235
1980 TO 1989	12	93.90	93.43	93.99	11.25	99.40	70.40	124.26	81.48 to 100.12	63,916	60,072
1990 TO 1994	8	83.51	84.77	83.30	10.79	101.77	69.91	99.62	69.91 to 99.62	137,812	114,795
1995 TO 1999	4	92.26	91.25	92.13	9.05	99.05	74.61	105.89	N/A	222,750	205,216
2000 TO Present	10	94.33	92.23	88.24	8.94	104.52	70.38	108.79	72.36 to 102.17	256,626	226,440
ALL	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	24	100.00	98.64	99.06	9.03	99.58	60.00	123.00	93.75 to 101.50	1,925	1,906
5000 TO 9999	31	101.00	100.08	99.47	13.30	100.61	40.00	156.92	94.27 to 105.10	6,258	6,225
Total \$											
1 TO 9999	55	100.00	99.45	99.39	11.53	100.06	40.00	156.92	97.20 to 102.38	4,367	4,341
10000 TO 29999	84	96.55	96.66	96.62	12.91	100.04	60.00	144.98	93.51 to 98.88	18,005	17,396
30000 TO 59999	62	91.85	90.49	90.24	11.15	100.28	49.08	131.71	85.81 to 95.43	41,237	37,212
60000 TO 99999	40	87.78	84.26	84.01	12.70	100.30	40.76	108.79	76.56 to 92.18	74,627	62,692
100000 TO 149999	22	76.78	80.90	80.90	20.01	100.01	50.90	110.43	68.98 to 94.11	129,196	104,514
150000 TO 249999	15	92.01	88.78	89.43	10.29	99.27	69.67	105.89	78.66 to 98.66	180,093	161,052
250000 TO 499999	5	91.19	80.75	81.73	16.39	98.80	48.54	99.11	N/A	317,400	259,426
500000 +	1	72.36	72.36	72.36			72.36	72.36	N/A	500,500	362,145
ALL	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

## PAD 2009 R&amp;O Statistics

Base Stat

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Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>94</b>	COV:	18.55	95% Median C.I.:	92.15 to 95.37	(! : Derived)
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TOTAL Assessed Value:	12,889,385							
AVG. Adj. Sales Price:	52,555	COD:	13.38	MAX Sales Ratio:	156.92			
AVG. Assessed Value:	45,385	PRD:	106.66	MIN Sales Ratio:	40.00			

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## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	30	99.80	94.84	89.76	11.32	105.66	40.00	123.00	92.70 to 100.00	2,660	2,387
5000 TO 9999	30	99.88	98.22	95.54	11.99	102.81	60.00	122.20	94.25 to 104.90	7,220	6,898
Total \$											
1 TO 9999	60	99.80	96.53	93.98	11.66	102.71	40.00	123.00	94.27 to 101.00	4,940	4,643
10000 TO 29999	97	95.02	94.23	90.39	13.08	104.26	40.76	156.92	92.31 to 97.63	21,636	19,556
30000 TO 59999	65	91.46	91.09	87.86	13.55	103.67	50.51	144.98	87.23 to 95.43	51,293	45,066
60000 TO 99999	29	82.02	81.58	78.65	16.17	103.72	50.90	108.79	73.52 to 92.28	98,043	77,108
100000 TO 149999	21	92.01	86.51	84.38	11.64	102.52	48.54	108.38	78.66 to 95.97	148,101	124,973
150000 TO 249999	6	96.38	98.76	97.85	6.47	100.93	90.13	110.43	90.13 to 110.43	193,433	189,275
250000 TO 499999	6	92.87	88.29	85.87	11.11	102.82	70.38	102.17	70.38 to 102.17	347,083	298,040
ALL											
	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

## QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	64	95.01	90.54	79.79	15.38	113.47	40.00	156.92	91.56 to 98.61	21,121	16,852
10	3	93.87	95.91	86.79	18.52	110.50	70.85	123.00	N/A	9,400	8,158
20	98	96.67	96.33	90.70	11.54	106.20	62.81	144.98	93.68 to 98.88	30,885	28,014
25	1	49.08	49.08	49.08			49.08	49.08	N/A	37,500	18,405
30	111	90.57	89.24	85.24	12.85	104.69	48.54	142.25	86.65 to 92.70	80,119	68,297
35	3	94.54	88.67	85.62	9.43	103.57	72.36	99.11	N/A	369,166	316,070
40	4	102.87	103.53	102.63	5.05	100.88	97.95	110.43	N/A	120,175	123,335
ALL											
	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

## STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	57	95.00	90.13	80.94	14.53	111.36	40.00	131.71	88.24 to 99.60	21,419	17,337
100	14	92.48	92.31	88.22	7.76	104.63	77.30	110.35	82.78 to 101.54	22,928	20,227
101	136	93.78	92.79	87.87	12.57	105.60	48.54	144.98	91.66 to 96.33	69,138	60,753
102	15	94.54	90.93	85.13	13.81	106.81	68.98	136.21	73.52 to 98.91	121,966	103,828
103	3	91.60	89.55	82.80	10.29	108.14	74.38	102.66	N/A	75,583	62,586
104	51	93.90	92.66	84.71	14.45	109.39	49.08	132.13	84.70 to 98.29	35,076	29,712
106	8	94.27	93.69	69.90	20.04	134.04	40.76	156.92	40.76 to 156.92	16,984	11,871
ALL											
	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	284	<b>MEDIAN:</b>	<b>94</b>	COV:	18.55	95% Median C.I.:	92.15 to 95.37	(!: Derived)
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AVG. Assessed Value:	45,385	PRD:	106.66	MIN Sales Ratio:	40.00			

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	64	95.01	90.54	79.79	15.38	113.47	40.00	156.92	91.56 to 98.61	21,121	16,852
20	7	93.06	92.67	89.68	11.68	103.33	70.85	123.00	70.85 to 123.00	19,492	17,481
30	210	93.59	92.59	86.94	12.80	106.49	48.54	144.98	92.01 to 95.37	62,464	54,309
35	1	105.30	105.30	105.30			105.30	105.30	N/A	55,000	57,915
40	2	82.75	82.75	85.10	13.73	97.23	71.39	94.11	N/A	132,450	112,720
ALL	284	93.81	92.10	86.36	13.38	106.66	40.00	156.92	92.15 to 95.37	52,555	45,385





**2009 Correlation Section  
for Knox County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The information provided by the county in the 3-year plan as well as the survey indicated that a field review was completed of the towns of Creighton and Wausa for 2009. The field review consisted of a physical inspection, comparison with the property record card to verify physical information and new digital photos. Appraisal maintenance was completed in other areas of the county to assure quality of assessment. The Survey has listed the individual areas considered in the maintenance.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the residential class for the 2009 assessment year. Based on the information available and the assessment practices of the county, the PTA believes that the best indicator of level of value is best represented by the median for the 2009 assessment year.

**2009 Correlation Section  
for Knox County**

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**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>481</b>	<b>284</b>	<b>59.04</b>
<b>2008</b>	<b>479</b>	<b>316</b>	<b>65.97</b>
<b>2007</b>	<b>467</b>	<b>316</b>	<b>67.67</b>
<b>2006</b>	<b>483</b>	<b>326</b>	<b>67.49</b>
<b>2005</b>	<b>475</b>	<b>339</b>	<b>71.37</b>

RESIDENTIAL: Review of the non qualified sales indicated the typical reasons for the transaction not being an arm's length sale and included parcels substantially changed since the date of the sale, parcels included in family transactions and foreclosures. Currently the county has relied on personal knowledge of the sales information to qualify a sale. They may also contact a realtor or someone involved in the transaction if there is a question concerning the validity of the sale.

**2009 Correlation Section**  
**for Knox County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

**Adjusting for Selective Reappraisal**

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section  
for Knox County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio  
Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>92</b>	<b>6.21</b>	<b>98</b>	<b>94</b>
<b>2008</b>	<b>94.11</b>	<b>3.05</b>	<b>97</b>	<b>95.29</b>
<b>2007</b>	<b>95</b>	<b>4.56</b>	<b>99</b>	<b>96</b>
<b>2006</b>	<b>94</b>	<b>4.50</b>	<b>98</b>	<b>96</b>
<b>2005</b>	<b>93</b>	<b>4.32</b>	<b>97</b>	<b>96</b>

RESIDENTIAL: The trended preliminary median ratio and the R&O median ratio are reasonably close. Both ratios are within the acceptable range. There is no information available to suggest that the median ratio is not the best representation of the level of value for the residential class.

**2009 Correlation Section**  
**for Knox County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

**Comparison of Average Value Changes**

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section  
for Knox County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to  
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
9.21	2009	6.21
6.56	2008	3.05
15.34	2007	4.56
12.39	2006	4.50
10.33	2005	4.32

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is 3.00%. The county has been aggressive in the assessment of the residential class and this difference does not indicate that the sold and unsold properties are not treated the same.

**2009 Correlation Section**  
**for Knox County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.



**2009 Correlation Section  
for Knox County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued**

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>94</b>	<b>86</b>	<b>92</b>

RESIDENTIAL: The three measures of central tendency are reasonably close. The median and mean are within the acceptable range and the weighted mean is slightly below. The median is supported by the Trended Preliminary Ratio and for direct equalization purposes will most likely be used in determining the level of value for Knox County.

**2009 Correlation Section  
for Knox County**

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**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>13.38</b>	<b>106.66</b>
<b>Difference</b>	<b>0.00</b>	<b>3.66</b>

RESIDENTIAL: The coefficient of dispersion is within the acceptable range. The price related differential is slightly above the range, but not unreasonable.

**2009 Correlation Section  
for Knox County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>284</b>	<b>284</b>	<b>0</b>
<b>Median</b>	<b>92</b>	<b>94</b>	<b>2</b>
<b>Wgt. Mean</b>	<b>81</b>	<b>86</b>	<b>5</b>
<b>Mean</b>	<b>89</b>	<b>92</b>	<b>3</b>
<b>COD</b>	<b>18.17</b>	<b>13.38</b>	<b>-4.79</b>
<b>PRD</b>	<b>110.09</b>	<b>106.66</b>	<b>-3.43</b>
<b>Minimum</b>	<b>7.69</b>	<b>40.00</b>	<b>32.31</b>
<b>Maximum</b>	<b>200.00</b>	<b>156.92</b>	<b>-43.08</b>

RESIDENTIAL: The table indicates that the assessment actions applied in the county have improved the statistical profile due to the assessment actions completed for the 2009 assessment year.

**2009 Correlation Section  
for Knox County**

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**VIII. Trended Ratio Analysis**

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	<b>R&amp;O Statistics</b>	<b>Trended Ratio</b>	<b>Difference</b>
<b>Number of Sales</b>	<b>284</b>	<b>235</b>	<b>49</b>
<b>Median</b>	<b>94</b>	<b>92</b>	<b>2</b>
<b>Wgt. Mean</b>	<b>86</b>	<b>83</b>	<b>3</b>
<b>Mean</b>	<b>92</b>	<b>112</b>	<b>-20</b>
<b>COD</b>	<b>13.38</b>	<b>52.72</b>	<b>-39.34</b>
<b>PRD</b>	<b>106.66</b>	<b>134.51</b>	<b>-27.85</b>
<b>Minimum</b>	<b>40.00</b>	<b>0.33</b>	<b>39.67</b>
<b>Maximum</b>	<b>156.92</b>	<b>782.20</b>	<b>-625.28</b>

The two measures of central tendency of the median and weighted mean are similar. The measure of the mean, coefficient of dispersion and price related differential not close. In reviewing the information and the relationship of the Lake properties to the sales file and residential class of property, the knowledge of the assessment practices in Knox County, my opinion of the level of value would be consistent with the statistics generated from the assessed value update.



## PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	42	<b>MEDIAN:</b>	<b>100</b>	COV:	17.55	95% Median C.I.:	96.40 to 102.03	(! : Derived)
TOTAL Sales Price:	2,442,975	WGT. MEAN:	93	STD:	17.41	95% Wgt. Mean C.I.:	88.08 to 98.88	
TOTAL Adj.Sales Price:	1,979,821	MEAN:	99	AVG.ABS.DEV:	10.92	95% Mean C.I.:	93.90 to 104.43	
TOTAL Assessed Value:	1,850,730							
AVG. Adj. Sales Price:	47,138	COD:	10.97	MAX Sales Ratio:	153.40			
AVG. Assessed Value:	44,065	PRD:	106.08	MIN Sales Ratio:	43.33			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
_____Qrtrs_____												
07/01/05 TO 09/30/05	1	98.56	98.56	98.56			98.56	98.56	N/A		40,000	39,425
10/01/05 TO 12/31/05	8	99.52	99.10	98.34	2.09	100.77	93.98	104.37	93.98 to 104.37		45,000	44,253
01/01/06 TO 03/31/06	3	93.96	104.17	94.55	11.51	110.17	93.06	125.50	N/A		172,400	163,010
04/01/06 TO 06/30/06	4	102.95	102.99	102.00	1.91	100.97	100.01	106.03	N/A		31,325	31,951
07/01/06 TO 09/30/06	4	98.76	95.20	94.00	10.98	101.28	70.74	112.56	N/A		41,225	38,752
10/01/06 TO 12/31/06	3	102.38	100.69	98.29	3.41	102.44	94.61	105.08	N/A		29,333	28,831
01/01/07 TO 03/31/07	2	105.87	105.87	114.48	11.63	92.48	93.56	118.18	N/A		15,000	17,172
04/01/07 TO 06/30/07	8	96.35	93.85	81.99	9.93	114.48	68.02	115.43	68.02 to 115.43		43,750	35,868
07/01/07 TO 09/30/07	3	123.67	128.08	111.69	12.46	114.67	107.16	153.40	N/A		18,833	21,035
10/01/07 TO 12/31/07	2	99.01	99.01	85.25	23.09	116.13	76.14	121.87	N/A		53,073	45,245
01/01/08 TO 03/31/08	2	76.25	76.25	93.68	43.17	81.40	43.33	109.17	N/A		5,100	4,777
04/01/08 TO 06/30/08	2	84.44	84.44	87.02	8.27	97.05	77.46	91.43	N/A		65,787	57,245
_____Study Years_____												
07/01/05 TO 06/30/06	16	99.97	100.99	96.91	4.29	104.21	93.06	125.50	96.40 to 103.87		65,156	63,143
07/01/06 TO 06/30/07	17	97.98	96.79	88.92	9.61	108.85	68.02	118.18	93.56 to 105.08		37,229	33,105
07/01/07 TO 06/30/08	9	107.16	100.40	91.20	22.79	110.09	43.33	153.40	76.14 to 123.67		33,824	30,848
_____Calendar Yrs_____												
01/01/06 TO 12/31/06	14	101.02	100.52	95.86	7.61	104.86	70.74	125.50	93.96 to 106.03		63,957	61,310
01/01/07 TO 12/31/07	15	99.50	102.99	87.51	15.84	117.68	68.02	153.40	93.56 to 118.18		36,176	31,659
_____ALL_____												
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03		47,138	44,065

## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	12	100.00	103.78	101.02	6.37	102.73	93.98	121.87	97.98 to 115.43		41,428	41,852
CENTER	1	112.56	112.56	112.56			112.56	112.56	N/A		3,900	4,390
CREIGHTON	8	98.10	99.09	81.47	10.38	121.62	68.02	125.50	68.02 to 125.50		39,350	32,059
CROFTON	4	92.25	88.98	92.52	4.91	96.18	77.46	93.96	N/A		159,693	147,742
CROFTON V	1	153.40	153.40	153.40			153.40	153.40	N/A		5,000	7,670
NIOBRARA	1	101.14	101.14	101.14			101.14	101.14	N/A		25,000	25,285
RURAL	2	87.84	87.84	87.84	13.31	100.00	76.14	99.53	N/A		85,000	74,660
VERDEL V	1	123.67	123.67	123.67			123.67	123.67	N/A		1,500	1,855
VERDIGRE	6	100.94	98.22	100.44	6.91	97.79	79.18	107.16	79.18 to 107.16		20,833	20,925
VERDIGRE V	1	43.33	43.33	43.33			43.33	43.33	N/A		2,400	1,040
WAUSA	5	100.01	94.35	94.72	8.21	99.61	70.74	104.37	N/A		39,260	37,188
_____ALL_____												
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03		47,138	44,065

## PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Adj.Sales Price:	1,979,821	MEAN:	99	AVG.ABS.DEV:	10.92	95% Mean C.I.:	93.90 to 104.43	
TOTAL Assessed Value:	1,850,730							
AVG. Adj. Sales Price:	47,138	COD:	10.97	MAX Sales Ratio:	153.40			
AVG. Assessed Value:	44,065	PRD:	106.08	MIN Sales Ratio:	43.33			

