



DIVISION OF PROPERTY VALUATION

KANSAS REAL ESTATE RATIO STUDY

2016 PRELIMINARY RATIO STUDY

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Abbreviations

loCI: Lower 95% Confidence Interval

upCI Upper95% Confidence Interval

COD: Coefficient of Dispersion PRD:
Price-Related Differential

Introduction

The Kansas real estate ratio study is a statistical performance evaluation tool that can be used to make inferences about the relative level and uniformity of appraisals made for ad valorem purposes (K.S.A. 1995 Supp. 79-1485). In a ratio study, property value estimates prepared by the county appraisers are compared to true market value indicators. Although market value cannot be observed directly, sale prices obtained from an open and competitive market can often serve as a proxy for fair market value. To prepare a sales ratio, the county appraised value of a property is divided by the recent sale price. Typically, the county appraiser will update the value of property each year as of January 1. These values will be compared to sales that occur throughout the calendar year. The ratio study employs a sample of validated sales from each county to provide an overall measurement of performance, but it may not be relied on for individual appraisal purposes. See *Panhandle Eastern Pipeline Co. v. Dwyer*, 207 Kan. 417, 423, 485 P.2d 149 (1971).

The timeframe for this study is January 1, 2016, through December 31, 2016 [K.S.A. 1995 Supp. 79-1486(j)]. However, in some counties market activity was limited and the number of valid commercial and industrial sales gathered during the calendar year was insufficient to prepare meaningful statistics. If less than four recent sales ratios were available for the residential or commercial/industrial subclasses, the time frame was extended to include sales from up to four prior years (K.S.A. 1995 Supp. 79-1488).

The sales ratio study is the most widely used tool for measuring mass appraisal accuracy, but to fully evaluate appraisal performance within a county, many technical requirements, procedural tasks and statutory functions must also be reviewed and examined. When relatively few sales are available for statistical analysis, an audit of appraisal procedures can often provide a more reliable indication of overall performance.

The individual county statistical measures should be interpreted with caution if there has been limited sales activity within some property subclasses. Some of these preliminary statistical measures have not been adjusted for time trending. In addition, sales used in the analysis have not been subjected to a final validation review by the county appraisers.

With the foregoing caveats in mind, the following information is provided to assist in the interpretation of the Preliminary 2016 Real Estate Appraisal/Sales Ratio Study statistics.

Executive Summary

The statistics presented in this preliminary report include the standard industry measures used to evaluate mass-appraisal performance. These consist of the overall level of appraisal, measured by the **median ratio**, the degree of uniformity, measured by the Coefficient of Dispersion (**COD**), and the relative equity between appraisals of high-dollar and low-dollar property, measured by the Price-Related Differential (**PRD**). There has been considerable interest in and examination of residential and commercial/industrial values over the past 30 years. The preliminary ratio study provides details on these two subclasses of property. This report indicates that almost 100 percent of the residential value statewide and about 98 percent of the commercial/industrial property value in Kansas Counties meets the standard for the level of appraisal (a median ratio between 90 and 110%). The measure for uniformity indicates that more than 97 percent of the residential and 33 percent of the commercial/industrial property value statewide meets the standard for uniformity (a COD of 20.0 or less). The final measures for level and uniformity are expected to improve after sales validation corrections have been submitted by county appraisers, appeal reviews are completed and time trending adjustments have been applied.

Summary Statistics:

For the residential and commercial subclass the summary data includes confidence intervals calculated for the Median Ratio, COD and PRD. The statistics have been listed by county and presented in a spreadsheet type format. A report has been prepared for the following subclasses or subclass groups:

- Residential (*includes apartments, mobile home parks, adult care facilities & condos*)
- Commercial / Industrial
- Vacant Lot
- Farm & Home Site (*agricultural land in use value with a residential home site*)
- Agricultural Land (*land in use value only*)
- Agricultural (*land in use value with or without farmstead improvements*)
- Other / Exempt / Utility / Non-Profit / Mixed-Use
- Total (*all subclasses included*)
- Total Market Value (*no agricultural use value properties included*)

CONCLUSIONS: 2016 Residential and Commercial/Industrial Subclasses

Median Ratio

The median sales ratio confidence intervals suggest that 100 Kansas counties have achieved compliance with the required level of fair market value in the residential subclass. More than 99 percent of the residential property value statewide is found in these 100 counties. Three county in the commercial/industrial subclass failed to meet the standard for appraisal level. One county (Wallace) had an insufficient sample size to develop ratio study statistics for the commercial/industrial subclass. The 101 counties that met this standard in the commercial/industrial subclass represent more than 98% of the market value statewide.

COD

The Coefficient of Dispersion confidence intervals suggest that 88 counties met the uniformity standard in the residential subclass representing 97.5 percent of the residential property value statewide. Eighty-seven counties have also met the COD uniformity standard in the commercial/industrial subclass. Those counties failing to meet the standards in the commercial/industrial subclass make up about 67 percent of the commercial/industrial value statewide. However, improvement is expected in this category after the sales validation review, correction and appeal review process has been concluded and time trending adjustments applied.