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## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	40	99.72	99.73	94.01	10.91	106.09	43.33	153.40	96.40 to 102.38	45,245	42,535
2	2	87.84	87.84	87.84	13.31	100.00	76.14	99.53	N/A	85,000	74,660
____ALL____											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	39	99.50	98.58	93.37	8.36	105.58	68.02	125.50	95.07 to 102.03	50,536	47,183
2	3	123.67	106.80	118.71	29.67	89.97	43.33	153.40	N/A	2,966	3,521
____ALL____											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036	1	123.67	123.67	123.67			123.67	123.67	N/A	1,500	1,855
54-0013	9	98.56	100.59	81.85	10.76	122.89	68.02	125.50	93.56 to 112.56	35,411	28,985
54-0096	5	93.06	101.86	92.99	16.86	109.54	77.46	153.40	N/A	128,755	119,728
54-0501	2	100.34	100.34	99.90	0.80	100.44	99.53	101.14	N/A	55,000	54,942
54-0505											
54-0576	5	100.01	94.35	94.72	8.21	99.61	70.74	104.37	N/A	39,260	37,188
54-0583	8	97.29	88.60	90.07	15.59	98.37	43.33	107.16	43.33 to 107.16	26,550	23,913
54-0586	12	100.00	103.78	101.02	6.37	102.73	93.98	121.87	97.98 to 115.43	41,428	41,852
70-0005											
70-0542											
NonValid School											
____ALL____											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	42	<b>MEDIAN:</b>	<b>100</b>	COV:	17.55	95% Median C.I.:	96.40 to 102.03	(! : Derived)
TOTAL Sales Price:	2,442,975	WGT. MEAN:	93	STD:	17.41	95% Wgt. Mean C.I.:	88.08 to 98.88	
TOTAL Adj.Sales Price:	1,979,821	MEAN:	99	AVG.ABS.DEV:	10.92	95% Mean C.I.:	93.90 to 104.43	
TOTAL Assessed Value:	1,850,730							
AVG. Adj. Sales Price:	47,138	COD:	10.97	MAX Sales Ratio:	153.40			
AVG. Assessed Value:	44,065	PRD:	106.08	MIN Sales Ratio:	43.33			

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## YEAR BUILT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	5	99.10	103.62	100.24	27.27	103.38	43.33	153.40	N/A	26,780	26,843
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	9	102.38	99.45	95.77	11.74	103.85	70.74	121.87	77.46 to 118.18	23,024	22,050
1920 TO 1939	2	105.52	105.52	106.40	1.56	99.17	103.87	107.16	N/A	32,500	34,580
1940 TO 1949	3	100.34	101.67	99.67	15.39	102.01	79.18	125.50	N/A	22,166	22,093
1950 TO 1959	3	109.17	107.92	103.60	3.22	104.17	102.03	112.56	N/A	20,566	21,306
1960 TO 1969	2	99.07	99.07	102.39	6.07	96.76	93.06	105.08	N/A	16,100	16,485
1970 TO 1979	10	99.52	97.83	98.34	2.32	99.48	93.56	101.14	94.61 to 100.05	36,330	35,728
1980 TO 1989	3	98.56	101.81	96.53	8.12	105.47	91.43	115.43	N/A	50,000	48,265
1990 TO 1994	2	81.00	81.00	75.95	16.02	106.65	68.02	93.98	N/A	135,000	102,532
1995 TO 1999	3	93.96	89.36	91.84	7.75	97.30	76.14	97.98	N/A	210,000	192,863
2000 TO Present											
ALL	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	103.06	93.28	93.46	24.10	99.81	43.33	123.67	N/A	3,075	2,873
5000 TO 9999	4	105.78	114.50	110.98	15.87	103.17	93.06	153.40	N/A	7,000	7,768
Total \$											
1 TO 9999	8	105.78	103.89	105.63	19.67	98.35	43.33	153.40	43.33 to 153.40	5,037	5,321
10000 TO 29999	14	104.12	104.75	104.76	8.67	99.99	79.18	125.50	95.07 to 118.18	18,867	19,765
30000 TO 59999	13	98.60	95.78	96.52	5.66	99.23	70.74	107.16	94.61 to 100.34	43,490	41,977
60000 TO 99999	5	93.98	92.04	91.93	6.61	100.11	76.14	99.53	N/A	84,500	77,684
150000 TO 249999	1	68.02	68.02	68.02			68.02	68.02	N/A	187,500	127,530
500000 +	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
ALL	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065



## PAD 2009 Preliminary Statistics

Base Stat

PAGE:4 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	42	<b>MEDIAN:</b>	<b>100</b>	COV:	17.55	95% Median C.I.:	96.40 to 102.03	(! : Derived)
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TOTAL Adj.Sales Price:	1,979,821	MEAN:	99	AVG.ABS.DEV:	10.92	95% Mean C.I.:	93.90 to 104.43	
TOTAL Assessed Value:	1,850,730							
AVG. Adj. Sales Price:	47,138	COD:	10.97	MAX Sales Ratio:	153.40			
AVG. Assessed Value:	44,065	PRD:	106.08	MIN Sales Ratio:	43.33			

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## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	103.06	93.28	93.46	24.10	99.81	43.33	123.67	N/A	3,075	2,873
5000 TO 9999	4	105.78	114.50	110.98	15.87	103.17	93.06	153.40	N/A	7,000	7,768
Total \$											
1 TO 9999	8	105.78	103.89	105.63	19.67	98.35	43.33	153.40	43.33 to 153.40	5,037	5,321
10000 TO 29999	14	102.51	101.36	99.58	10.12	101.79	70.74	125.50	94.86 to 115.43	19,260	19,179
30000 TO 59999	13	99.94	99.43	98.94	4.84	100.50	77.46	118.18	97.64 to 102.03	43,067	42,608
60000 TO 99999	5	93.98	92.04	91.93	6.61	100.11	76.14	99.53	N/A	84,500	77,684
100000 TO 149999	1	68.02	68.02	68.02			68.02	68.02	N/A	187,500	127,530
250000 TO 499999	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
ALL											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	111.39	104.88	101.06	30.22	103.77	43.33	153.40	N/A	22,225	22,461
10	15	102.03	100.14	93.00	10.63	107.68	76.14	125.50	91.43 to 109.17	28,928	26,903
15	6	102.40	100.37	100.49	12.91	99.88	70.74	118.18	70.74 to 118.18	28,533	28,674
20	15	99.53	96.80	90.93	4.65	106.45	68.02	105.08	94.61 to 100.34	50,853	46,242
25	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
30	1	95.07	95.07	95.07			95.07	95.07	N/A	23,000	21,865
ALL											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	42	<b>MEDIAN:</b>	<b>100</b>	COV:	17.55	95% Median C.I.:	96.40 to 102.03	(! : Derived)
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TOTAL Assessed Value:	1,850,730							
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AVG. Assessed Value:	44,065	PRD:	106.08	MIN Sales Ratio:	43.33			

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## OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	111.39	104.88	101.06	30.22	103.77	43.33	153.40	N/A	22,225	22,461
297	1	97.98	97.98	97.98			97.98	97.98	N/A	45,000	44,090
344	5	97.64	101.48	102.36	6.11	99.14	93.56	115.43	N/A	17,900	18,323
350	1	99.53	99.53	99.53			99.53	99.53	N/A	85,000	84,600
352	1	100.05	100.05	100.05			100.05	100.05	N/A	42,500	42,520
353	10	102.95	104.35	103.29	3.99	101.03	98.60	118.18	99.50 to 109.17	26,330	27,197
384	1	125.50	125.50	125.50			125.50	125.50	N/A	10,000	12,550
386	2	85.06	85.06	84.93	10.49	100.16	76.14	93.98	N/A	83,750	71,127
406	5	102.38	99.23	99.91	8.92	99.32	79.18	112.56	N/A	20,780	20,761
442	2	99.66	99.66	92.43	22.28	107.82	77.46	121.87	N/A	31,360	28,987
476	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
483	1	70.74	70.74	70.74			70.74	70.74	N/A	31,000	21,930
528	2	97.71	97.71	98.49	2.70	99.20	95.07	100.34	N/A	32,750	32,255
531	4	93.02	88.52	81.30	9.45	108.88	68.02	100.01	N/A	94,450	76,788
556	1	93.06	93.06	93.06			93.06	93.06	N/A	7,200	6,700
558	1	98.56	98.56	98.56			98.56	98.56	N/A	40,000	39,425
____ALL____	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065
04											
____ALL____	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

**Knox County 2009 Assessment Actions taken to address the following property classes/subclasses:**

**Commercial**

The commercial review is currently completed; all of the towns were reviewed prior to the 2009 assessment with the exception of the city of Bloomfield. Bloomfield was completed for the current assessment. Implemented new cost tables and depreciation. Appraisal maintenance kept current.

Commercial sites were placed on the wind tower sites. (Towers will be centrally assessed)

## 2009 Assessment Survey for Knox County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Staff
2.	<b>Valuation done by:</b>
	Deputy
3.	<b>Pickup work done by whom:</b>
	Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2004
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	2008
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	We have not utilized the Income Approach
7.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	Sales and Cost Approach
8.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	12
9.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	By assessor location, indicating villages, towns, lakes, rural areas including lake development
10.	<b>Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Yes
11.	<b>Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?</b>
	Yes
12.	<b>Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)</b>
	No

#### Commercial Permit Numbers:

Permits	Information Statements	Other	Total
15	0	0	15

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:1 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	42	<b>MEDIAN:</b>	<b>100</b>	COV:	17.55	95% Median C.I.:	96.40 to 102.03	(!/: Derived)
TOTAL Sales Price:	2,442,975	WGT. MEAN:	93	STD:	17.41	95% Wgt. Mean C.I.:	88.08 to 98.88	
TOTAL Adj.Sales Price:	1,979,821	MEAN:	99	AVG.ABS.DEV:	10.92	95% Mean C.I.:	93.90 to 104.43	
TOTAL Assessed Value:	1,850,730							
AVG. Adj. Sales Price:	47,138	COD:	10.97	MAX Sales Ratio:	153.40			
AVG. Assessed Value:	44,065	PRD:	106.08	MIN Sales Ratio:	43.33			

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## DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	1	98.56	98.56	98.56			98.56	98.56	N/A	40,000	39,425
10/01/05 TO 12/31/05	8	99.52	99.10	98.34	2.09	100.77	93.98	104.37	93.98 to 104.37	45,000	44,253
01/01/06 TO 03/31/06	3	93.96	104.17	94.55	11.51	110.17	93.06	125.50	N/A	172,400	163,010
04/01/06 TO 06/30/06	4	102.95	102.99	102.00	1.91	100.97	100.01	106.03	N/A	31,325	31,951
07/01/06 TO 09/30/06	4	98.76	95.20	94.00	10.98	101.28	70.74	112.56	N/A	41,225	38,752
10/01/06 TO 12/31/06	3	102.38	100.69	98.29	3.41	102.44	94.61	105.08	N/A	29,333	28,831
01/01/07 TO 03/31/07	2	105.87	105.87	114.48	11.63	92.48	93.56	118.18	N/A	15,000	17,172
04/01/07 TO 06/30/07	8	96.35	93.85	81.99	9.93	114.48	68.02	115.43	68.02 to 115.43	43,750	35,868
07/01/07 TO 09/30/07	3	123.67	128.08	111.69	12.46	114.67	107.16	153.40	N/A	18,833	21,035
10/01/07 TO 12/31/07	2	99.01	99.01	85.25	23.09	116.13	76.14	121.87	N/A	53,073	45,245
01/01/08 TO 03/31/08	2	76.25	76.25	93.68	43.17	81.40	43.33	109.17	N/A	5,100	4,777
04/01/08 TO 06/30/08	2	84.44	84.44	87.02	8.27	97.05	77.46	91.43	N/A	65,787	57,245
____Study Years____											
07/01/05 TO 06/30/06	16	99.97	100.99	96.91	4.29	104.21	93.06	125.50	96.40 to 103.87	65,156	63,143
07/01/06 TO 06/30/07	17	97.98	96.79	88.92	9.61	108.85	68.02	118.18	93.56 to 105.08	37,229	33,105
07/01/07 TO 06/30/08	9	107.16	100.40	91.20	22.79	110.09	43.33	153.40	76.14 to 123.67	33,824	30,848
____Calendar Yrs____											
01/01/06 TO 12/31/06	14	101.02	100.52	95.86	7.61	104.86	70.74	125.50	93.96 to 106.03	63,957	61,310
01/01/07 TO 12/31/07	15	99.50	102.99	87.51	15.84	117.68	68.02	153.40	93.56 to 118.18	36,176	31,659
____ALL____											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	12	100.00	103.78	101.02	6.37	102.73	93.98	121.87	97.98 to 115.43	41,428	41,852
CENTER	1	112.56	112.56	112.56			112.56	112.56	N/A	3,900	4,390
CREIGHTON	8	98.10	99.09	81.47	10.38	121.62	68.02	125.50	68.02 to 125.50	39,350	32,059
CROFTON	4	92.25	88.98	92.52	4.91	96.18	77.46	93.96	N/A	159,693	147,742
CROFTON V	1	153.40	153.40	153.40			153.40	153.40	N/A	5,000	7,670
NIOBRARA	1	101.14	101.14	101.14			101.14	101.14	N/A	25,000	25,285
RURAL	2	87.84	87.84	87.84	13.31	100.00	76.14	99.53	N/A	85,000	74,660
VERDEL V	1	123.67	123.67	123.67			123.67	123.67	N/A	1,500	1,855
VERDIGRE	6	100.94	98.22	100.44	6.91	97.79	79.18	107.16	79.18 to 107.16	20,833	20,925
VERDIGRE V	1	43.33	43.33	43.33			43.33	43.33	N/A	2,400	1,040
WAUSA	5	100.01	94.35	94.72	8.21	99.61	70.74	104.37	N/A	39,260	37,188
____ALL____											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## PAD 2009 R&amp;O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	42	<b>MEDIAN:</b>	<b>100</b>	COV:	17.55	95% Median C.I.:	96.40 to 102.03	(! : Derived)
TOTAL Sales Price:	2,442,975	WGT. MEAN:	93	STD:	17.41	95% Wgt. Mean C.I.:	88.08 to 98.88	
TOTAL Adj.Sales Price:	1,979,821	MEAN:	99	AVG.ABS.DEV:	10.92	95% Mean C.I.:	93.90 to 104.43	
TOTAL Assessed Value:	1,850,730							
AVG. Adj. Sales Price:	47,138	COD:	10.97	MAX Sales Ratio:	153.40			
AVG. Assessed Value:	44,065	PRD:	106.08	MIN Sales Ratio:	43.33			

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## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	40	99.72	99.73	94.01	10.91	106.09	43.33	153.40	96.40 to 102.38	45,245	42,535
2	2	87.84	87.84	87.84	13.31	100.00	76.14	99.53	N/A	85,000	74,660
____ALL____											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	39	99.50	98.58	93.37	8.36	105.58	68.02	125.50	95.07 to 102.03	50,536	47,183
2	3	123.67	106.80	118.71	29.67	89.97	43.33	153.40	N/A	2,966	3,521
____ALL____											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036	1	123.67	123.67	123.67			123.67	123.67	N/A	1,500	1,855
54-0013	9	98.56	100.59	81.85	10.76	122.89	68.02	125.50	93.56 to 112.56	35,411	28,985
54-0096	5	93.06	101.86	92.99	16.86	109.54	77.46	153.40	N/A	128,755	119,728
54-0501	2	100.34	100.34	99.90	0.80	100.44	99.53	101.14	N/A	55,000	54,942
54-0505											
54-0576	5	100.01	94.35	94.72	8.21	99.61	70.74	104.37	N/A	39,260	37,188
54-0583	8	97.29	88.60	90.07	15.59	98.37	43.33	107.16	43.33 to 107.16	26,550	23,913
54-0586	12	100.00	103.78	101.02	6.37	102.73	93.98	121.87	97.98 to 115.43	41,428	41,852
70-0005											
70-0542											
NonValid School											
____ALL____											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE: 3 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	42	<b>MEDIAN:</b>	<b>100</b>	COV:	17.55	95% Median C.I.:	96.40 to 102.03	(! : Derived)
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TOTAL Adj.Sales Price:	1,979,821	MEAN:	99	AVG.ABS.DEV:	10.92	95% Mean C.I.:	93.90 to 104.43	
TOTAL Assessed Value:	1,850,730							
AVG. Adj. Sales Price:	47,138	COD:	10.97	MAX Sales Ratio:	153.40			
AVG. Assessed Value:	44,065	PRD:	106.08	MIN Sales Ratio:	43.33			