PRD

The Price-Related Differential measures indicate that 84 out of the 105 counties met the PRD standard in the residential subclass. These counties represent about 96 percent of the residential property value statewide. In the commercial/industrial property subclass, 83 counties met the PRD standard, accounting for about 36 percent of the commercial/industrial value statewide.

REPORTED STATISTICS

The **MEDIAN RATIO** is the middle ratio in a sorted array of sales ratios; 50% of the ratios lie above the median and 50% fall below it. A ratio is calculated by dividing the appraised value by the sale price of the property. The median ratio is the commonly used point estimate because it is less influenced by extremely high or low ratios in the sample.

The **MEDIAN RATIO CONFIDENCE INTERVAL** provides the range in which the true county median ratio is expected to fall. The confidence interval estimate is a more reliable indicator of the actual level of appraisal for all properties in the county population, both sold (those used in the ratio study sample), and unsold. The confidence level is 95%. The acceptable compliance range for the median ratio is 90.0 to 110.0 %. The ideal confidence interval range will overlap 100%.

The **COEFFICIENT OF DISPERSION (COD)** is the most common measure of uniformity in sales ratio studies. It indicates how tight the ratios are clustered around the median ratio. A low COD is associated with good appraisal uniformity. The COD is a proportional measure found by taking the average of the absolute deviation of ratios about the median, and dividing by the median ratio. The standard in Kansas requires the COD to be 20.0 or less for both the residential and commercial/industrial subclasses of property in order for a county to achieve statistical compliance.

The **COD CONFIDENCE INTERVAL** provides a range estimate in which the true county COD is expected to lie with a 95% level of confidence. Although the ideal COD is 0, that goal not realistic in an imperfect real estate market. In order to achieve the standard for uniformity compliance the lower tail of the 95% confidence interval must reach a COD of 20.0, or less.

The **PRICE-RELATED DIFFERENTIAL (PRD)** is used to measure value related equity (vertical equity) in the mass appraisal. Inequity problems are often referred to as regressivity or progressivity. The appraisal process is regressive if high value properties are under appraised relative to low value properties. It is progressive if high value properties are over appraised relative to the low dollar properties. The PRD is found by taking the mean ratio of the sample and dividing by the value weighted mean ratio. The standard calls for a PRD to fall between .98 and 1.03 in order for a county to achieve statistical compliance.

The **PRD CONFIDENCE INTERVAL** provides a range in which the true county PRD is expected to lie with a 95% level of confidence. A PRD above 1.03 suggest that the appraisal process may be regressive. A PRD below .98 suggest that the appraisal process may be progressive. The ideal confidence interval will overlap a measure of 1.00. In order to achieve the minimum standard for statistical compliance one tail of the 95% confidence interval must either overlap .98 or 1.03.

The **TOTAL NUMBER OF VALID SALES** is the sample size. The sample consist of verified arms-length transactions in which a well-informed seller and buyer transfer the ownership of property in an open and competitive market, acting without undue compulsion, as described in K.S.A. 503a. Only valid sales are used in the ratio study. The screening and confirmation work is performed by appraisers with the Division of Property Valuation. In the seventeen largest counties with sufficient sales activity, a random and representative sample of residential sales (identified by (s) on the summary spreadsheets) has been selected and verified by appraisers with the Division of Property Valuation. For all other counties and all other classes, every sale has been examined and all valid sales have been included in the sample.

The **NUMBER OF TRIMMED SALES** accounts for outliers found in the sample. These sales produce extremely high or low ratios that may be valid sales; however, they are not typical for the county and can severely distort some statistical measures. In most of these transactions the sale validity may be questionable or untrustworthy but there is insufficient evidence to invalidate the sale. Therefore, the statistical measurements for uniformity (COD and PRD) have been trimmed for extreme outlier ratios if they are detected by mathematically based diagnostic algorithms. The data used to measure the level of assessment (median ratio) has not been trimmed because it is less sensitive to extreme outlier ratios.

Residential Subclass 2016 Preliminary Ratio Study (with 95% Confidence Intervals)

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Sales	Trim
001 : ALLEN	100.6	97.3	108.7	24.1	20.1	29.2	1.10	1.06	1.14	113	13
002 : ANDERSON	99.5	91.3	107.3	20.1	16.3	24.9	1.05	1.01	1.10	61	7
003 : ATCHISON	102.0	99.4	106.2	15.9	13.8	18.8	1.08	1.05	1.12	161	19
004 : BARBER	91.9	81.3	101.9	22.5	17.2	29.3	1.07	1.00	1.15	49	4
005 : BARTON	98.0	96.2	99.5	16.8	15.1	18.7	1.04	1.02	1.05	299	18
006 : BOURBON	99.3	95.9	105.1	22.7	19.5	26.8	1.08	1.04	1.12	152	15
007 : BROWN	104.0	95.5	110.3	27.7	22.6	35.6	1.16	1.09	1.27	94	14
008 : BUTLER (s)	95.8	94.0	97.4	10.6	9.5	11.8	1.02	1.01	1.03	256	20
009 : CHASE	113.8	101.8	136.0	24.4	16.6	36.7	1.18	1.09	1.34	24	3
010 : CHAUTAUQUA	122.9	101.3	200.0	34.0	23.1	51.1	1.19	1.05	1.50	17	2
011 : CHEROKEE	102.0	98.8	104.5	14.4	12.4	17.1	1.01	0.99	1.04	158	28
012 : CHEYENNE	96.9	91.8	102.0	17.5	12.6	24.9	1.08	1.01	1.19	38	4
013 : CLARK	107.3	90.4	122.2	21.6	16.3	31.1	1.08	1.02	1.17	24	2
014 : CLAY	103.1	98.2	105.8	17.9	14.6	21.7	1.07	1.04	1.11	94	11
015 : CLOUD	96.4	93.2	100.0	13.8	11.6	16.5	1.04	1.01	1.07	98	10
016 : COFFEY	96.3	93.9	99.8	14.8	12.2	17.8	1.02	1.00	1.05	93	9
017 : COMANCHE	95.5	83.7	139.3	31.7	21.7	49.6	1.15	1.05	1.33	20	2
018 : COWLEY	97.0	95.1	98.3	16.1	14.5	17.9	1.03	1.02	1.05	324	25
019 : CRAWFORD (s)	97.4	95.8	99.6	14.5	12.7	16.5	1.03	1.01	1.06	204	21
020 : DECATUR	105.4	91.1	112.9	26.4	20.5	36.2	1.13	1.06	1.25	41	2
021 : DICKINSON	99.2	96.6	103.4	16.6	14.5	18.9	1.02	1.00	1.04	182	20
022 : DONIPHAN	99.0	87.1	103.8	22.4	17.1	30.6	1.00	0.96	1.04	55	5
023 : DOUGLAS (s)	95.9	94.2	97.2	7.9	7.2	8.7	1.07	1.00	1.16	310	24
024 : EDWARDS	111.1	92.7	119.9	35.0	26.6	45.8	1.25	1.13	1.45	40	0
025 : ELK	87.4	75.7	97.2	20.8	14.6	31.3	1.00	0.93	1.08	33	5
026 : ELLIS (s)	100.4	99.5	101.7	6.2	5.4	7.1	1.00	0.99	1.00	200	33
027 : ELLSWORTH	98.6	94.9	102.6	13.0	10.0	16.9	1.03	1.00	1.06	53	4
028 : FINNEY (s)	96.5	94.1	98.7	10.4	9.2	11.8	1.01	1.00	1.01	201	23
029 : FORD (s)	92.3	90.0	94.4	11.1	9.9	12.6	0.99	0.98	1.00	194	13
030 : FRANKLIN	99.1	96.7	101.4	15.7	13.9	17.6	1.05	1.04	1.07	320	40
031 : GEARY	100.5	99.3	102.5	8.7	7.8	9.7	1.01	1.01	1.02	291	39
032 : GOVE	86.2	71.0	95.8	25.6	17.8	38.9	1.02	0.96	1.10	29	2
033 : GRAHAM	77.7	72.1	92.7	17.9	13.9	24.3	1.02	0.97	1.09	25	1
034 : GRANT	98.9	92.0	100.3	11.3	9.1	13.9	1.03	1.01	1.04	66	4
035 : GRAY	94.9	88.9	98.8	13.1	10.9	16.1	1.01	0.99	1.04	63	1
036 : GREELEY	111.4	81.8	152.9	25.0	15.6	54.6	1.07	1.03	1.14	8	1
037 : GREENWOOD	103.5	97.3	110.1	20.6	15.8	27.8	1.05	0.99	1.13	49	3
038 : HAMILTON	89.7	79.4	101.9	20.9	15.0	32.6	1.05	0.99	1.12	20	0
039 : HARPER	100.4	95.8	112.2	28.4	21.7	37.3	1.16	1.09	1.26	59	5
040 : HARVEY (s)	98.5	96.8	100.2	10.9	9.6	12.5	1.04	1.01	1.09	216	32
041 : HASKELL	92.9	81.9	97.3	15.5	11.2	23.1	0.98	0.95	1.01	23	0
042 : HODGEMAN	98.7	72.7	106.3	16.3	8.5	36.1	1.02	0.96	1.12	11	0
043 : JACKSON	93.4	88.5	101.3	17.8	14.9	21.4	1.03	1.01	1.06	93	9

044 : JEFFERSON	93.3	90.6	95.7	14.1	12.4	16.1	1.04	1.02	1.05	195	18
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Residential Subclass 2016 Preliminary Ratio Study (with 95% Confidence Intervals)