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## YEAR BUILT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	5	99.10	103.62	100.24	27.27	103.38	43.33	153.40	N/A	26,780	26,843
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	9	102.38	99.45	95.77	11.74	103.85	70.74	121.87	77.46 to 118.18	23,024	22,050
1920 TO 1939	2	105.52	105.52	106.40	1.56	99.17	103.87	107.16	N/A	32,500	34,580
1940 TO 1949	3	100.34	101.67	99.67	15.39	102.01	79.18	125.50	N/A	22,166	22,093
1950 TO 1959	3	109.17	107.92	103.60	3.22	104.17	102.03	112.56	N/A	20,566	21,306
1960 TO 1969	2	99.07	99.07	102.39	6.07	96.76	93.06	105.08	N/A	16,100	16,485
1970 TO 1979	10	99.52	97.83	98.34	2.32	99.48	93.56	101.14	94.61 to 100.05	36,330	35,728
1980 TO 1989	3	98.56	101.81	96.53	8.12	105.47	91.43	115.43	N/A	50,000	48,265
1990 TO 1994	2	81.00	81.00	75.95	16.02	106.65	68.02	93.98	N/A	135,000	102,532
1995 TO 1999	3	93.96	89.36	91.84	7.75	97.30	76.14	97.98	N/A	210,000	192,863
2000 TO Present											
ALL	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	103.06	93.28	93.46	24.10	99.81	43.33	123.67	N/A	3,075	2,873
5000 TO 9999	4	105.78	114.50	110.98	15.87	103.17	93.06	153.40	N/A	7,000	7,768
Total \$											
1 TO 9999	8	105.78	103.89	105.63	19.67	98.35	43.33	153.40	43.33 to 153.40	5,037	5,321
10000 TO 29999	14	104.12	104.75	104.76	8.67	99.99	79.18	125.50	95.07 to 118.18	18,867	19,765
30000 TO 59999	13	98.60	95.78	96.52	5.66	99.23	70.74	107.16	94.61 to 100.34	43,490	41,977
60000 TO 99999	5	93.98	92.04	91.93	6.61	100.11	76.14	99.53	N/A	84,500	77,684
150000 TO 249999	1	68.02	68.02	68.02			68.02	68.02	N/A	187,500	127,530
500000 +	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
ALL	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:4 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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TOTAL Adj.Sales Price:	1,979,821	MEAN:	99	AVG.ABS.DEV:	10.92	95% Mean C.I.:	93.90 to 104.43	
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## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	103.06	93.28	93.46	24.10	99.81	43.33	123.67	N/A	3,075	2,873
5000 TO 9999	4	105.78	114.50	110.98	15.87	103.17	93.06	153.40	N/A	7,000	7,768
Total \$											
1 TO 9999	8	105.78	103.89	105.63	19.67	98.35	43.33	153.40	43.33 to 153.40	5,037	5,321
10000 TO 29999	14	102.51	101.36	99.58	10.12	101.79	70.74	125.50	94.86 to 115.43	19,260	19,179
30000 TO 59999	13	99.94	99.43	98.94	4.84	100.50	77.46	118.18	97.64 to 102.03	43,067	42,608
60000 TO 99999	5	93.98	92.04	91.93	6.61	100.11	76.14	99.53	N/A	84,500	77,684
100000 TO 149999	1	68.02	68.02	68.02			68.02	68.02	N/A	187,500	127,530
250000 TO 499999	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
ALL											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	111.39	104.88	101.06	30.22	103.77	43.33	153.40	N/A	22,225	22,461
10	15	102.03	100.14	93.00	10.63	107.68	76.14	125.50	91.43 to 109.17	28,928	26,903
15	6	102.40	100.37	100.49	12.91	99.88	70.74	118.18	70.74 to 118.18	28,533	28,674
20	15	99.53	96.80	90.93	4.65	106.45	68.02	105.08	94.61 to 100.34	50,853	46,242
25	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
30	1	95.07	95.07	95.07			95.07	95.07	N/A	23,000	21,865
ALL											
	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065



## PAD 2009 R&amp;O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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TOTAL Assessed Value:	1,850,730							
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AVG. Assessed Value:	44,065	PRD:	106.08	MIN Sales Ratio:	43.33			

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## OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	111.39	104.88	101.06	30.22	103.77	43.33	153.40	N/A	22,225	22,461
297	1	97.98	97.98	97.98			97.98	97.98	N/A	45,000	44,090
344	5	97.64	101.48	102.36	6.11	99.14	93.56	115.43	N/A	17,900	18,323
350	1	99.53	99.53	99.53			99.53	99.53	N/A	85,000	84,600
352	1	100.05	100.05	100.05			100.05	100.05	N/A	42,500	42,520
353	10	102.95	104.35	103.29	3.99	101.03	98.60	118.18	99.50 to 109.17	26,330	27,197
384	1	125.50	125.50	125.50			125.50	125.50	N/A	10,000	12,550
386	2	85.06	85.06	84.93	10.49	100.16	76.14	93.98	N/A	83,750	71,127
406	5	102.38	99.23	99.91	8.92	99.32	79.18	112.56	N/A	20,780	20,761
442	2	99.66	99.66	92.43	22.28	107.82	77.46	121.87	N/A	31,360	28,987
476	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
483	1	70.74	70.74	70.74			70.74	70.74	N/A	31,000	21,930
528	2	97.71	97.71	98.49	2.70	99.20	95.07	100.34	N/A	32,750	32,255
531	4	93.02	88.52	81.30	9.45	108.88	68.02	100.01	N/A	94,450	76,788
556	1	93.06	93.06	93.06			93.06	93.06	N/A	7,200	6,700
558	1	98.56	98.56	98.56			98.56	98.56	N/A	40,000	39,425
____ALL____	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065

## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065
04											
____ALL____	42	99.52	99.16	93.48	10.97	106.08	43.33	153.40	96.40 to 102.03	47,138	44,065



**2009 Correlation Section  
for Knox County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The county reported that the commercial review was finished with the village of Bloomfield for the 2009 assessment year. There were minimal changes to the commercial class of property other than the normal collection and valuation of the new construction or remodeled parcels.

Based on the following tables it is evident that the county did not alter the valuation of the commercial class other than completing the pickup work for the 2009 assessment year.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the assessment practices of Knox County the median appears to be the most reliable indicator of the level of value.

**2009 Correlation Section  
for Knox County**

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## **II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>86</b>	<b>42</b>	<b>48.84</b>
<b>2008</b>	<b>85</b>	<b>48</b>	<b>56.47</b>
<b>2007</b>	<b>87</b>	<b>54</b>	<b>62.07</b>
<b>2006</b>	<b>77</b>	<b>44</b>	<b>57.14</b>
<b>2005</b>	<b>83</b>	<b>45</b>	<b>54.22</b>

COMMERCIAL:Review of the non qualified sales indicated the typical reasons for the transaction not being an arm's length sale and included parcels substantially changed since the date of the sale, parcels included in family transactions and foreclosures. Currently the county has relied on personal knowledge of the sales information to qualify a sale. They may also contact a realtor or someone involved in the transaction if there is a question concerning the validity of the sale.

**2009 Correlation Section**  
**for Knox County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

**Adjusting for Selective Reappraisal**

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2009 Correlation Section  
for Knox County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio  
Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>100</b>	<b>3.16</b>	<b>103</b>	<b>100</b>
<b>2008</b>	<b>98.6</b>	<b>-0.69</b>	<b>98</b>	<b>98.85</b>
<b>2007</b>	<b>95</b>	<b>4.07</b>	<b>98</b>	<b>98</b>
<b>2006</b>	<b>94</b>	<b>2.75</b>	<b>97</b>	<b>98</b>
<b>2005</b>	<b>98</b>	<b>-0.98</b>	<b>97</b>	<b>98</b>

COMMERCIAL: The trended preliminary median ratio and the R&O median ratio are relatively close and supportive of each other. There is no information available to suggest that the median ratio is not the best representation of the level of value for the commercial class.

**2009 Correlation Section**  
**for Knox County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

**Comparison of Average Value Changes**

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section  
for Knox County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to  
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
0	2009	3.16
0.17	2008	-0.69
18.89	2007	4.07
0.37	2006	2.75
3.46	2005	-0.98

COMMERCIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is 3.16%. This is the result of the county completing the pickup work for 2009.



**2009 Correlation Section  
for Knox County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2009 Correlation Section  
for Knox County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued**

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>100</b>	<b>93</b>	<b>99</b>

COMMERCIAL: The median, weighted mean and the mean ratios are statistically within the acceptable range.

**2009 Correlation Section  
for Knox County**

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**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller spread or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>10.97</b>	<b>106.08</b>
<b>Difference</b>	<b>0.00</b>	<b>3.08</b>

COMMERCIAL: The coefficient of dispersion is within the acceptable level. The price related differential is slightly outside the acceptable parameter, but review of the statistical profile doesn't lend any one specific area of concern.

**2009 Correlation Section  
for Knox County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>42</b>	<b>42</b>	<b>0</b>
<b>Median</b>	<b>100</b>	<b>100</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>93</b>	<b>93</b>	<b>0</b>
<b>Mean</b>	<b>99</b>	<b>99</b>	<b>0</b>
<b>COD</b>	<b>10.97</b>	<b>10.97</b>	<b>0.00</b>
<b>PRD</b>	<b>106.08</b>	<b>106.08</b>	<b>0.00</b>
<b>Minimum</b>	<b>43.33</b>	<b>43.33</b>	<b>0.00</b>
<b>Maximum</b>	<b>153.40</b>	<b>153.40</b>	<b>0.00</b>

COMMERCIAL:Analysis of Table VII supports the fact that minimal action was taken in the commercial class of property for the 2009 assessment year.

**Agricultural or  
Special Valuation Reports**

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	126	<b>MEDIAN:</b>	<b>64</b>	COV:	27.32	95% Median C.I.:	60.74 to 68.86	(!: Derived)
(AgLand) TOTAL Sales Price:	22,510,733	WGT. MEAN:	60	STD:	17.28	95% Wgt. Mean C.I.:	56.68 to 64.27	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,323,958	MEAN:	63	AVG.ABS.DEV:	13.69	95% Mean C.I.:	60.23 to 66.26	
(AgLand) TOTAL Assessed Value:	13,499,680							
AVG. Adj. Sales Price:	177,174	COD:	21.37	MAX Sales Ratio:	118.83			
AVG. Assessed Value:	107,140	PRD:	104.59	MIN Sales Ratio:	21.68			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	8	76.20	69.96	59.81	14.33	116.97	48.26	87.64	48.26 to 87.64	244,512	146,237
10/01/05 TO 12/31/05	7	75.85	81.00	77.81	12.10	104.11	69.20	110.11	69.20 to 110.11	211,718	164,730
01/01/06 TO 03/31/06	19	71.49	71.52	69.95	14.72	102.25	47.19	110.41	60.94 to 78.55	110,779	77,488
04/01/06 TO 06/30/06	10	73.86	74.47	73.49	21.05	101.34	38.79	118.83	50.59 to 89.64	265,840	195,359
07/01/06 TO 09/30/06	7	63.20	56.68	50.62	15.55	111.98	27.91	69.32	27.91 to 69.32	168,156	85,117
10/01/06 TO 12/31/06	13	64.23	64.13	58.14	14.43	110.30	39.07	85.11	58.24 to 72.60	175,861	102,243
01/01/07 TO 03/31/07	16	66.26	63.47	58.00	19.67	109.44	33.28	85.86	51.31 to 77.43	158,945	92,189
04/01/07 TO 06/30/07	17	47.99	50.23	48.11	26.29	104.41	21.68	76.17	36.87 to 65.65	200,594	96,498
07/01/07 TO 09/30/07	5	71.75	66.49	67.50	10.51	98.51	45.74	74.85	N/A	132,940	89,731
10/01/07 TO 12/31/07	6	54.49	54.99	60.55	18.43	90.82	40.49	71.74	40.49 to 71.74	258,172	156,325
01/01/08 TO 03/31/08	10	52.67	56.58	54.20	22.28	104.38	39.08	88.61	41.64 to 80.54	150,487	81,570
04/01/08 TO 06/30/08	8	49.49	51.33	51.44	13.85	99.79	34.87	67.18	34.87 to 67.18	123,437	63,499
<u>Study Years</u>											
07/01/05 TO 06/30/06	44	73.15	73.42	70.10	16.12	104.73	38.79	118.83	68.49 to 77.81	186,393	130,656
07/01/06 TO 06/30/07	53	61.83	58.49	53.53	21.03	109.27	21.68	85.86	51.31 to 65.76	177,670	95,103
07/01/07 TO 06/30/08	29	53.32	56.51	57.59	20.72	98.13	34.87	88.61	48.73 to 64.93	162,279	93,458
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	49	67.46	68.04	65.04	17.68	104.61	27.91	118.83	62.82 to 72.02	167,887	109,201
01/01/07 TO 12/31/07	44	59.32	57.54	55.13	23.46	104.38	21.68	85.86	47.99 to 68.86	185,612	102,320
<u>ALL</u>											
	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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AVG. Adj. Sales Price:	177,174	COD:	21.37	MAX Sales Ratio:	118.83			
AVG. Assessed Value:	107,140	PRD:	104.59	MIN Sales Ratio:	21.68			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
207	4	60.22	64.28	56.19	16.63	114.39	49.03	87.64	N/A		90,493	50,850
211	2	34.78	34.78	37.79	19.75	92.04	27.91	41.65	N/A		314,299	118,770
215	3	86.72	85.66	82.76	19.44	103.50	59.84	110.41	N/A		144,666	119,728
217	2	63.05	63.05	68.19	14.24	92.45	54.07	72.02	N/A		540,000	368,252
415	10	71.75	68.91	70.13	10.84	98.27	45.74	82.36	53.32 to 79.38		210,345	147,514
417	5	69.20	63.73	58.00	14.12	109.86	48.26	75.85	N/A		369,254	214,183
419	6	66.37	66.46	78.20	30.06	84.99	38.79	98.53	38.79 to 98.53		152,233	119,052
421	1	79.22	79.22	79.22			79.22	79.22	N/A		84,000	66,545
423	5	34.87	43.21	37.82	26.60	114.25	33.28	75.63	N/A		164,600	62,249
425	2	55.64	55.64	56.52	21.24	98.44	43.82	67.46	N/A		196,543	111,087
427	3	66.11	67.77	68.16	5.82	99.43	62.82	74.37	N/A		123,000	83,833
459	4	57.41	63.90	60.19	18.17	106.17	50.55	90.24	N/A		265,112	159,570
461	1	41.64	41.64	41.64			41.64	41.64	N/A		182,609	76,040
463	6	46.70	45.08	40.89	20.76	110.24	21.68	61.83	21.68 to 61.83		297,566	121,680
465	4	61.25	61.65	62.11	15.01	99.26	44.91	79.19	N/A		99,750	61,955
467	3	78.55	79.98	80.09	6.72	99.86	72.78	88.61	N/A		90,666	72,613
469	5	39.83	52.84	58.24	38.86	90.73	36.61	85.11	N/A		72,900	42,455
471	3	74.26	72.93	72.88	4.57	100.08	67.18	77.36	N/A		134,883	98,300
669	4	68.77	68.99	64.93	7.51	106.25	62.72	75.71	N/A		135,100	87,718
671	15	70.71	67.96	70.57	15.97	96.29	48.73	85.86	49.82 to 80.54		96,924	68,401
673	3	68.49	65.38	61.75	5.34	105.89	58.34	69.32	N/A		119,166	73,581
675	1	53.91	53.91	53.91			53.91	53.91	N/A		17,500	9,435
677	2	54.94	54.94	58.21	14.11	94.39	47.19	62.69	N/A		138,225	80,455
679	1	79.74	79.74	79.74			79.74	79.74	N/A		281,250	224,275
681	4	46.67	59.45	51.12	44.79	116.30	34.36	110.11	N/A		287,656	147,040
723	5	71.49	63.74	57.30	14.30	111.24	46.73	76.17	N/A		179,572	102,894
725	1	63.20	63.20	63.20			63.20	63.20	N/A		120,000	75,840
727	6	67.31	66.95	64.38	9.20	103.99	50.87	77.43	50.87 to 77.43		226,387	145,755
728	2	61.73	61.73	63.08	5.65	97.86	58.24	65.22	N/A		229,554	144,805
729	2	42.71	42.71	43.99	5.19	97.07	40.49	44.92	N/A		134,080	58,987
733	4	60.33	72.30	60.30	28.99	119.89	49.70	118.83	N/A		81,468	49,126
735	7	69.67	64.46	59.82	10.91	107.76	41.75	73.18	41.75 to 73.18		187,378	112,090
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86		177,174	107,140

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	126	<b>MEDIAN:</b>	<b>64</b>	COV:	27.32	95% Median C.I.:	60.74 to 68.86	(! : Derived)
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AVG. Assessed Value:	107,140	PRD:	104.59	MIN Sales Ratio:	21.68			