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Sales	Trim
045 : JEWELL	124.1	88.0	138.7	28.7	18.2	44.3	1.02	0.91	1.22	20	1
046 : JOHNSON(s)	92.7	91.2	93.5	8.2	7.5	9.0	1.00	0.99	1.01	352	24
047 : KEARNY	89.9	76.6	96.1	20.1	14.7	26.8	1.07	1.03	1.14	32	1
048 : KINGMAN	105.2	100.1	116.9	20.7	16.5	26.3	1.08	1.03	1.13	60	5
049 : KIOWA	91.9	89.5	115.3	17.7	11.8	29.9	1.05	1.02	1.10	14	0
050 : LABETTE	103.8	99.4	109.7	23.5	20.3	27.8	1.11	1.08	1.16	177	23
051 : LANE	87.6	64.6	131.3	37.2	25.2	58.5	1.19	1.08	1.39	14	0
052 : LEAVENWORTH (s)	95.2	93.9	96.6	6.1	5.4	6.9	1.00	1.00	1.01	218	32
053 : LINCOLN	116.2	95.5	132.1	23.7	15.6	39.3	1.27	1.08	1.49	19	3
054 : LINN	88.8	85.1	93.9	19.0	16.1	22.7	1.03	1.00	1.07	115	12
055 : LOGAN	98.2	89.5	101.0	11.5	8.9	15.3	1.02	1.00	1.05	53	9
056 : LYON (s)	94.6	92.2	98.8	15.0	13.4	17.0	1.15	1.03	1.36	208	18
057 : MARION	98.4	95.8	103.7	13.9	11.8	16.6	1.04	1.02	1.07	130	19
058 : MARSHALL	97.6	93.1	100.2	12.4	10.2	15.1	1.02	1.00	1.05	108	20
059 : MCPHERSON (s)	97.6	96.2	99.2	8.7	7.7	9.9	1.00	1.00	1.01	191	15
060 : MEADE	85.0	76.8	108.5	31.6	23.2	45.9	1.26	1.14	1.53	25	0
061 : MIAMI	94.2	93.1	95.6	9.2	8.4	10.0	1.00	1.00	1.01	488	65
062 : MITCHELL	93.1	85.0	99.9	19.3	15.6	24.5	1.03	0.99	1.09	60	3
063 : MONTGOMERY (s)	113.9	105.3	120.5	24.9	21.9	28.8	1.09	1.05	1.12	198	24
064 : MORRIS	100.0	92.3	107.1	29.0	21.6	37.9	1.09	1.03	1.18	57	6
065 : MORTON	99.7	94.4	105.9	11.1	7.8	16.5	1.02	0.98	1.07	19	1
066 : NEMAHA	89.5	84.4	94.2	17.3	14.7	20.9	1.03	1.00	1.06	99	9
067 : NEOSHO	101.6	97.2	104.7	17.5	15.1	20.7	1.06	1.03	1.10	131	12
068 : NESS	97.9	96.1	104.6	11.3	8.0	16.3	1.05	1.01	1.11	31	4
069 : NORTON	85.5	79.9	92.0	15.2	12.4	19.4	1.05	1.01	1.09	62	8
070 : OSAGE	97.9	93.8	104.5	20.1	17.5	23.1	1.05	1.03	1.08	177	16
071 : OSBORNE	113.2	94.4	121.9	25.8	18.6	38.8	1.00	0.94	1.09	29	4
072 : OTTAWA	94.7	81.7	100.0	17.4	13.5	22.8	1.02	0.99	1.05	50	2
073 : PAWNEE	104.6	98.3	112.3	15.3	12.5	19.4	1.03	1.00	1.06	61	5
074 : PHILLIPS	81.5	73.4	88.0	24.4	20.2	31.1	1.02	0.98	1.07	61	3
075 : POTTAWATOMIE	96.5	95.4	97.6	7.9	7.2	8.8	1.00	1.00	1.01	314	33
076 : PRATT	98.6	95.5	103.4	13.2	10.8	16.5	1.02	1.00	1.04	83	11
077 : RAWLINS	82.9	79.8	88.5	10.2	6.9	14.7	0.98	0.94	1.01	23	3
078 : RENO (s)	97.6	95.1	100.5	11.6	10.3	13.2	1.02	1.00	1.03	216	27
079 : REPUBLIC	97.0	89.2	104.6	21.8	17.4	28.0	1.06	1.00	1.13	60	5
080 : RICE	92.5	88.2	96.2	17.8	14.8	21.8	1.02	1.00	1.06	100	9
081 : RILEY (s)	98.7	97.2	99.7	7.2	6.5	8.0	1.01	1.00	1.02	249	22
082 : ROOKS	91.0	79.1	99.0	27.2	21.2	34.6	1.13	1.05	1.25	46	0
083 : RUSH	105.5	99.9	120.8	25.6	18.4	35.7	1.10	1.02	1.22	36	2
084 : RUSSELL	95.9	90.5	99.2	11.9	9.9	14.5	1.00	0.98	1.02	89	11
085 : SALINE (s)	98.8	96.5	100.3	13.7	12.2	15.5	1.03	1.02	1.05	247	21
086 : SCOTT	85.5	79.8	88.3	14.0	11.4	17.5	0.99	0.97	1.02	66	3
087 : SEDGWICK (s)	91.3	90.2	93.2	9.7	8.8	10.7	1.02	1.01	1.03	347	46