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AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1	11	63.20	63.58	57.26	26.58	111.04	34.36	110.11	42.74 to 79.74	222,703	127,522
2	18	65.44	63.17	61.53	13.67	102.66	41.64	90.24	56.39 to 68.86	212,365	130,674
3	82	64.58	62.62	60.92	22.54	102.80	21.68	110.41	59.84 to 71.06	171,367	104,393
4	4	60.22	64.28	56.19	16.63	114.39	49.03	87.64	N/A	90,493	50,850
5	11	63.65	67.31	59.92	19.28	112.34	41.75	118.83	49.70 to 73.18	148,865	89,194
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
2	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140

SCHOOL DISTRICT *										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)											
02-0049	2	50.27	50.27	49.50	16.95	101.56	41.75	58.79	N/A	315,375	156,105
08-0036	2	63.05	63.05	68.19	14.24	92.45	54.07	72.02	N/A	540,000	368,252
54-0013	17	63.20	64.17	62.89	16.30	102.03	40.49	118.83	53.91 to 68.86	152,309	95,790
54-0096	11	60.94	65.09	61.02	16.01	106.67	49.03	90.24	50.55 to 87.64	162,856	99,380
54-0501	21	61.67	63.82	61.44	32.05	103.87	33.28	110.41	39.08 to 79.22	195,031	119,833
54-0505											
54-0576	7	71.49	66.17	57.54	25.35	114.99	34.36	110.11	34.36 to 110.11	190,408	109,563
54-0583	48	71.48	67.49	69.35	13.26	97.32	36.61	85.86	65.76 to 73.30	125,728	87,198
54-0586	17	47.19	49.50	47.08	23.25	105.14	21.68	79.74	41.64 to 62.69	257,236	121,112
70-0005	1	50.87	50.87	50.87			50.87	50.87	N/A	396,000	201,440
70-0542											
NonValid School											
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140



# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	126	<b>MEDIAN:</b>	<b>64</b>	COV:	27.32	95% Median C.I.:	60.74 to 68.86	(!: Derived)
(AgLand) TOTAL Sales Price:	22,510,733	WGT. MEAN:	60	STD:	17.28	95% Wgt. Mean C.I.:	56.68 to 64.27	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,323,958	MEAN:	63	AVG.ABS.DEV:	13.69	95% Mean C.I.:	60.23 to 66.26	
(AgLand) TOTAL Assessed Value:	13,499,680							
AVG. Adj. Sales Price:	177,174	COD:	21.37	MAX Sales Ratio:	118.83			
AVG. Assessed Value:	107,140	PRD:	104.59	MIN Sales Ratio:	21.68			

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## ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	10	62.49	62.37	56.50	29.99	110.40	36.61	98.53	39.08 to 87.64	19,880	11,231
30.01 TO 50.00	8	66.25	63.69	61.55	15.67	103.48	40.49	82.36	40.49 to 82.36	46,470	28,602
50.01 TO 100.00	37	59.92	59.51	55.65	21.80	106.95	27.91	118.83	49.82 to 65.65	97,578	54,298
100.01 TO 180.00	42	65.49	63.82	57.94	21.69	110.15	21.68	110.41	59.84 to 71.22	195,216	113,107
180.01 TO 330.00	22	71.94	66.90	62.27	16.30	107.44	39.07	88.61	56.39 to 77.43	264,442	164,675
330.01 TO 650.00	4	67.95	67.89	67.95	5.11	99.90	63.90	71.74	N/A	402,743	273,682
650.01 +	3	72.02	69.97	66.85	19.15	104.67	48.26	89.64	N/A	838,398	560,476
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140

## MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	36.61	36.61	36.61			36.61	36.61	N/A	28,000	10,250
DRY	20	58.34	54.01	48.22	21.33	112.00	21.68	79.22	43.82 to 62.50	170,105	82,024
DRY-N/A	31	66.11	65.00	61.41	23.17	105.85	33.28	110.11	53.32 to 73.18	134,044	82,319
GRASS	35	69.32	65.10	61.78	18.08	105.37	36.87	110.41	59.84 to 72.98	175,816	108,620
GRASS-N/A	30	68.18	66.57	65.45	19.68	101.71	38.79	118.83	59.92 to 74.26	188,640	123,469
IRRGTD-N/A	9	65.22	62.38	61.23	12.08	101.89	41.75	79.74	50.87 to 69.20	325,074	199,027
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140

## MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	36.61	36.61	36.61			36.61	36.61	N/A	28,000	10,250
DRY	30	52.67	53.36	47.21	24.89	113.01	21.68	82.36	43.82 to 60.94	158,631	74,895
DRY-N/A	21	71.06	71.17	69.52	18.72	102.38	39.08	110.11	62.69 to 81.57	133,264	92,642
GRASS	52	70.19	67.24	65.19	17.36	103.15	36.87	118.83	61.83 to 72.60	190,958	124,476
GRASS-N/A	13	58.79	59.96	54.86	24.73	109.29	38.79	88.61	44.91 to 76.17	144,841	79,463
IRRGTD	7	65.22	62.26	60.98	12.72	102.10	41.75	79.74	41.75 to 79.74	301,248	183,707
IRRGTD-N/A	2	62.80	62.80	61.85	10.20	101.52	56.39	69.20	N/A	408,465	252,647
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140

# PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	126	<b>MEDIAN:</b>	<b>64</b>	COV:	27.32	95% Median C.I.:	60.74 to 68.86	(! : Derived)
(AgLand) TOTAL Sales Price:	22,510,733	WGT. MEAN:	60	STD:	17.28	95% Wgt. Mean C.I.:	56.68 to 64.27	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,323,958	MEAN:	63	AVG.ABS.DEV:	13.69	95% Mean C.I.:	60.23 to 66.26	
(AgLand) TOTAL Assessed Value:	13,499,680							
AVG. Adj. Sales Price:	177,174	COD:	21.37	MAX Sales Ratio:	118.83			
AVG. Assessed Value:	107,140	PRD:	104.59	MIN Sales Ratio:	21.68			

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## MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	36.61	36.61	36.61			36.61	36.61	N/A	28,000	10,250
DRY	46	60.12	59.72	54.62	23.89	109.35	21.68	110.11	51.31 to 67.05	154,214	84,227
DRY-N/A	5	71.06	69.59	68.57	18.72	101.49	39.08	98.53	N/A	92,720	63,578
GRASS	63	69.32	65.75	63.57	18.26	103.43	36.87	118.83	61.67 to 72.16	184,981	117,590
GRASS-N/A	2	66.76	66.76	61.40	32.73	108.73	44.91	88.61	N/A	79,500	48,812
IRRGTD	9	65.22	62.38	61.23	12.08	101.89	41.75	79.74	50.87 to 69.20	325,074	199,027
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	9	72.60	69.68	66.63	20.50	104.59	36.61	98.53	48.73 to 87.64	18,133	12,081
30000 TO 59999	13	62.82	65.39	64.84	25.57	100.85	39.08	118.83	40.49 to 81.57	45,389	29,429
60000 TO 99999	22	62.09	64.48	63.61	21.41	101.37	36.87	110.41	49.82 to 74.85	75,823	48,230
100000 TO 149999	29	67.18	67.31	67.05	15.52	100.38	34.87	110.11	61.83 to 74.26	123,959	83,118
150000 TO 249999	25	66.11	63.67	64.31	19.91	99.01	27.91	90.24	54.07 to 75.85	202,672	130,339
250000 TO 499999	24	50.73	51.99	51.49	23.33	100.98	21.68	79.74	41.75 to 64.93	342,114	176,144
500000 +	4	71.88	70.41	67.68	14.49	104.04	48.26	89.64	N/A	757,542	512,716
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140

## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
5000 TO 9999	3	53.91	58.41	55.89	14.76	104.51	48.73	72.60	N/A	15,333	8,570
1 TO 9999	3	53.91	58.41	55.89	14.76	104.51	48.73	72.60	N/A	15,333	8,570
10000 TO 29999	12	70.37	63.56	57.41	25.28	110.71	36.61	98.53	39.83 to 82.36	28,613	16,428
30000 TO 59999	30	61.30	60.76	55.49	22.96	109.49	27.91	118.83	49.82 to 68.49	77,824	43,187
60000 TO 99999	37	64.23	63.46	57.55	19.99	110.26	21.68	110.41	59.49 to 72.98	145,442	83,706
100000 TO 149999	16	64.40	64.07	59.30	23.55	108.05	34.36	110.11	46.73 to 77.36	228,235	135,333
150000 TO 249999	22	67.31	65.14	62.20	16.12	104.73	39.07	86.72	51.31 to 76.77	301,640	187,620
250000 TO 499999	4	60.15	60.07	57.55	12.88	104.38	48.26	71.74	N/A	609,655	350,865
500000 +	2	80.83	80.83	79.60	10.90	101.55	72.02	89.64	N/A	746,000	593,802
ALL	126	64.07	63.25	60.47	21.37	104.59	21.68	118.83	60.74 to 68.86	177,174	107,140

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	151	<b>MEDIAN:</b>	<b>63</b>	COV:	27.58	95% Median C.I.:	59.49 to 67.05	(! : Derived)
TOTAL Sales Price:	30,642,494	WGT. MEAN:	59	STD:	17.25	95% Wgt. Mean C.I.:	55.76 to 62.91	(! : land+NAT=0)
TOTAL Adj.Sales Price:	30,390,734	MEAN:	63	AVG.ABS.DEV:	13.84	95% Mean C.I.:	59.79 to 65.29	
TOTAL Assessed Value:	18,032,250							
AVG. Adj. Sales Price:	201,263	COD:	22.08	MAX Sales Ratio:	118.83			
AVG. Assessed Value:	119,418	PRD:	105.40	MIN Sales Ratio:	21.68			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
____Qrtrs____												
07/01/05 TO 09/30/05	9	76.77	71.65	61.06	13.86	117.34	48.26	87.64	53.91 to 85.16	228,314	139,399	
10/01/05 TO 12/31/05	13	70.97	71.93	69.15	17.82	104.02	38.60	110.11	56.87 to 87.44	239,287	165,478	
01/01/06 TO 03/31/06	19	71.49	71.52	69.95	14.72	102.25	47.19	110.41	60.94 to 78.55	110,779	77,488	
04/01/06 TO 06/30/06	13	72.02	73.30	75.23	22.18	97.43	38.79	118.83	54.30 to 89.64	240,055	180,595	
07/01/06 TO 09/30/06	7	63.20	56.68	50.62	15.55	111.98	27.91	69.32	27.91 to 69.32	168,156	85,117	
10/01/06 TO 12/31/06	15	64.23	65.05	59.54	14.99	109.26	39.07	85.11	59.09 to 72.60	176,687	105,197	
01/01/07 TO 03/31/07	19	61.65	61.54	56.09	20.81	109.72	33.28	85.86	50.16 to 73.18	229,100	128,504	
04/01/07 TO 06/30/07	19	47.99	50.12	47.90	24.60	104.64	21.68	76.17	38.14 to 63.90	205,546	98,460	
07/01/07 TO 09/30/07	6	73.06	69.34	72.50	11.29	95.64	45.74	83.54	45.74 to 83.54	158,460	114,875	
10/01/07 TO 12/31/07	8	48.82	51.85	57.07	19.59	90.85	37.75	71.74	37.75 to 71.74	239,876	136,898	
01/01/08 TO 03/31/08	13	53.32	57.16	58.08	20.75	98.42	39.08	88.61	42.74 to 68.36	203,324	118,084	
04/01/08 TO 06/30/08	10	49.07	48.33	41.68	16.40	115.95	31.86	67.18	34.87 to 61.67	240,096	100,074	
____Study Years____												
07/01/05 TO 06/30/06	54	72.09	72.07	69.54	17.50	103.64	38.60	118.83	67.46 to 76.77	192,427	133,811	
07/01/06 TO 06/30/07	60	60.52	58.24	53.67	21.15	108.51	21.68	85.86	51.31 to 65.22	201,428	108,102	
07/01/07 TO 06/30/08	37	52.02	55.60	54.59	22.42	101.85	31.86	88.61	48.73 to 61.67	213,890	116,764	
____Calendar Yrs____												
01/01/06 TO 12/31/06	54	67.26	68.23	66.21	18.06	103.05	27.91	118.83	62.69 to 72.02	167,646	110,996	
01/01/07 TO 12/31/07	52	56.47	56.78	54.79	24.36	103.63	21.68	85.86	47.99 to 64.93	214,001	117,245	
____ALL____												
	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418	

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	151	<b>MEDIAN:</b>	<b>63</b>	COV:	27.58	95% Median C.I.:	59.49 to 67.05	(!: Derived)
TOTAL Sales Price:	30,642,494	WGT. MEAN:	59	STD:	17.25	95% Wgt. Mean C.I.:	55.76 to 62.91	(!: land+NAT=0)
TOTAL Adj.Sales Price:	30,390,734	MEAN:	63	AVG.ABS.DEV:	13.84	95% Mean C.I.:	59.79 to 65.29	
TOTAL Assessed Value:	18,032,250							
AVG. Adj. Sales Price:	201,263	COD:	22.08	MAX Sales Ratio:	118.83			
AVG. Assessed Value:	119,418	PRD:	105.40	MIN Sales Ratio:	21.68			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
207	5	59.49	62.79	56.90	14.35	110.36	49.03	87.64	N/A	133,063	75,714
211	2	34.78	34.78	37.79	19.75	92.04	27.91	41.65	N/A	314,299	118,770
215	3	86.72	85.66	82.76	19.44	103.50	59.84	110.41	N/A	144,666	119,728
217	2	63.05	63.05	68.19	14.24	92.45	54.07	72.02	N/A	540,000	368,252
415	12	71.75	69.54	68.66	11.94	101.27	45.74	85.16	60.17 to 79.38	232,831	159,872
417	5	69.20	63.73	58.00	14.12	109.86	48.26	75.85	N/A	369,254	214,183
419	7	71.06	70.42	83.34	28.71	84.50	38.79	98.53	38.79 to 98.53	174,510	145,431
421	1	79.22	79.22	79.22			79.22	79.22	N/A	84,000	66,545
423	7	34.87	40.93	35.02	21.76	116.87	31.86	75.63	31.86 to 75.63	283,391	99,245
425	2	55.64	55.64	56.52	21.24	98.44	43.82	67.46	N/A	196,543	111,087
427	5	66.11	69.19	71.03	10.89	97.40	59.09	83.54	N/A	177,284	125,933
459	4	57.41	63.90	60.19	18.17	106.17	50.55	90.24	N/A	265,112	159,570
461	1	41.64	41.64	41.64			41.64	41.64	N/A	182,609	76,040
463	7	47.99	47.05	45.95	20.55	102.40	21.68	61.83	21.68 to 61.83	336,810	154,750
465	4	61.25	61.65	62.11	15.01	99.26	44.91	79.19	N/A	99,750	61,955
467	3	78.55	79.98	80.09	6.72	99.86	72.78	88.61	N/A	90,666	72,613
469	5	39.83	52.84	58.24	38.86	90.73	36.61	85.11	N/A	72,900	42,455
471	4	70.72	67.24	58.00	12.12	115.93	50.16	77.36	N/A	372,637	216,128
669	8	61.22	61.62	60.60	12.04	101.68	48.77	75.71	48.77 to 75.71	114,481	69,373
671	16	72.78	69.17	72.44	15.99	95.50	48.73	87.44	49.82 to 81.29	100,898	73,088
673	5	68.49	63.38	59.16	16.43	107.15	37.75	83.02	N/A	137,377	81,268
675	2	61.14	61.14	71.05	11.82	86.05	53.91	68.36	N/A	211,100	149,980
677	2	54.94	54.94	58.21	14.11	94.39	47.19	62.69	N/A	138,225	80,455
679	1	79.74	79.74	79.74			79.74	79.74	N/A	281,250	224,275
681	4	46.67	59.45	51.12	44.79	116.30	34.36	110.11	N/A	287,656	147,040
723	5	71.49	63.74	57.30	14.30	111.24	46.73	76.17	N/A	179,572	102,894
725	5	47.09	49.93	48.14	15.23	103.73	40.79	63.20	N/A	266,147	128,111
727	7	65.76	63.71	59.82	12.74	106.50	44.28	77.43	44.28 to 77.43	253,449	151,625
728	2	61.73	61.73	63.08	5.65	97.86	58.24	65.22	N/A	229,554	144,805
729	2	42.71	42.71	43.99	5.19	97.07	40.49	44.92	N/A	134,080	58,987
731	1	70.31	70.31	71.93			70.31	70.31	N/A	125,120	90,000
733	4	60.33	72.30	60.30	28.99	119.89	49.70	118.83	N/A	81,468	49,126
735	8	66.66	64.04	60.84	11.59	105.26	41.75	73.18	41.75 to 73.18	214,790	130,672
ALL											
	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	151	<b>MEDIAN:</b>	<b>63</b>	COV:	27.58	95% Median C.I.:	59.49 to 67.05	(!: Derived)
TOTAL Sales Price:	30,642,494	WGT. MEAN:	59	STD:	17.25	95% Wgt. Mean C.I.:	55.76 to 62.91	(!: land+NAT=0)
TOTAL Adj.Sales Price:	30,390,734	MEAN:	63	AVG.ABS.DEV:	13.84	95% Mean C.I.:	59.79 to 65.29	
TOTAL Assessed Value:	18,032,250							
AVG. Adj. Sales Price:	201,263	COD:	22.08	MAX Sales Ratio:	118.83			
AVG. Assessed Value:	119,418	PRD:	105.40	MIN Sales Ratio:	21.68			