088 : SEWARD	98.1	96.0	100.6	9.4	8.2	10.9	1.00	0.99	1.01	160	20
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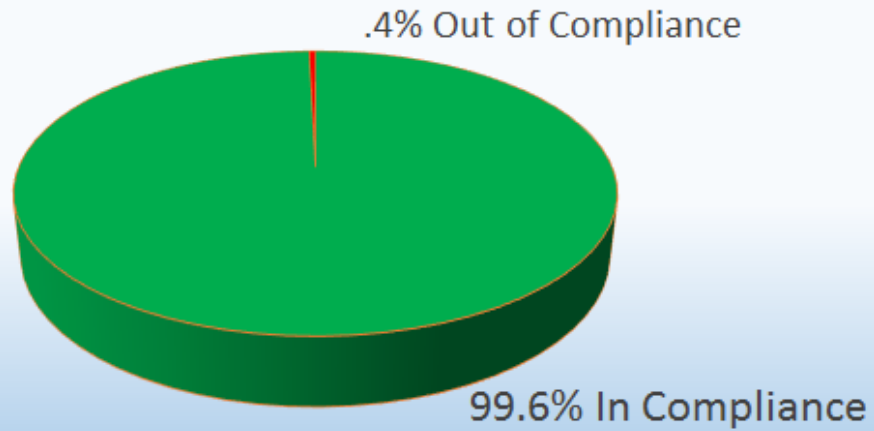
Residential Subclass 2016 Preliminary Ratio Study (with 95% Confidence Intervals)

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Sales	Trim
089 : SHAWNEE (s)	96.7	95.0	98.7	9.1	8.2	10.1	1.01	1.00	1.02	321	49
090 : SHERIDAN	91.5	80.5	94.7	14.2	10.5	21.7	0.96	0.90	1.02	23	1
091 : SHERMAN	94.6	87.0	100.7	19.3	15.9	24.5	1.02	0.98	1.05	72	7
092 : SMITH	83.8	77.6	110.6	36.7	30.1	50.9	1.13	1.04	1.25	33	0
093 : STAFFORD	101.6	97.1	108.9	9.9	7.3	14.1	1.08	1.03	1.14	38	7
094 : STANTON	101.9	75.3	138.6	24.2	15.1	38.8	1.06	1.02	1.16	9	1
095 : STEVENS	99.7	90.6	115.0	17.2	13.5	23.7	1.06	1.02	1.12	35	2
096 : SUMNER	100.6	97.4	103.7	17.2	15.2	19.5	1.03	1.00	1.05	245	36
097 : THOMAS	95.0	92.3	99.5	12.0	10.1	14.3	1.01	0.99	1.04	109	9
098 : TREGO	94.5	85.4	101.2	19.4	13.9	28.6	1.08	1.02	1.17	36	5
099 : WABAUNSEE	96.9	93.7	99.1	10.8	8.6	13.6	1.03	1.01	1.05	66	7
100 : WALLACE	93.1	84.0	107.0	12.5	7.2	26.2	0.97	0.91	1.03	10	1
101 : WASHINGTON	108.2	104.1	139.9	44.0	32.8	60.3	1.35	1.21	1.57	43	2
102 : WICHITA	95.0	80.3	102.1	14.9	11.5	20.8	1.03	0.99	1.09	25	3
103 : WILSON	100.5	91.0	113.6	22.2	17.7	28.7	1.07	1.02	1.13	65	11
104 : WOODSON	113.9	86.7	151.6	39.7	26.0	60.1	1.23	1.11	1.40	25	3
105 : WYANDOTTE (s)	95.0	92.1	97.0	18.6	16.8	20.8	1.05	1.03	1.07	325	32

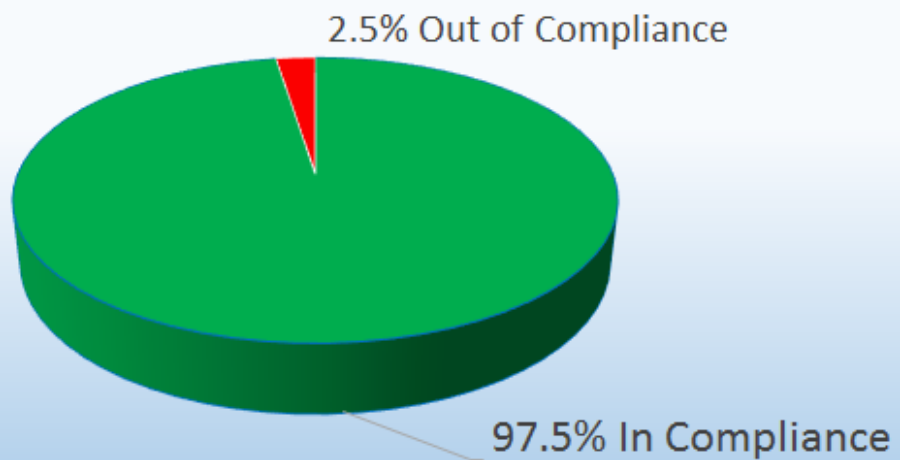
Residential Subclass - Preliminary Ratio Study 2016

(s): Residential sampling counties

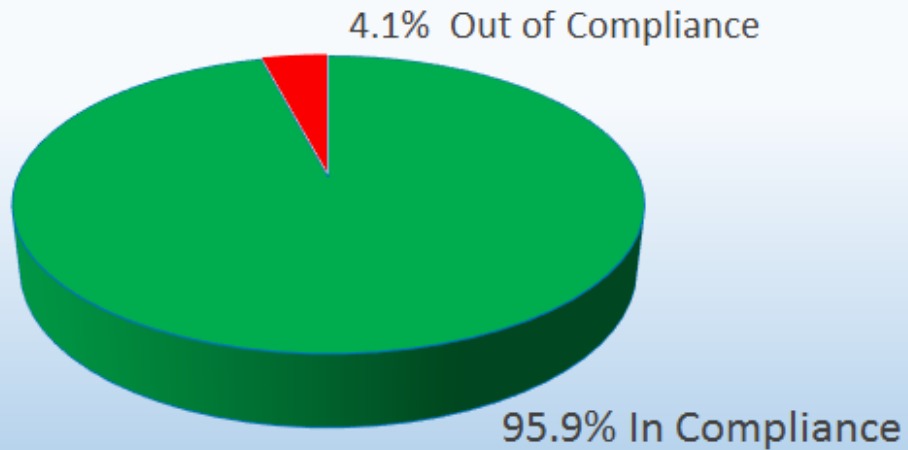
Residential Median Ratio 2016 Preliminary Study



Residential COD 2016 Preliminary Study



Residential PRD 2016 Preliminary Study



Commercial/Indus Subclass 2016 Preliminary Ratio Study (with 95% Confidence Intervals)

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Sales	Trim
001 : ALLEN	84.4	72.4	111.7	22.3	14.3	44.2	1.12	1.04	1.27	7	0
002 : ANDERSON	76.6	62.7	116.3	24.7	5.9	27.9	0.98	0.85	1.12	4	0
003 : ATCHISON S-10	99.1	84.1	112.0	15.2	10.2	23.1	1.11	1.02	1.24	1	1
004 : BARBER S-5	111.9	75.9	125.5	15.2	5.2	44.5	1.05	0.99	1.23	6	0
005 : BARTON	95.9	84.9	129.2	24.7	14.4	41.4	1.04	0.92	1.35	1	1
006 : BOURBON	84.8	56.2	98.3	19.0	10.5	39.3	0.97	0.84	1.15	7	0
007 : BROWN S-10	112.8	95.0	120.2	24.8	14.4	53.5	1.02	0.84	1.42	1	1
008 : BUTLER	95.2	82.1	128.0	38.6	31.8	54.1	1.13	1.03	1.29	3	1
009 : CHASE S-6	100.6	66.4	127.4	20.3	9.4	34.2	0.92	0.82	1.04	7	1
010 : CHAUTAUQUA S-4	101.2	90.6	137.2	16.9	10.6	24.3	1.02	0.93	1.16	6	0
011 : CHEROKEE	106.2	89.1	109.4	5.5	0.6	9.9	1.08	1.00	1.12	4	0
012 : CHEYENNE S-8	80.8	50.8	103.3	29.9	16.7	64.3	2.00	1.02	2.62	8	0
013 : CLARK S-5	89.3	39.6	118.1	31.4	9.7	55.3	1.37	1.00	1.52	5	0
014 : CLAY S-4	87.8	67.5	142.2	18.7	9.5	37.6	1.00	0.92	1.10	9	1
015 : CLOUD S-9	88.0	65.1	120.2	28.7	19.2	52.7	1.25	1.04	1.61	1	0
016 : COFFEY S-4	88.3	55.9	128.2	33.6	20.7	53.2	0.88	0.76	1.08	6	0
017 : COMANCHE S-7	89.0	55.2	100.4	20.2	9.3	49.4	1.29	0.93	1.58	8	0
018 : COWLEY	117.5	58.1	138.9	21.3	5.6	38.9	1.69	0.97	1.85	5	0
019 : CRAWFORD	92.1	81.3	99.5	16.0	10.6	25.3	1.13	0.98	1.31	2	1
020 : DECATUR S-6	72.4	61.7	114.3	35.4	23.8	95.8	1.17	1.04	1.50	7	0
021 : DICKINSON	90.3	76.1	139.2	25.0	8.1	49.8	1.12	0.97	1.43	6	0
022 : DONIPHAN S-9	139.0	109.6	222.7	36.2	20.0	71.6	1.17	1.02	1.52	9	0
023 : DOUGLAS	89.3	83.8	92.9	15.5	11.5	20.7	1.08	1.03	1.14	3	0
024 : EDWARDS S-6	104.8	90.5	183.0	34.4	22.0	73.3	1.25	1.07	1.59	8	0
025 : ELK S-6	82.1	73.1	136.6	28.5	16.9	47.5	0.97	0.83	1.15	7	0
026 : ELLIS	94.9	71.5	108.2	21.2	15.1	36.5	0.98	0.91	1.05	1	0
027 : ELLSWORTH S-4	81.6	40.9	116.8	43.3	22.2	234.6	1.21	0.97	1.64	7	0
028 : FINNEY	82.0	70.4	86.0	13.6	10.0	19.6	0.96	0.91	1.01	2	3
029 : FORD	84.1	74.1	90.7	24.8	18.3	36.9	0.88	0.79	0.99	2	1