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## AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	15	51.31	59.06	53.75	29.22	109.88	34.36	110.11	42.74 to 72.99	244,031	131,164
2	21	65.22	63.04	61.34	15.07	102.78	41.64	90.24	56.39 to 68.86	226,467	138,911
3	98	63.31	62.43	59.84	23.28	104.33	21.68	110.41	58.86 to 70.31	196,580	117,624
4	5	59.49	62.79	56.90	14.35	110.36	49.03	87.64	N/A	133,063	75,714
5	12	62.35	66.79	60.75	18.39	109.94	41.75	118.83	58.79 to 72.98	170,349	103,490
ALL	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	17	56.87	59.08	55.66	25.32	106.16	31.86	94.17	42.56 to 83.02	383,678	213,540
2	134	63.43	62.98	60.34	21.43	104.37	21.68	118.83	60.00 to 67.46	178,120	107,478
ALL	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	40.79	40.79	41.47			40.79	40.79	N/A	428,245	177,595
02-0049	2	50.27	50.27	49.50	16.95	101.56	41.75	58.79	N/A	315,375	156,105
08-0036	2	63.05	63.05	68.19	14.24	92.45	54.07	72.02	N/A	540,000	368,252
54-0013	21	61.04	62.11	60.01	17.68	103.50	37.75	118.83	53.91 to 68.49	177,786	106,685
54-0096	14	60.22	65.39	63.03	16.11	103.75	49.03	90.24	56.39 to 83.54	186,584	117,608
54-0501	24	65.44	65.82	64.06	30.09	102.75	33.28	110.41	48.26 to 85.16	212,265	135,981
54-0505											
54-0576	8	61.40	63.22	54.73	31.72	115.50	34.36	110.11	34.36 to 110.11	206,259	112,892
54-0583	56	70.84	66.89	67.17	14.47	99.57	36.61	87.44	64.93 to 72.98	146,326	98,292
54-0586	20	46.30	48.54	45.78	23.99	106.03	21.68	79.74	41.64 to 58.86	305,301	139,778
70-0005	3	50.87	51.33	52.52	5.85	97.72	47.09	56.02	N/A	287,091	150,788
70-0542											
NonValid School	1	40.79	40.79	41.47			40.79	40.79	N/A	428,245	177,595
ALL	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	151	<b>MEDIAN:</b>	<b>63</b>	COV:	27.58	95% Median C.I.:	59.49 to 67.05	(!: Derived)
TOTAL Sales Price:	30,642,494	WGT. MEAN:	59	STD:	17.25	95% Wgt. Mean C.I.:	55.76 to 62.91	(!: land+NAT=0)
TOTAL Adj.Sales Price:	30,390,734	MEAN:	63	AVG.ABS.DEV:	13.84	95% Mean C.I.:	59.79 to 65.29	
TOTAL Assessed Value:	18,032,250							
AVG. Adj. Sales Price:	201,263	COD:	22.08	MAX Sales Ratio:	118.83			
AVG. Assessed Value:	119,418	PRD:	105.40	MIN Sales Ratio:	21.68			

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## ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	10	62.49	62.37	56.50	29.99	110.40	36.61	98.53	39.08 to 87.64	19,880	11,231
30.01 TO 50.00	8	66.25	63.69	61.55	15.67	103.48	40.49	82.36	40.49 to 82.36	46,470	28,602
50.01 TO 100.00	41	59.49	58.96	55.40	20.78	106.42	27.91	118.83	49.82 to 63.20	97,984	54,287
100.01 TO 180.00	53	62.72	61.52	56.01	23.35	109.83	21.68	110.41	51.31 to 67.46	206,129	115,463
180.01 TO 330.00	25	73.30	69.03	64.37	15.96	107.24	39.07	88.61	58.79 to 77.81	255,882	164,723
330.01 TO 650.00	10	64.42	64.60	61.00	14.65	105.90	31.86	94.17	58.86 to 71.74	487,982	297,667
650.01 +	4	61.09	65.02	62.51	25.88	104.02	48.26	89.64	N/A	900,274	562,761
ALL	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## MAJORITY LAND USE &gt; 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	36.61	36.61	36.61			36.61	36.61	N/A	28,000	10,250
DRY	23	56.87	54.15	49.23	19.64	109.98	21.68	79.22	46.73 to 60.94	168,008	82,718
DRY-N/A	40	62.71	62.45	56.12	25.78	111.28	31.86	110.11	52.02 to 71.49	181,795	102,019
GRASS	40	68.84	65.65	63.16	18.22	103.94	36.87	110.41	59.84 to 72.98	176,706	111,602
GRASS-N/A	36	64.94	66.41	64.60	20.07	102.81	38.79	118.83	59.09 to 72.78	233,019	150,525
IRRGTD-N/A	11	63.65	58.77	57.18	16.38	102.78	40.79	79.74	41.75 to 69.20	342,703	195,971
ALL	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## MAJORITY LAND USE &gt; 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	36.61	36.61	36.61			36.61	36.61	N/A	28,000	10,250
DRY	37	53.32	52.58	47.91	22.20	109.75	21.68	82.36	46.73 to 58.43	163,741	78,446
DRY-N/A	26	69.78	69.15	60.67	21.20	113.97	31.86	110.11	60.17 to 81.57	195,291	118,491
GRASS	58	69.50	67.32	65.73	17.50	102.41	36.87	118.83	61.83 to 72.16	193,986	127,515
GRASS-N/A	18	58.98	61.78	59.13	23.06	104.47	38.79	94.17	48.98 to 74.26	233,654	138,171
IRRGTD	9	63.65	57.88	55.89	17.79	103.56	40.79	79.74	41.75 to 68.86	328,089	183,377
IRRGTD-N/A	2	62.80	62.80	61.85	10.20	101.52	56.39	69.20	N/A	408,465	252,647
ALL	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	151	<b>MEDIAN:</b>	<b>63</b>	COV:	27.58	95% Median C.I.:	59.49 to 67.05	(!: Derived)
TOTAL Sales Price:	30,642,494	WGT. MEAN:	59	STD:	17.25	95% Wgt. Mean C.I.:	55.76 to 62.91	(!: land+NAT=0)
TOTAL Adj.Sales Price:	30,390,734	MEAN:	63	AVG.ABS.DEV:	13.84	95% Mean C.I.:	59.79 to 65.29	
TOTAL Assessed Value:	18,032,250							
AVG. Adj. Sales Price:	201,263	COD:	22.08	MAX Sales Ratio:	118.83			
AVG. Assessed Value:	119,418	PRD:	105.40	MIN Sales Ratio:	21.68			

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## MAJORITY LAND USE &gt; 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	36.61	36.61	36.61			36.61	36.61	N/A	28,000	10,250
DRY	58	58.29	58.54	53.08	24.34	110.28	21.68	110.11	52.02 to 62.69	184,007	97,679
DRY-N/A	5	71.06	69.59	68.57	18.72	101.49	39.08	98.53	N/A	92,720	63,578
GRASS	72	68.84	66.18	64.13	18.43	103.21	36.87	118.83	61.67 to 72.02	201,310	129,092
GRASS-N/A	4	58.98	62.87	61.12	18.62	102.86	44.91	88.61	N/A	240,658	147,090
IRRGTD	11	63.65	58.77	57.18	16.38	102.78	40.79	79.74	41.75 to 69.20	342,703	195,971
ALL	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	9	72.60	69.68	66.63	20.50	104.59	36.61	98.53	48.73 to 87.64	18,133	12,081
30000 TO 59999	13	62.82	65.39	64.84	25.57	100.85	39.08	118.83	40.49 to 81.57	45,389	29,429
60000 TO 99999	26	61.66	64.31	63.97	20.75	100.53	36.87	110.41	53.32 to 72.16	76,940	49,217
100000 TO 149999	32	68.75	67.31	67.14	15.44	100.26	34.87	110.11	61.83 to 74.26	124,829	83,809
150000 TO 249999	30	63.17	62.06	62.71	22.56	98.97	27.91	90.24	49.70 to 73.30	200,139	125,500
250000 TO 499999	33	51.31	54.41	54.22	25.00	100.34	21.68	94.17	44.28 to 63.90	344,633	186,876
500000 +	8	59.52	60.34	58.22	21.93	103.65	31.86	89.64	31.86 to 89.64	783,171	455,930
ALL	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	3	53.91	58.41	55.89	14.76	104.51	48.73	72.60	N/A	15,333	8,570
Total \$											
1 TO 9999	3	53.91	58.41	55.89	14.76	104.51	48.73	72.60	N/A	15,333	8,570
10000 TO 29999	12	70.37	63.56	57.41	25.28	110.71	36.61	98.53	39.83 to 82.36	28,613	16,428
30000 TO 59999	33	60.74	60.33	55.66	21.78	108.40	27.91	118.83	52.02 to 67.05	77,828	43,318
60000 TO 99999	43	63.20	62.23	56.70	21.55	109.75	21.68	110.41	58.24 to 71.75	146,338	82,968
100000 TO 149999	20	64.40	64.86	59.95	24.18	108.20	34.36	110.11	50.55 to 77.36	224,680	134,686
150000 TO 249999	27	65.22	63.51	60.71	18.23	104.61	39.07	86.72	51.31 to 75.85	309,685	187,996
250000 TO 499999	10	60.61	61.48	57.56	17.11	106.80	31.86	94.17	48.26 to 71.74	570,746	328,540
500000 +	3	72.02	70.61	68.16	18.27	103.58	50.16	89.64	N/A	859,300	585,740
ALL	151	62.69	62.54	59.33	22.08	105.40	21.68	118.83	59.49 to 67.05	201,263	119,418

## **Knox County 2009 Assessment Actions taken to address the following property classes/subclasses:**

### **Agricultural**

Soil survey and updates have been completed with months of hard work by my employees whom had to enter soils one by one.

GIS mapping and land use are being implemented along with the new soil survey.

- Market analysis was completed
- Reviewed market area boundaries
- Changed market area boundaries

The analysis of the current sales data, the implementation of the soils, land use review, and the implementation of the GIS system, were the actions taken to complete the 2009 valuation process for the agricultural class of property.

The new soil implementation in combination with the market area changes made a big difference in the assessment for 2009. The previous market areas were totally removed, making a clean slate. At first glance, you will see the soil map shows definite soil differences within the county. Ranges 2, 3, 4 have comparable soils and the market shows you this fact. This appears to warrant making a new dividing line between ranges 4 and 5, running perpendicular from the south to the north (with the exception on the northern border of Hill township – the Santee Sioux Indian Reservation) with a small jog to include the entire Hill township.

I have done every combination possible to justify that the land sales and new soil survey is incorrect in what it is showing me. Final facts are: no matter what combinations that I have tried, including splitting geo codes, shifting within ranges, leaving old market areas, adjusting market areas, making new market areas, the bottom line is that the best possible answer is 2 market areas instead of 5.



## 2009 Assessment Survey for Knox County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Staff
2.	<b>Valuation done by:</b>
	Staff
3.	<b>Pickup work done by whom:</b>
	Staff
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	Yes
a.	<b>How is agricultural land defined in this county?</b>
	Follows the Statutes and Regulations as written.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	Not Utilized
6.	<b>If the income approach was used, what Capitalization Rate was used?</b>
	N/A
7.	<b>What is the date of the soil survey currently used?</b>
	2008
8.	<b>What date was the last countywide land use study completed?</b>
	2009
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	GIS, FSA map, physical inspection
b.	<b>By whom?</b>
	Staff
c.	<b>What proportion is complete / implemented at this time?</b>
	100 % complete, 100% implemented for 2009!!
9.	<b>Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:</b>
	2
10.	<b>How are Market Areas/Neighborhoods/Assessor Locations developed?</b>
	Soil Survey/location/market activity
11.	<b>In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?</b>
	<b>Yes or No</b>
	No
a.	<b>If yes, list.</b>

12.	<b>In your opinion, what is the level of value of these groupings?</b>
	NA
13.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	No

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
96		120	216

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>70</b>	COV:	26.90	95% Median C.I.:	67.05 to 73.54	(! : Derived)
(AgLand) TOTAL Sales Price:	22,482,733	WGT. MEAN:	67	STD:	19.12	95% Wgt. Mean C.I.:	63.18 to 70.52	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,295,958	MEAN:	71	AVG.ABS.DEV:	14.21	95% Mean C.I.:	67.73 to 74.44	
(AgLand) TOTAL Assessed Value:	14,905,553							
AVG. Adj. Sales Price:	178,367	COD:	20.36	MAX Sales Ratio:	129.33			
AVG. Assessed Value:	119,244	PRD:	106.33	MIN Sales Ratio:	34.79			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
_____Qrtrs_____												
07/01/05 TO 09/30/05	8	73.86	72.67	57.28	18.06	126.86	41.47	97.86	41.47 to 97.86		244,512	140,060
10/01/05 TO 12/31/05	7	78.47	89.74	85.11	21.60	105.44	70.01	127.31	70.01 to 127.31		211,718	180,194
01/01/06 TO 03/31/06	19	78.49	84.01	80.84	16.05	103.92	66.34	125.29	69.96 to 97.93		110,779	89,556
04/01/06 TO 06/30/06	10	74.21	75.79	71.95	20.52	105.33	37.96	129.33	57.52 to 88.09		265,840	191,268
07/01/06 TO 09/30/06	7	68.97	69.44	62.64	15.72	110.86	44.43	96.47	44.43 to 96.47		168,156	105,335
10/01/06 TO 12/31/06	13	68.21	69.76	66.62	12.21	104.72	53.92	87.82	57.85 to 78.97		175,861	117,150
01/01/07 TO 03/31/07	16	71.08	75.57	69.16	24.62	109.27	50.84	115.65	55.48 to 91.47		158,945	109,932
04/01/07 TO 06/30/07	16	56.71	58.90	58.65	18.84	100.42	34.79	77.68	47.60 to 70.97		211,381	123,976
07/01/07 TO 09/30/07	5	70.36	70.17	70.10	17.50	100.09	43.71	87.66	N/A		132,940	93,196
10/01/07 TO 12/31/07	6	64.22	59.07	63.60	11.55	92.88	42.84	70.22	42.84 to 70.22		258,172	164,198
01/01/08 TO 03/31/08	10	58.71	62.36	60.40	20.43	103.24	47.63	80.91	48.30 to 80.69		150,487	90,901
04/01/08 TO 06/30/08	8	53.02	56.07	55.34	15.63	101.33	42.41	80.51	42.41 to 80.51		123,437	68,304
_____Study Years_____												
07/01/05 TO 06/30/06	44	76.20	80.99	73.11	18.78	110.78	37.96	129.33	71.96 to 83.67		186,393	136,274
07/01/06 TO 06/30/07	52	67.19	68.16	63.94	19.23	106.61	34.79	115.65	59.79 to 70.97		180,548	115,439
07/01/07 TO 06/30/08	29	62.50	61.29	61.76	18.48	99.24	42.41	87.66	49.49 to 67.88		162,279	100,228
_____Calendar Yrs_____												
01/01/06 TO 12/31/06	49	73.75	76.47	71.41	17.05	107.09	37.96	129.33	69.51 to 78.97		167,887	119,888
01/01/07 TO 12/31/07	43	64.68	66.44	63.81	21.43	104.11	34.79	115.65	56.36 to 70.75		189,278	120,783
_____ALL_____												
	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54		178,367	119,244

# PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>70</b>	COV:	26.90	95% Median C.I.:	67.05 to 73.54	(!: Derived)
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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
207	4	69.86	72.96	64.06	15.68	113.89	54.24	97.86	N/A		90,493	57,971
211	2	52.11	52.11	48.75	14.74	106.90	44.43	59.79	N/A		314,299	153,207
215	3	74.67	77.67	73.79	21.15	105.25	55.48	102.85	N/A		144,666	106,753
217	2	59.12	59.12	62.51	10.00	94.58	53.21	65.03	N/A		540,000	337,555
415	10	69.77	68.94	67.68	13.41	101.87	43.71	107.38	54.92 to 73.54		210,345	142,365
417	5	73.57	69.23	56.84	12.43	121.80	41.47	80.69	N/A		369,254	209,894
419	6	70.32	73.38	77.07	38.42	95.22	37.96	125.29	37.96 to 125.29		152,233	117,321
421	1	75.68	75.68	75.68			75.68	75.68	N/A		84,000	63,575
423	5	70.97	70.31	68.53	15.46	102.59	45.54	87.21	N/A		164,600	112,807
425	2	62.48	62.48	63.54	22.79	98.34	48.24	76.72	N/A		196,543	124,877
427	3	80.53	77.80	79.65	5.73	97.67	69.51	83.36	N/A		123,000	97,975
459	4	64.62	79.76	73.15	25.12	109.04	62.50	127.31	N/A		265,112	193,928
461	1	51.84	51.84	51.84			51.84	51.84	N/A		182,609	94,660
463	6	55.14	59.81	58.69	15.28	101.92	47.60	78.09	47.60 to 78.09		297,566	174,629
465	4	62.15	64.33	64.17	17.73	100.25	50.84	82.18	N/A		99,750	64,008
467	3	78.98	76.51	78.19	3.82	97.85	70.75	79.81	N/A		90,666	70,896
469	4	52.34	55.20	58.61	35.68	94.19	34.79	81.35	N/A		84,125	49,302
471	3	81.88	76.75	76.41	7.72	100.45	64.71	83.67	N/A		134,883	103,062
669	4	67.47	68.14	65.42	3.96	104.16	63.89	73.75	N/A		135,100	88,380
671	15	74.17	76.02	77.17	23.41	98.50	46.42	115.65	58.98 to 87.66		96,924	74,799
673	3	68.97	78.39	74.00	14.33	105.93	68.27	97.93	N/A		119,166	88,186
675	1	54.03	54.03	54.03			54.03	54.03	N/A		17,500	9,455
677	2	100.57	100.57	97.04	8.32	103.63	92.20	108.94	N/A		138,225	134,137
679	1	78.97	78.97	78.97			78.97	78.97	N/A		281,250	222,090
681	4	54.59	70.45	61.09	38.12	115.33	47.63	125.00	N/A		287,656	175,720
723	5	75.38	69.76	63.16	14.29	110.44	52.72	85.15	N/A		179,572	113,420
725	1	96.47	96.47	96.47			96.47	96.47	N/A		120,000	115,765
727	6	72.15	74.26	69.97	14.49	106.12	57.06	91.47	57.06 to 91.47		226,387	158,403
728	2	63.03	63.03	61.03	8.22	103.28	57.85	68.21	N/A		229,554	140,092
729	2	42.63	42.63	42.50	0.50	100.29	42.41	42.84	N/A		134,080	56,987
733	4	69.38	83.33	74.40	23.74	112.00	65.22	129.33	N/A		81,468	60,612
735	7	76.98	72.83	69.96	7.78	104.10	56.19	82.47	56.19 to 82.47		187,378	131,086
ALL	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54		178,367	119,244

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>70</b>	COV:	26.90	95% Median C.I.:	67.05 to 73.54	(! : Derived)
(AgLand) TOTAL Sales Price:	22,482,733	WGT. MEAN:	67	STD:	19.12	95% Wgt. Mean C.I.:	63.18 to 70.52	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,295,958	MEAN:	71	AVG.ABS.DEV:	14.21	95% Mean C.I.:	67.73 to 74.44	
(AgLand) TOTAL Assessed Value:	14,905,553							
AVG. Adj. Sales Price:	178,367	COD:	20.36	MAX Sales Ratio:	129.33			
AVG. Assessed Value:	119,244	PRD:	106.33	MIN Sales Ratio:	34.79			

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**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	46	69.64	71.49	65.96	21.42	108.38	44.43	127.31	59.79 to 78.09	210,622	138,928
2	79	70.01	70.85	67.54	19.70	104.90	34.79	129.33	66.40 to 73.57	159,586	107,783
____ALL____											
	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244
____ALL____											
	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049	2	60.94	60.94	60.51	7.79	100.71	56.19	65.69	N/A	315,375	190,827
08-0036	2	59.12	59.12	62.51	10.00	94.58	53.21	65.03	N/A	540,000	337,555
54-0013	17	68.50	73.61	70.19	21.79	104.87	42.41	129.33	57.85 to 91.47	152,309	106,905
54-0096	11	69.77	76.75	72.65	18.70	105.64	54.24	127.31	62.50 to 97.86	162,856	118,320
54-0501	21	74.67	71.88	65.64	21.56	109.50	37.96	125.29	54.92 to 80.69	195,031	128,019
54-0505											
54-0576	7	75.38	75.06	66.89	24.11	112.22	51.66	125.00	51.66 to 125.00	190,408	127,364
54-0583	47	70.36	71.43	71.14	17.09	100.41	34.79	115.65	67.05 to 74.17	127,807	90,921
54-0586	17	57.52	64.75	60.61	24.34	106.83	44.43	108.94	48.24 to 78.09	257,236	155,920
70-0005	1	57.06	57.06	57.06			57.06	57.06	N/A	396,000	225,940
70-0542											
NonValid School											
____ALL____											
	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	9	67.05	71.28	64.89	32.31	109.84	38.27	125.29	48.30 to 97.86	18,977	12,315
30.01 TO 50.00	8	70.26	71.41	68.63	15.85	104.05	42.84	107.38	42.84 to 107.38	46,470	31,890
50.01 TO 100.00	37	68.52	70.85	67.20	25.11	105.42	34.79	129.33	59.79 to 75.68	97,578	65,576
100.01 TO 180.00	42	69.44	71.85	67.23	19.73	106.87	42.41	127.31	64.71 to 77.23	195,216	131,252
180.01 TO 330.00	22	73.56	71.44	68.41	12.13	104.43	44.43	92.20	65.69 to 79.81	264,442	180,903
330.01 TO 650.00	4	66.95	66.89	66.93	4.82	99.94	63.44	70.22	N/A	402,743	269,556
650.01 +	3	65.03	64.86	61.33	23.90	105.76	41.47	88.09	N/A	838,398	514,188
____ALL____											
	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>70</b>	COV:	26.90	95% Median C.I.:	67.05 to 73.54	(! : Derived)
(AgLand) TOTAL Sales Price:	22,482,733	WGT. MEAN:	67	STD:	19.12	95% Wgt. Mean C.I.:	63.18 to 70.52	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,295,958	MEAN:	71	AVG.ABS.DEV:	14.21	95% Mean C.I.:	67.73 to 74.44	
(AgLand) TOTAL Assessed Value:	14,905,553							
AVG. Adj. Sales Price:	178,367	COD:	20.36	MAX Sales Ratio:	129.33			
AVG. Assessed Value:	119,244	PRD:	106.33	MIN Sales Ratio:	34.79			

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**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	20	68.51	67.43	63.01	16.20	107.02	47.60	103.58	54.24 to 70.97	170,105	107,184
DRY-N/A	31	80.53	82.34	76.71	22.78	107.35	42.84	127.31	68.27 to 87.82	134,044	102,822
GRASS	35	66.40	65.48	60.78	20.25	107.74	34.79	102.85	55.78 to 73.55	175,816	106,858
GRASS-N/A	30	70.12	69.66	68.95	17.13	101.03	37.96	129.33	65.22 to 75.68	188,640	130,073
IRRGTD-N/A	9	65.74	66.96	66.04	11.78	101.39	56.19	78.97	57.06 to 78.47	325,074	214,680
ALL	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	30	68.51	68.06	63.06	17.89	107.93	42.84	107.38	57.05 to 72.45	158,631	100,034
DRY-N/A	21	86.97	88.54	83.26	20.97	106.34	48.30	127.31	69.51 to 108.94	133,264	110,959
GRASS	52	68.01	68.06	64.65	19.16	105.27	34.79	129.33	63.89 to 73.55	190,958	123,450
GRASS-N/A	13	70.26	64.83	64.94	17.71	99.83	37.96	83.67	49.49 to 79.81	144,841	94,064
IRRGTD	7	65.74	65.95	64.77	11.67	101.82	56.19	78.97	56.19 to 78.97	301,248	195,129
IRRGTD-N/A	2	70.49	70.49	69.31	11.33	101.70	62.50	78.47	N/A	408,465	283,107
ALL	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	46	70.11	75.58	69.88	22.91	108.17	42.84	127.31	67.88 to 80.51	154,214	107,759
DRY-N/A	5	82.47	84.88	80.73	20.44	105.14	48.30	125.29	N/A	92,720	74,853
GRASS	63	68.97	67.48	64.73	18.68	104.24	34.79	129.33	64.71 to 73.54	184,981	119,746
GRASS-N/A	2	65.33	65.33	61.77	22.17	105.75	50.84	79.81	N/A	79,500	49,107
IRRGTD	9	65.74	66.96	66.04	11.78	101.39	56.19	78.97	57.06 to 78.47	325,074	214,680
ALL	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244

**PAD 2009 R&O Statistics**

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>70</b>	COV:	26.90	95% Median C.I.:	67.05 to 73.54	(! : Derived)
(AgLand) TOTAL Sales Price:	22,482,733	WGT. MEAN:	67	STD:	19.12	95% Wgt. Mean C.I.:	63.18 to 70.52	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,295,958	MEAN:	71	AVG.ABS.DEV:	14.21	95% Mean C.I.:	67.73 to 74.44	
(AgLand) TOTAL Assessed Value:	14,905,553							
AVG. Adj. Sales Price:	178,367	COD:	20.36	MAX Sales Ratio:	129.33			
AVG. Assessed Value:	119,244	PRD:	106.33	MIN Sales Ratio:	34.79			

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	8	80.79	82.79	82.15	26.98	100.78	49.14	125.29	49.14 to 125.29	16,900	13,883
30000 TO 59999	13	69.51	73.92	74.30	27.26	99.49	38.27	129.33	48.30 to 109.87	45,389	33,724
60000 TO 99999	22	70.99	70.62	69.70	22.58	101.31	34.79	108.94	52.82 to 81.35	75,823	52,851
100000 TO 149999	29	76.98	75.69	75.29	15.74	100.53	37.96	125.00	67.88 to 82.18	123,959	93,332
150000 TO 249999	25	73.54	70.99	70.83	16.87	100.22	42.41	127.31	59.79 to 77.23	202,672	143,553
250000 TO 499999	24	62.97	61.42	60.82	12.04	100.99	44.43	78.97	56.19 to 67.32	342,114	208,070
500000 +	4	67.63	66.20	62.84	19.15	105.35	41.47	88.09	N/A	757,542	476,040
ALL _____	_____										
	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
5000 TO 9999	3	54.03	56.74	54.89	11.05	103.37	49.14	67.05	N/A	15,333	8,416
1 TO 9999	3	54.03	56.74	54.89	11.05	103.37	49.14	67.05	N/A	15,333	8,416
10000 TO 29999	12	72.15	72.38	62.24	30.35	116.29	38.27	125.29	43.71 to 97.86	31,946	19,882
30000 TO 59999	21	68.50	64.81	60.03	20.48	107.97	34.79	129.33	50.84 to 69.77	73,944	44,385
60000 TO 99999	34	75.68	75.33	70.43	18.00	106.95	42.41	115.65	66.40 to 81.35	118,684	83,595
100000 TO 149999	13	78.09	76.87	73.94	14.86	103.96	53.21	103.58	59.79 to 91.47	161,274	119,248
150000 TO 249999	34	67.79	70.17	66.18	18.70	106.02	44.43	127.31	57.85 to 74.67	277,730	183,809
250000 TO 499999	6	66.83	64.39	60.04	12.85	107.26	41.47	78.47	41.47 to 78.47	541,183	324,900
500000 +	2	76.56	76.56	74.95	15.06	102.15	65.03	88.09	N/A	746,000	559,122
ALL _____	_____										
	125	69.77	71.08	66.85	20.36	106.33	34.79	129.33	67.05 to 73.54	178,367	119,244

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	147	<b>MEDIAN:</b>	<b>70</b>	COV:	26.43	95% Median C.I.:	66.34 to 71.96	(! : Derived)
TOTAL Sales Price:	29,670,284	WGT. MEAN:	66	STD:	18.65	95% Wgt. Mean C.I.:	62.81 to 69.30	(! : land+NAT=0)
TOTAL Adj.Sales Price:	29,449,834	MEAN:	71	AVG.ABS.DEV:	14.06	95% Mean C.I.:	67.56 to 73.59	
TOTAL Assessed Value:	19,452,968							
AVG. Adj. Sales Price:	200,339	COD:	20.23	MAX Sales Ratio:	129.33			
AVG. Assessed Value:	132,333	PRD:	106.85	MIN Sales Ratio:	34.79			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	9	74.17	73.98	58.60	17.53	126.25	41.47	97.86	54.03 to 87.21		228,394	133,828
10/01/05 TO 12/31/05	12	78.37	84.42	81.35	15.00	103.77	68.01	127.31	71.96 to 84.95		213,252	173,489
01/01/06 TO 03/31/06	19	78.49	84.01	80.84	16.05	103.92	66.34	125.29	69.96 to 97.93		110,779	89,556
04/01/06 TO 06/30/06	12	74.21	76.76	74.57	20.92	102.94	37.96	129.33	64.66 to 88.09		255,075	190,206
07/01/06 TO 09/30/06	7	68.97	69.44	62.64	15.72	110.86	44.43	96.47	44.43 to 96.47		168,156	105,335
10/01/06 TO 12/31/06	15	70.26	70.83	67.92	11.90	104.29	53.92	87.82	65.22 to 78.97		176,864	120,125
01/01/07 TO 03/31/07	18	67.97	74.04	66.41	24.00	111.50	50.84	115.65	57.05 to 86.97		222,145	147,521
04/01/07 TO 06/30/07	18	56.71	58.67	57.74	18.25	101.61	34.79	77.68	49.17 to 70.75		215,791	124,600
07/01/07 TO 09/30/07	6	76.86	74.41	77.82	18.83	95.62	43.71	95.64	43.71 to 95.64		158,783	123,569
10/01/07 TO 12/31/07	8	60.21	57.98	61.85	13.05	93.74	42.84	70.22	42.84 to 70.22		240,254	148,603
01/01/08 TO 03/31/08	13	54.92	60.11	57.01	20.75	105.45	44.60	80.91	47.68 to 79.81		205,374	117,075
04/01/08 TO 06/30/08	10	53.02	54.94	53.60	14.44	102.48	42.41	80.51	45.26 to 64.71		241,202	129,295
____Study Years____												
07/01/05 TO 06/30/06	52	77.50	80.70	74.34	17.25	108.55	37.96	129.33	73.54 to 82.18		188,082	139,814
07/01/06 TO 06/30/07	58	66.72	67.89	63.50	18.71	106.91	34.79	115.65	61.42 to 70.75		201,947	128,231
07/01/07 TO 06/30/08	37	56.53	60.57	59.64	20.59	101.56	42.41	95.64	51.84 to 64.71		215,044	128,247
____Calendar Yrs____												
01/01/06 TO 12/31/06	53	73.75	76.72	72.51	16.97	105.80	37.96	129.33	69.51 to 78.98		169,731	123,080
01/01/07 TO 12/31/07	50	64.20	65.98	63.48	20.80	103.95	34.79	115.65	56.53 to 70.22		215,151	136,568
____ALL____												
	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96		200,339	132,333



# PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	147	<b>MEDIAN:</b>	<b>70</b>	COV:	26.43	95% Median C.I.:	66.34 to 71.96	(!: Derived)
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TOTAL Adj.Sales Price:	29,449,834	MEAN:	71	AVG.ABS.DEV:	14.06	95% Mean C.I.:	67.56 to 73.59	
TOTAL Assessed Value:	19,452,968							
AVG. Adj. Sales Price:	200,339	COD:	20.23	MAX Sales Ratio:	129.33			
AVG. Assessed Value:	132,333	PRD:	106.85	MIN Sales Ratio:	34.79			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
207	5	69.77	71.97	65.88	13.06	109.25	54.24	97.86	N/A		133,995	88,271
211	2	52.11	52.11	48.75	14.74	106.90	44.43	59.79	N/A		314,299	153,207
215	3	74.67	77.67	73.79	21.15	105.25	55.48	102.85	N/A		144,666	106,753
217	2	59.12	59.12	62.51	10.00	94.58	53.21	65.03	N/A		540,000	337,555
415	12	69.77	68.21	63.36	15.94	107.65	43.71	107.38	54.92 to 73.54		233,241	147,785
417	5	73.57	69.23	56.84	12.43	121.80	41.47	80.69	N/A		369,254	209,894
419	7	87.82	76.99	82.69	28.13	93.10	37.96	125.29	37.96 to 125.29		176,557	146,000
421	1	75.68	75.68	75.68			75.68	75.68	N/A		84,000	63,575
423	7	70.97	69.34	62.94	15.62	110.16	45.54	87.21	45.54 to 87.21		284,164	178,862
425	2	62.48	62.48	63.54	22.79	98.34	48.24	76.72	N/A		196,543	124,877
427	5	80.53	80.06	82.63	9.49	96.89	69.51	95.64	N/A		177,960	147,049
459	4	64.62	79.76	73.15	25.12	109.04	62.50	127.31	N/A		265,112	193,928
461	1	51.84	51.84	51.84			51.84	51.84	N/A		182,609	94,660
463	6	55.14	59.81	58.69	15.28	101.92	47.60	78.09	47.60 to 78.09		297,566	174,629
465	4	62.15	64.33	64.17	17.73	100.25	50.84	82.18	N/A		99,750	64,008
467	3	78.98	76.51	78.19	3.82	97.85	70.75	79.81	N/A		90,666	70,896
469	4	52.34	55.20	58.61	35.68	94.19	34.79	81.35	N/A		84,125	49,302
471	4	73.29	72.92	65.36	13.45	111.56	61.42	83.67	N/A		385,037	251,665
669	7	64.66	64.20	62.24	7.20	103.16	47.68	73.75	47.68 to 73.75		120,654	75,090
671	16	77.49	76.58	77.96	21.88	98.22	46.42	115.65	58.98 to 87.66		101,116	78,831
673	5	68.97	74.48	69.97	17.74	106.44	52.87	97.93	N/A		137,693	96,348
675	2	59.78	59.78	65.08	9.62	91.86	54.03	65.53	N/A		221,250	143,982
677	2	100.57	100.57	97.04	8.32	103.63	92.20	108.94	N/A		138,225	134,137
679	1	78.97	78.97	78.97			78.97	78.97	N/A		281,250	222,090
681	4	54.59	70.45	61.09	38.12	115.33	47.63	125.00	N/A		287,656	175,720
723	5	75.38	69.76	63.16	14.29	110.44	52.72	85.15	N/A		179,572	113,420
725	5	62.19	67.97	62.87	23.83	108.13	45.26	96.47	N/A		270,275	169,911
727	7	68.61	70.67	65.04	17.10	108.66	49.17	91.47	49.17 to 91.47		254,325	165,412
728	2	63.03	63.03	61.03	8.22	103.28	57.85	68.21	N/A		229,554	140,092
729	2	42.63	42.63	42.50	0.50	100.29	42.41	42.84	N/A		134,080	56,987
731	1	74.16	74.16	74.16			74.16	74.16	N/A		128,000	94,925
733	4	69.38	83.33	74.40	23.74	112.00	65.22	129.33	N/A		81,468	60,612
735	7	76.98	72.83	69.96	7.78	104.10	56.19	82.47	56.19 to 82.47		187,378	131,086
ALL	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96		200,339	132,333

## PAD 2009 R&amp;O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	147	<b>MEDIAN:</b>	<b>70</b>	COV:	26.43	95% Median C.I.:	66.34 to 71.96	(! : Derived)
TOTAL Sales Price:	29,670,284	WGT. MEAN:	66	STD:	18.65	95% Wgt. Mean C.I.:	62.81 to 69.30	(! : land+NAT=0)
TOTAL Adj.Sales Price:	29,449,834	MEAN:	71	AVG.ABS.DEV:	14.06	95% Mean C.I.:	67.56 to 73.59	
TOTAL Assessed Value:	19,452,968							
AVG. Adj. Sales Price:	200,339	COD:	20.23	MAX Sales Ratio:	129.33			
AVG. Assessed Value:	132,333	PRD:	106.85	MIN Sales Ratio:	34.79			

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## AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	56	69.06	70.53	65.01	21.02	108.49	44.43	127.31	62.19 to 75.68	238,159	154,834
2	91	69.52	70.60	66.92	19.82	105.51	34.79	129.33	65.69 to 73.57	177,065	118,485
____ALL____											
	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96	200,339	132,333

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	14	66.77	70.35	65.41	20.72	107.56	45.26	98.63	55.55 to 84.95	399,745	261,469
2	133	69.52	70.60	66.21	20.23	106.64	34.79	129.33	66.34 to 72.45	179,348	118,739
____ALL____											
	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96	200,339	132,333

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	45.26	45.26	45.26			45.26	45.26	N/A	435,375	197,060
02-0049	2	60.94	60.94	60.51	7.79	100.71	56.19	65.69	N/A	315,375	190,827
08-0036	2	59.12	59.12	62.51	10.00	94.58	53.21	65.03	N/A	540,000	337,555
54-0013	20	68.38	71.38	66.66	21.52	107.08	42.41	129.33	57.85 to 77.23	166,810	111,197
54-0096	14	69.86	77.09	74.51	17.65	103.46	54.24	127.31	64.56 to 95.64	187,158	139,451
54-0501	24	75.18	72.38	65.63	22.28	110.28	37.96	125.29	54.92 to 84.44	213,067	139,844
54-0505											
54-0576	8	68.79	73.46	65.98	25.51	111.33	51.66	125.00	51.66 to 125.00	206,607	136,318
54-0583	54	70.12	70.93	69.45	16.95	102.13	34.79	115.65	66.34 to 73.75	151,289	105,069
54-0586	19	57.52	64.98	60.27	23.86	107.81	44.43	108.94	51.84 to 78.09	291,535	175,718
70-0005	3	57.06	64.34	64.64	13.37	99.53	56.53	79.42	N/A	290,666	187,891
70-0542											
NonValid School	1	45.26	45.26	45.26			45.26	45.26	N/A	435,375	197,060
____ALL____											
	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96	200,339	132,333

## PAD 2009 R&amp;O Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	147	<b>MEDIAN:</b>	<b>70</b>	COV:	26.43	95% Median C.I.:	66.34 to 71.96	(! : Derived)
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AVG. Assessed Value:	132,333	PRD:	106.85	MIN Sales Ratio:	34.79			

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## ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	9	67.05	71.28	64.89	32.31	109.84	38.27	125.29	48.30 to 97.86	18,977	12,315
30.01 TO 50.00	8	70.26	71.41	68.63	15.85	104.05	42.84	107.38	42.84 to 107.38	46,470	31,890
50.01 TO 100.00	40	68.35	70.18	66.62	24.01	105.34	34.79	129.33	59.79 to 75.38	98,664	65,731
100.01 TO 180.00	53	68.61	70.39	65.86	19.43	106.87	42.41	127.31	64.68 to 76.98	206,842	136,225
180.01 TO 330.00	25	74.17	73.46	70.39	12.94	104.36	44.43	95.64	68.27 to 80.80	256,148	180,306
330.01 TO 650.00	8	64.71	66.48	63.14	14.86	105.29	44.60	98.63	44.60 to 98.63	492,953	311,258
650.01 +	4	63.23	64.00	61.36	19.86	104.31	41.47	88.09	N/A	912,674	560,010
ALL	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96	200,339	132,333

## MAJORITY LAND USE &gt; 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	23	68.21	67.21	63.47	14.66	105.89	47.60	103.58	59.79 to 70.26	168,274	106,808
DRY-N/A	40	78.96	79.05	70.45	22.79	112.21	42.84	127.31	67.88 to 85.15	182,449	128,539
GRASS	39	66.40	66.01	61.81	20.34	106.79	34.79	102.85	55.78 to 73.57	180,014	111,271
GRASS-N/A	34	70.24	70.45	69.25	16.86	101.73	37.96	129.33	65.22 to 75.68	219,941	152,310
IRRGTD-N/A	11	62.50	63.37	61.77	15.05	102.59	45.26	78.97	49.17 to 78.47	343,908	212,422
ALL	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96	200,339	132,333

## MAJORITY LAND USE &gt; 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	37	68.21	67.74	64.08	16.80	105.70	42.84	107.38	59.79 to 70.97	164,246	105,253
DRY-N/A	26	84.80	84.68	72.75	22.19	116.40	44.60	127.31	68.27 to 95.64	195,813	142,454
GRASS	56	68.01	68.24	65.01	19.26	104.97	34.79	129.33	64.71 to 73.55	192,800	125,337
GRASS-N/A	17	70.75	67.55	67.51	16.91	100.05	37.96	98.63	50.84 to 79.81	217,749	147,011
IRRGTD	9	57.85	61.79	59.69	15.92	103.51	45.26	78.97	49.17 to 77.23	329,563	196,714
IRRGTD-N/A	2	70.49	70.49	69.31	11.33	101.70	62.50	78.47	N/A	408,465	283,107
ALL	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96	200,339	132,333

## MAJORITY LAND USE &gt; 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	58	69.64	73.85	67.48	21.97	109.44	42.84	127.31	67.32 to 76.72	184,563	124,550
DRY-N/A	5	82.47	84.88	80.73	20.44	105.14	48.30	125.29	N/A	92,720	74,853
GRASS	70	69.25	68.11	65.60	18.78	103.83	34.79	129.33	65.03 to 73.55	201,525	132,200
GRASS-N/A	3	71.26	67.30	67.41	13.55	99.85	50.84	79.81	N/A	130,600	88,033
IRRGTD	11	62.50	63.37	61.77	15.05	102.59	45.26	78.97	49.17 to 78.47	343,908	212,422
ALL	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96	200,339	132,333

## PAD 2009 R&amp;O Statistics

Base Stat

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State Stat Run

Type: Qualified

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TOTAL Assessed Value:	19,452,968							
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AVG. Assessed Value:	132,333	PRD:	106.85	MIN Sales Ratio:	34.79			

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## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	8	80.79	82.79	82.15	26.98	100.78	49.14	125.29	49.14 to 125.29	16,900	13,883
30000 TO 59999	13	69.51	73.92	74.30	27.26	99.49	38.27	129.33	48.30 to 109.87	45,389	33,724
60000 TO 99999	25	69.52	70.69	70.04	21.71	100.93	34.79	108.94	60.98 to 80.69	77,110	54,006
100000 TO 149999	32	76.33	75.04	74.57	16.01	100.63	37.96	125.00	67.88 to 82.18	125,025	93,226
150000 TO 249999	30	72.75	70.62	70.44	16.78	100.25	42.41	127.31	59.79 to 77.23	200,454	141,207
250000 TO 499999	32	63.67	63.69	62.70	15.00	101.57	44.43	98.63	57.05 to 68.01	344,736	216,154
500000 +	7	61.42	60.91	59.42	19.01	102.52	41.47	88.09	41.47 to 88.09	821,546	488,127
ALL _____	_____										
	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96	200,339	132,333

## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
5000 TO 9999	3	54.03	56.74	54.89	11.05	103.37	49.14	67.05	N/A	15,333	8,416
1 TO 9999	3	54.03	56.74	54.89	11.05	103.37	49.14	67.05	N/A	15,333	8,416
10000 TO 29999	12	72.15	72.38	62.24	30.35	116.29	38.27	125.29	43.71 to 97.86	31,946	19,882
30000 TO 59999	23	65.22	64.79	60.45	19.94	107.18	34.79	129.33	52.82 to 69.52	74,478	45,023
60000 TO 99999	37	75.68	74.80	70.12	17.90	106.68	42.41	115.65	67.88 to 80.91	119,100	83,507
100000 TO 149999	18	78.18	75.35	72.84	14.99	103.45	52.87	103.58	59.79 to 84.37	163,585	119,153
150000 TO 249999	40	67.66	69.03	65.15	18.22	105.95	44.43	127.31	62.19 to 73.54	286,524	186,666
250000 TO 499999	10	67.88	69.08	63.28	19.99	109.16	41.47	98.63	44.60 to 95.64	487,860	308,721
500000 +	4	63.23	67.52	65.40	14.29	103.25	55.55	88.09	N/A	904,162	591,295
ALL _____	_____										
	147	69.51	70.58	66.05	20.23	106.85	34.79	129.33	66.34 to 71.96	200,339	132,333

## Agricultural Correlation

## **2009 Correlation Section for Knox County**

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### **Agricultural Land**

#### **I. Correlation**

AGRICULTURAL UNIMPROVED: The county has been working with GIS for several years. The process is finally completed and fully implemented for the 2009 assessment year. The implementation of the GIS system required the county start from the beginning applying the new land capability groups to the sales and completes a market analysis. They were interested in developing an analysis to determine how many market areas were needed in Knox County. After much study and review the county concluded that two market areas were sufficient for Knox County. This decision was based on the sales activity as well as the lay of the soil in the county. The soil groupings noted on the soil map that from east to west are apparently different. Along with the market activity and the soil capability, the market line was drawn between range 4 and 5. This has been a long drawn out process, but the results found by the market analysis are supported by the sales file.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the assessment practices of Knox County it is believed that the median level of value is the most reliable indicator of the level of value for the agricultural class.

**2009 Correlation Section  
for Knox County**

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**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>245</b>	<b>125</b>	<b>51.02</b>
<b>2008</b>	<b>279</b>	<b>153</b>	<b>54.84</b>
<b>2007</b>	<b>261</b>	<b>138</b>	<b>52.87</b>
<b>2006</b>	<b>230</b>	<b>128</b>	<b>55.65</b>
<b>2005</b>	<b>177</b>	<b>93</b>	<b>52.54</b>

AGRICULTURAL UNIMPROVED: Review of the non qualified sales indicated the typical reasons for the transaction not being an arm's length sale and included parcels substantially changed since the date of the sale, parcels included in family transactions and foreclosures. Currently the county has relied on personal knowledge of the sales information to qualify a sale. They may also contact a realtor or someone involved in the transaction if there is a question concerning the validity of the sale.

**2009 Correlation Section**  
**for Knox County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

**Adjusting for Selective Reappraisal**

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (sales chasing) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.



**2009 Correlation Section  
for Knox County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio  
Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>64</b>	<b>13.01</b>	<b>72</b>	<b>70</b>
<b>2008</b>	<b>64.31</b>	<b>14.17</b>	<b>73</b>	<b>72.53</b>
<b>2007</b>	<b>66</b>	<b>6.18</b>	<b>70</b>	<b>72</b>
<b>2006</b>	<b>69</b>	<b>8.64</b>	<b>75</b>	<b>76</b>
<b>2005</b>	<b>71</b>	<b>11.49</b>	<b>79</b>	<b>75</b>

AGRICULTURAL UNIMPROVED: The trended preliminary ratio is reasonably close to the indicated R&O median ratio and both statistics are within the acceptable range for the level of value.

**2009 Correlation Section**  
**for Knox County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

**Comparison of Average Value Changes**

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

**2009 Correlation Section  
for Knox County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to  
Percentage Change in Assessed Value Continued**

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
6.9	2009	13.01
16.17	2008	14.17
12.04	2007	6.18
10.39	2006	8.64
8.28	2005	11.49

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is 6.11% different. The increased change to the assessed value base is largely contributed to the full implementation of the GIS land use and applied values for the 2009 assessment year. It does not suggest that sold and unsold properties are treated differently.

**2009 Correlation Section  
for Knox County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2009 Correlation Section  
for Knox County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued**

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>70</b>	<b>67</b>	<b>71</b>

AGRICULTURAL UNIMPROVED: The median and mean measures of central tendency are within the acceptable range, the weighted mean is slightly below the acceptable level.