030 : FRANKLIN	122.5	92.0	132.8	18.9	9.7	40.6	0.96	0.87	1.07	1	0
031 : GEARY	90.9	59.4	141.4	30.3	10.3	42.9	1.09	0.99	1.16	5	0
032 : GOVE S-5	80.1	42.6	112.7	24.0	7.0	41.9	1.24	0.98	1.46	5	0
033 : GRAHAM S-5	90.0	60.9	114.2	21.3	10.4	36.3	1.04	0.91	1.14	6	0
034 : GRANT	84.7	81.6	121.5	13.3	1.6	19.8	1.01	0.95	1.10	5	0
035 : GRAY	107.1	58.8	136.5	25.2	7.6	44.3	1.34	0.99	1.42	5	0
036 : GREELEY S-5	98.5	86.5	144.1	20.3	3.8	23.1	0.85	0.77	1.12	5	0
037 : GREENWOOD	108.2	88.5	111.1	5.6	0.9	9.6	1.03	1.00	1.08	5	0
038 : HAMILTON S-5	107.8	71.3	323.3	80.8	37.5	218.3	1.63	1.06	2.93	6	0
039 : HARPER S-5	102.2	91.4	125.5	14.7	8.4	28.4	0.94	0.83	1.05	1	1
040 : HARVEY	82.9	73.9	107.9	29.1	22.4	43.0	0.88	0.74	1.21	2	2
041 : HASKELL S-3	99.4	59.2	129.0	22.5	5.2	35.7	1.04	0.98	1.13	4	0
042 : HODGEMAN S-6	69.9	50.8	121.2	25.0	14.6	47.1	1.22	1.07	1.59	9	1
043 : JACKSON S-8	74.0	63.2	88.5	14.6	9.1	23.4	0.97	0.90	1.11	1	1
044 : JEFFERSON S-7	99.7	77.3	126.1	14.8	8.6	25.3	1.11	1.05	1.24	9	1

Commercial/Indus Subclass 2016 Preliminary Ratio Study (with 95% Confidence Intervals)

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Sales	Trim
045 : JEWELL S-3	121.3	76.3	155.0	21.8	7.9	62.2	0.97	0.91	1.03	6	0
046 : JOHNSON	87.2	82.2	93.2	25.1	22.1	29.1	1.18	1.11	1.28	14	5
047 : KEARNY S-6	81.8	57.7	151.5	40.9	15.9	86.1	0.86	0.69	1.03	6	0
048 : KINGMAN S-4	104.4	98.5	168.3	19.2	2.0	28.3	0.81	0.77	1.01	5	0
049 : KIOWA S-4	89.8	66.8	109.1	16.1	5.7	30.9	1.23	0.98	1.54	6	0
050 : LABETTE	95.8	72.6	173.3	51.5	33.8	99.0	1.32	1.08	1.72	1	1
051 : LANE S-6	97.2	56.1	220.6	57.0	17.4	185.7	1.87	1.18	4.52	6	0
052 : LEAVENWORTH	104.5	87.7	129.7	26.3	18.3	42.8	1.33	1.09	1.71	1	0
053 : LINCOLN S-10	97.6	89.5	115.3	7.9	2.6	18.5	1.02	0.97	1.10	1	2
054 : LINN S-4	82.3	65.2	106.2	18.6	11.4	33.0	0.98	0.86	1.07	6	0
055 : LOGAN S-5	85.9	56.4	123.0	39.5	24.0	86.0	1.66	1.19	2.46	7	0
056 : LYON	114.8	91.1	121.4	26.3	17.6	41.7	0.90	0.78	1.19	2	1
057 : MARION	94.5	61.6	102.2	19.3	10.2	37.5	1.37	1.26	1.48	7	0
058 : MARSHALL	78.7	59.3	102.3	28.5	17.8	48.4	1.17	1.01	1.37	1	0
059 : MCPHERSON	76.0	57.0	103.5	34.0	24.0	53.8	1.19	1.00	1.44	1	0
060 : MEADE S-7	65.2	53.6	72.5	18.3	7.7	38.9	0.74	0.68	1.07	7	0
061 : MIAMI	96.7	80.0	123.1	18.6	11.4	31.3	1.17	1.05	1.43	9	0
062 : MITCHELL S-5	75.5	71.6	115.5	26.4	17.3	47.7	1.08	0.94	1.41	8	0
063 : MONTGOMERY	108.8	101.0	134.4	24.3	18.4	36.1	1.08	0.98	1.22	2	1
064 : MORRIS S-5	71.1	60.0	98.7	25.3	16.0	57.6	1.03	0.93	1.29	8	0
065 : MORTON S-5	88.3	56.8	134.3	33.0	20.4	60.4	1.19	1.00	1.43	6	0
066 : NEMAHA	112.0	82.3	146.7	27.7	18.8	47.8	0.96	0.83	1.10	1	0
067 : NEOSHO	104.2	92.0	124.1	19.1	12.5	39.7	1.23	1.00	1.49	1	1
068 : NESS S-7	82.3	77.4	99.5	14.5	8.7	32.7	0.89	0.79	1.02	7	0
069 : NORTON S-9	78.1	52.4	108.4	30.3	15.7	92.5	0.94	0.81	1.07	1	1
070 : OSAGE	62.0	51.4	117.4	37.3	19.7	69.8	1.26	1.08	1.75	9	0
071 : OSBORNE S-5	99.0	55.3	133.4	27.5	12.8	60.2	0.87	0.71	1.07	6	0
072 : OTTAWA	113.7	100.5	149.1	10.8	2.2	17.5	1.07	1.01	1.13	5	0
073 : PAWNEE	101.0	86.4	176.0	34.3	16.3	62.7	1.02	0.88	1.15	7	0
074 : PHILLIPS S-6	68.8	46.2	95.9	39.8	23.1	69.6	1.13	0.99	1.36	1	0
075 : POTTAWATOMIE	89.3	78.2	107.8	16.9	13.2	23.9	1.19	1.02	1.34	1	0
076 : PRATT	77.0	70.5	110.2	5.3	2.0	6.9	1.02	0.98	1.05	6	1
077 : RAWLINS S-7	80.5	56.9	117.3	27.8	17.9	55.4	0.93	0.83	1.09	7	0
078 : RENO	103.2	83.1	122.6	35.6	24.1	60.4	1.26	1.00	1.80	2	1
079 : REPUBLIC	87.1	67.6	100.0	18.0	11.6	28.5	0.92	0.85	1.03	1	0
080 : RICE	92.3	65.4	107.5	16.2	8.7	31.3	1.07	1.02	1.20	9	0
081 : RILEY	89.4	81.7	100.0	20.5	13.5	32.7	0.97	0.86	1.14	1	1
082 : ROOKS	56.9	51.0	104.7	26.3	3.8	40.9	1.10	0.93	1.32	5	0
083 : RUSH S-12	93.3	63.1	114.6	30.3	19.7	55.1	1.30	1.08	1.63	1	0
084 : RUSSELL S-9	86.3	62.2	112.5	28.5	18.8	46.7	1.05	0.93	1.23	1	1
085 : SALINE	95.4	79.1	108.0	27.0	20.7	38.6	1.26	1.06	1.53	3	1
086 : SCOTT	68.9	57.1	138.5	43.6	12.0	56.2	0.92	0.75	1.32	7	0
087 : SEDGWICK	85.4	78.8	90.1	31.1	27.3	36.2	1.14	1.07	1.23	16	8