**Total Real Property**  
Sum Lines 17, 25, & 30

Records : 10,826

Value : 820,785,650

Growth 70,700

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	295	915,470	17	63,435	13	114,405	325	1,093,310	
<b>02. Res Improve Land</b>	2,251	7,098,270	63	1,118,470	279	4,877,360	2,593	13,094,100	
<b>03. Res Improvements</b>	2,305	77,661,625	68	3,893,060	311	15,793,250	2,684	97,347,935	
<b>04. Res Total</b>	2,600	85,675,365	85	5,074,965	324	20,785,015	3,009	111,535,345	0
<b>% of Res Total</b>	86.41	76.81	2.82	4.55	10.77	18.64	27.79	13.59	0.00
<b>05. Com UnImp Land</b>	64	181,855	6	10,050	31	353,590	101	545,495	
<b>06. Com Improve Land</b>	455	1,647,065	24	251,045	20	899,960	499	2,798,070	
<b>07. Com Improvements</b>	461	16,370,520	25	1,811,685	29	7,100,320	515	25,282,525	
<b>08. Com Total</b>	525	18,199,440	31	2,072,780	60	8,353,870	616	28,626,090	70,700
<b>% of Com Total</b>	85.23	63.58	5.03	7.24	9.74	29.18	5.69	3.49	100.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	1,180	7,680,265	1,180	7,680,265	
<b>14. Rec Improve Land</b>	0	0	0	0	480	8,478,325	480	8,478,325	
<b>15. Rec Improvements</b>	0	0	1	10,310	636	48,471,380	637	48,481,690	
<b>16. Rec Total</b>	0	0	1	10,310	1,816	64,629,970	1,817	64,640,280	0
<b>% of Rec Total</b>	0.00	0.00	0.06	0.02	99.94	99.98	16.78	7.88	0.00
<b>Res &amp; Rec Total</b>	2,600	85,675,365	86	5,085,275	2,140	85,414,985	4,826	176,175,625	0
<b>% of Res &amp; Rec Total</b>	53.87	48.63	1.78	2.89	44.34	48.48	44.58	21.46	0.00
<b>Com &amp; Ind Total</b>	525	18,199,440	31	2,072,780	60	8,353,870	616	28,626,090	70,700
<b>% of Com &amp; Ind Total</b>	85.23	63.58	5.03	7.24	9.74	29.18	5.69	3.49	100.00
<b>17. Taxable Total</b>	3,125	103,874,805	117	7,158,055	2,200	93,768,855	5,442	204,801,715	70,700
<b>% of Taxable Total</b>	57.42	50.72	2.15	3.50	40.43	45.79	50.27	24.95	100.00

## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	1	11,380	808,570		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		1	11,380	808,570
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					1	11,380	808,570

## Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	405	81	701	1,187

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	208	11,224,730	3,695	346,664,790	3,903	357,889,520
28. Ag-Improved Land	0	0	121	13,622,370	1,310	184,493,895	1,431	198,116,265
29. Ag Improvements	0	0	123	5,308,220	1,358	54,669,930	1,481	59,978,150
30. Ag Total							5,384	615,983,935



## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	94	100.01	407,240	
33. HomeSite Improvements	0	0.00	0	97	98.01	4,533,205	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	15	28.23	48,830	
36. FarmSite Improv Land	0	0.00	0	115	495.42	526,465	
37. FarmSite Improvements	0	0.00	0	94	0.00	775,015	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	426.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	15	16.00	64,000	15	16.00	64,000	
32. HomeSite Improv Land	967	1,016.52	4,096,280	1,061	1,116.53	4,503,520	
33. HomeSite Improvements	1,066	1,011.52	40,160,535	1,163	1,109.53	44,693,740	0
34. HomeSite Total				1,178	1,132.53	49,261,260	
35. FarmSite UnImp Land	194	400.14	420,310	209	428.37	469,140	
36. FarmSite Improv Land	1,260	6,868.59	6,998,430	1,375	7,364.01	7,524,895	
37. FarmSite Improvements	1,057	0.00	14,509,395	1,151	0.00	15,284,410	0
38. FarmSite Total				1,360	7,792.38	23,278,445	
39. Road & Ditches	0	10,097.48	0	0	10,523.68	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,538	19,448.59	72,539,705	0

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	888.00	447,765	7	888.00	447,765

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value	0	0	0	0	0	0

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

## Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,020.39	7.93%	5,361,220	9.72%	1,775.01
46. 1A	10,391.80	27.28%	18,068,875	32.76%	1,738.76
47. 2A1	2,655.74	6.97%	4,434,330	8.04%	1,669.72
48. 2A	2,731.44	7.17%	4,190,290	7.60%	1,534.10
49. 3A1	3,363.96	8.83%	4,704,070	8.53%	1,398.37
50. 3A	1,159.07	3.04%	1,465,135	2.66%	1,264.06
51. 4A1	14,247.44	37.40%	16,358,905	29.66%	1,148.20
52. 4A	525.75	1.38%	578,190	1.05%	1,099.74
53. Total	38,095.59	100.00%	55,161,015	100.00%	1,447.96
Dry					
54. 1D1	9,607.46	6.92%	13,834,810	7.81%	1,440.01
55. 1D	41,477.71	29.89%	58,483,700	33.01%	1,410.00
56. 2D1	7,876.15	5.68%	10,987,235	6.20%	1,395.00
57. 2D	9,214.47	6.64%	12,485,655	7.05%	1,355.01
58. 3D1	11,753.28	8.47%	15,338,020	8.66%	1,305.00
59. 3D	2,190.04	1.58%	2,649,920	1.50%	1,209.99
60. 4D1	54,977.13	39.62%	61,851,495	34.91%	1,125.04
61. 4D	1,674.00	1.21%	1,548,525	0.87%	925.04
62. Total	138,770.24	100.00%	177,179,360	100.00%	1,276.78
Grass					
63. 1G1	1,072.32	0.00%	857,870	1.08%	800.01
64. 1G	10,019.21	8.87%	8,015,450	10.07%	800.01
65. 2G1	4,857.01	4.30%	3,764,345	4.73%	775.03
66. 2G	4,714.01	4.18%	3,653,400	4.59%	775.01
67. 3G1	4,717.76	4.18%	3,302,380	4.15%	699.99
68. 3G	4,647.07	4.12%	3,252,900	4.09%	699.99
69. 4G1	40,876.09	36.20%	28,000,285	35.17%	685.00
70. 4G	42,005.06	37.20%	28,773,570	36.14%	685.00
71. Total	112,908.53	100.00%	79,620,200	100.00%	705.17
Irrigated Total					
Irrigated Total	38,095.59	13.02%	55,161,015	17.65%	1,447.96
Dry Total					
Dry Total	138,770.24	47.41%	177,179,360	56.70%	1,276.78
Grass Total					
Grass Total	112,908.53	38.57%	79,620,200	25.48%	705.17
Waste					
Waste	588.60	0.20%	29,430	0.01%	50.00
Other					
Other	2,339.84	0.80%	498,475	0.16%	213.04
Exempt					
Exempt	12,287.69	4.20%	0	0.00%	0.00
Market Area Total					
Market Area Total	292,702.80	100.00%	312,488,480	100.00%	1,067.60

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,008.55	13.59%	4,242,055	15.64%	1,410.00
46. 1A	2,356.48	10.64%	3,181,285	11.73%	1,350.02
47. 2A1	3,227.35	14.58%	4,163,280	15.35%	1,290.00
48. 2A	4,668.65	21.09%	5,602,390	20.66%	1,200.00
49. 3A1	2,845.34	12.85%	3,272,190	12.07%	1,150.02
50. 3A	2,591.52	11.71%	2,915,555	10.75%	1,125.04
51. 4A1	3,031.36	13.69%	3,334,490	12.30%	1,100.00
52. 4A	408.54	1.85%	408,540	1.51%	1,000.00
53. Total	22,137.79	100.00%	27,119,785	100.00%	1,225.04
Dry					
54. 1D1	11,208.38	15.22%	11,096,390	20.86%	990.01
55. 1D	11,951.99	16.23%	10,756,745	20.23%	900.00
56. 2D1	7,151.41	9.71%	6,114,470	11.50%	855.00
57. 2D	15,852.35	21.53%	10,700,485	20.12%	675.01
58. 3D1	5,874.01	7.98%	3,700,685	6.96%	630.01
59. 3D	2,735.68	3.72%	1,573,045	2.96%	575.01
60. 4D1	17,149.98	23.29%	8,489,470	15.96%	495.01
61. 4D	1,713.57	2.33%	753,935	1.42%	439.98
62. Total	73,637.37	100.00%	53,185,225	100.00%	722.26
Grass					
63. 1G1	2,527.03	0.00%	1,844,800	1.23%	730.03
64. 1G	8,182.28	3.23%	5,974,995	3.98%	730.24
65. 2G1	6,144.05	2.42%	3,779,315	2.52%	615.12
66. 2G	16,322.53	6.44%	10,051,855	6.70%	615.83
67. 3G1	8,800.51	3.47%	5,238,420	3.49%	595.24
68. 3G	16,808.21	6.63%	10,037,175	6.69%	597.16
69. 4G1	74,627.30	29.45%	43,348,525	28.91%	580.87
70. 4G	120,021.92	47.36%	69,662,410	46.46%	580.41
71. Total	253,433.83	100.00%	149,937,495	100.00%	591.62
Irrigated Total	22,137.79	6.11%	27,119,785	11.74%	1,225.04
Dry Total	73,637.37	20.32%	53,185,225	23.03%	722.26
Grass Total	253,433.83	69.94%	149,937,495	64.92%	591.62
Waste	6,572.82	1.81%	328,785	0.14%	50.02
Other	6,558.09	1.81%	384,460	0.17%	58.62
Exempt	11,047.09	3.05%	0	0.00%	0.00
Market Area Total	362,339.90	100.00%	230,955,750	100.00%	637.40

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	2,600.04	3,500,070	57,633.34	78,780,730	60,233.38	82,280,800
<b>77. Dry Land</b>	0.00	0	12,875.74	13,569,260	199,531.87	216,795,325	212,407.61	230,364,585
<b>78. Grass</b>	0.00	0	10,815.39	6,755,045	355,526.97	222,802,650	366,342.36	229,557,695
<b>79. Waste</b>	0.00	0	357.64	17,890	6,803.78	340,325	7,161.42	358,215
<b>80. Other</b>	0.00	0	304.55	22,300	8,593.38	860,635	8,897.93	882,935
<b>81. Exempt</b>	0.00	0	1,898.93	0	21,435.85	0	23,334.78	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>26,953.36</b>	<b>23,864,565</b>	<b>628,089.34</b>	<b>519,579,665</b>	<b>655,042.70</b>	<b>543,444,230</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	60,233.38	9.20%	82,280,800	15.14%	1,366.03
<b>Dry Land</b>	212,407.61	32.43%	230,364,585	42.39%	1,084.54
<b>Grass</b>	366,342.36	55.93%	229,557,695	42.24%	626.62
<b>Waste</b>	7,161.42	1.09%	358,215	0.07%	50.02
<b>Other</b>	8,897.93	1.36%	882,935	0.16%	99.23
<b>Exempt</b>	23,334.78	3.56%	0	0.00%	0.00
<b>Total</b>	<b>655,042.70</b>	<b>100.00%</b>	<b>543,444,230</b>	<b>100.00%</b>	<b>829.63</b>

## 2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

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	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	105,391,175	111,535,345	6,144,170	5.83%	0	5.83%
02. Recreational	60,486,340	64,640,280	4,153,940	6.87%	0	6.87%
03. Ag-Homesite Land, Ag-Res Dwelling	41,047,235	49,261,260	8,214,025	20.01%	0	20.01%
<b>04. Total Residential (sum lines 1-3)</b>	<b>206,924,750</b>	<b>225,436,885</b>	<b>18,512,135</b>	<b>8.95%</b>	<b>0</b>	<b>8.95%</b>
05. Commercial	27,681,610	28,626,090	944,480	3.41%	70,700	3.16%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	19,875,000	23,278,445	3,403,445	17.12%	0	17.12%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>47,556,610</b>	<b>51,904,535</b>	<b>4,347,925</b>	<b>9.14%</b>	<b>70,700</b>	<b>8.99%</b>
<b>10. Total Non-Agland Real Property</b>	<b>254,481,360</b>	<b>277,341,420</b>	<b>22,860,060</b>	<b>8.98%</b>	<b>70,700</b>	<b>8.96%</b>
11. Irrigated	77,044,445	82,280,800	5,236,355	6.80%		
12. Dryland	184,184,420	230,364,585	46,180,165	25.07%		
13. Grassland	218,249,695	229,557,695	11,308,000	5.18%		
14. Wasteland	1,419,930	358,215	-1,061,715	-74.77%		
15. Other Agland	0	882,935	882,935			
<b>16. Total Agricultural Land</b>	<b>480,898,490</b>	<b>543,444,230</b>	<b>62,545,740</b>	<b>13.01%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>735,379,850</b>	<b>820,785,650</b>	<b>85,405,800</b>	<b>11.61%</b>	<b>70,700</b>	<b>11.60%</b>

## 2008 Knox County 3 year Plan of Assessment

<u>County Description</u>	<u>Parcels</u>		<u>Valuation</u>
Residential/Recreational	4834	22.56%	165,896,610
Commercial	586	3.77%	27,747,260
Agricultural	<u>5373</u>	<u>73.67%</u>	<u>541,559,165</u>
Totals	10,793	100%	\$735,203,035

### Budget, Staffing and Training

2008 Budget-\$ 142,968.12

Appraisal Budget-\$ 63,529.37

### Staff

1 Assessor

1 Deputy Assessor

3 Full Time Clerks/Appraisers

All staff functions are performed by everyone in the office. This makes all help accessible at all times to any customer. The Assessor does all of the reports.

### Contract Appraiser-none

### Training

As the Assessor, I have attended all workshops and completed my educational hours needed to maintain my Assessor Certificate. The Deputy Assessor, Assessor Assistant and the office clerks all try to attend school on a regular basis-however many have been cancelled over the past few years. The GoToMeeting training sounds like a great idea for education for hours that are so hard to find otherwise.

### 2008 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	95.00%	9.38	105.19
Commercial	99.00%	6.28	102.55
Agricultural	73.00%	22.01	108.27

### 3 Year Appraisal Plan

#### 2009

##### Residential

City property review should be completed and implemented for 2009 tax year. There will be appraisal maintenance for the towns and lake area, all previously implemented. Appraisal maintenance includes review and pickup work. Sale review includes a physical inspection of the property. We shall talk to either the buyer or the seller. Pickup work includes physical inspection of all building permits and information statements. We will continually review each file for accuracy and correct statistics.

##### Commercial

Commercial review and data entry will be completed and finalized for the 2009 assessment. Deputy Carlson began data collection in the fall of 2007 with fall 2008 the target date for completion, thus to be finalized 2009. Knox County generally has a smaller number of sales in commercial property. A market analysis will continue to be done as in the past. Sales review and pickup work will continue as before

##### Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map showing market areas and the price paid. The market analysis is conducted in house, by me, using all the information collected and with the advice of the state liaison. Sales review and pickup work will also be completed for agricultural properties. We shall continue reviewing the ag land for land use updates.

##### Other

Personnel will continue with entering land use into the GIS system. I shall possibly order property record cards and transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, implement 521's sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, generate trust land reports, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records and update CRP records and prepare for TERC.

#### 2010



### Residential

There will be appraisal maintenance for the city and lake areas for 2010. Appraisal maintenance includes sales review and pickup work. Sale review generally includes a physical inspection of the property. We try to contact either the buyer or the seller. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### Commercial

With the commercial review completed and implemented, maintenance will be the agenda for 2010. Knox County generally has a smaller number of sales in commercial property. A market analysis will continue to be done as in the past. Sales review and pickup work will continue as before.

### Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map showing market areas and the price paid. The market analysis is conducted in house, by me, using all the information collected and with the advice of the state liaison. Sales review and pickup work will also be completed for agricultural properties. We shall continue reviewing the ag land for land use updates. Farm site review should begin, either with our own office help or with the hiring of an appraisal company or part time reviewers. This will include reviewing the home and the outbuildings.

### Other

Personnel will continue updating and entering land use into the GIS system. I shall possibly order property record cards and transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, implement 521's sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, generate trust land reports, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records and update CRP records and prepare for TERC.

## **2011**

### Residential

There will be appraisal maintenance for the city and lake areas for 2011. Appraisal maintenance includes sales review and pickup work. Sale review includes a physical inspection of the property. We try to contact either the buyer or the seller.

#### Commercial

Commercial maintenance will be conducted for 2011. Knox County normally does not have a large number of sales in commercial property. A market analysis will continue to be done as in the past. Sales review and pickup work will continue as before

#### Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map showing market areas and the price paid. The market analysis is conducted in house, by me, using all the information collected and with the advice of the state liaison. Sales review and pickup work will also be completed for agricultural properties. Personnel will continue to update ag land properties. Farm site review shall continue.

#### Other

Personnel will continue with entering land use into the GIS system. I shall possibly order property record cards and transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, implement 521's sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, generate trust land reports, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records and update CRP records and prepare for TERC.

<u><b>Class</b></u>	<u><b>2009</b></u>	<u><b>2010</b></u>	<u><b>2011</b></u>
Residential	Implement City Review	Market Analysis	Market Analysis
Commercial	Implement remaining Commercial Review	Market Analysis	Market Analysis
Agricultural	Market Analysis GIS Implementation	Market Analysis Begin Farm Site Review Continue Upgrading Ag Land GIS	Market Analysis Continue Farm Site Review Continue Upgrading Ag Land GIS

## 2009 Assessment Survey for Knox County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	2
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$145,729.28
7.	<b>Part of the budget that is dedicated to the computer system</b>
	\$22,500.00
8.	<b>Adopted budget, or granted budget if different from above</b>
9.	<b>Amount of the total budget set aside for appraisal work</b>
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$2,000
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	\$46,720.26
12.	<b>Other miscellaneous funds</b>
13.	<b>Total budget</b>
	\$192,449.54
a.	<b>Was any of last year's budget not used:</b>
	\$17,477.00

#### B. Computer, Automation Information and GIS

1.	<b>Administrative software</b>
	Terra Scan
2.	<b>CAMA software</b>
	Terra Scan

3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes (Still maintain along with using the new GIS mapping)
4.	<b>Who maintains the Cadastral Maps?</b>
	Staff
5.	<b>Does the county have GIS software?</b>
	Yes, GIS Workshop
6.	<b>Who maintains the GIS software and maps?</b>
	Staff
7.	<b>Personal Property software:</b>
	Terra Scan

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Bazile Mills, Bloomfield, Center, Creighton, Crofton, Niobrara, Santee, Verdel, Wausa, Winnetoon and Verdigre
4.	<b>When was zoning implemented?</b>
	7/1995

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	In House
2.	<b>Other services</b>
	None



## Certification

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This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Knox County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator





## Valuation History Charts