088 : SEWARD	87.4	77.2	112.7	16.8	8.2	26.3	1.02	0.91	1.10	1	1
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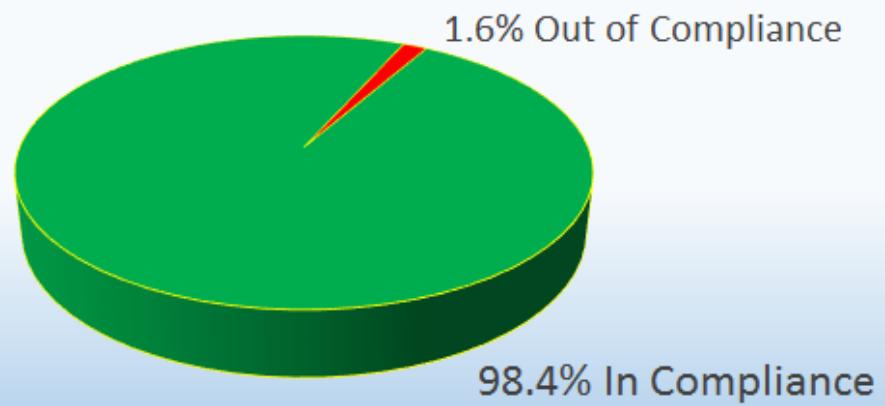
Commercial/Indus Subclass 2016 Preliminary Ratio Study (with 95% Confidence Intervals)

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Sales	Trim
089 : SHAWNEE	101.8	97.0	106.2	18.6	15.0	23.7	1.07	1.01	1.14	6	5
090 : SHERIDAN S-7	80.8	55.4	98.1	28.5	15.3	67.9	0.94	0.77	1.16	7	0
091 : SHERMAN S-5	97.8	82.0	125.0	21.4	9.8	52.1	1.24	1.06	1.80	8	0
092 : SMITH S-5	157.1	49.5	187.2	40.4	17.6	149.2	1.68	1.09	3.27	7	0
093 : STAFFORD S-3	85.4	67.2	147.3	34.5	9.0	65.0	1.13	0.99	1.39	6	0
094 : STANTON S-5	80.0	40.1	122.9	31.5	10.1	60.1	1.45	1.02	1.88	5	0
095 : STEVENS S-7	95.0	68.3	118.1	24.1	16.2	42.9	1.12	1.02	1.28	1	1
096 : SUMNER	94.2	88.2	113.5	15.6	11.5	24.9	1.07	0.99	1.18	1	0
097 : THOMAS S-6	84.9	53.5	114.8	30.2	18.9	52.7	1.14	1.01	1.36	1	0
098 : TREGO S-9	97.9	62.3	188.9	31.1	15.7	64.6	1.02	0.68	1.28	9	1
099 : WABAUNSEE S-5	112.1	70.4	144.4	25.4	15.2	44.3	1.14	1.01	1.38	8	0
100 : WALLACE S-1	72.3	-	-	27.4	-	-	0.79	-	-	2	0
101 : WASHINGTON S-5	85.7	51.8	139.7	38.9	18.7	78.8	1.28	1.04	1.69	8	0
102 : WICHITA S-6	102.5	90.5	137.9	19.7	9.6	34.8	1.00	0.87	1.12	7	0
103 : WILSON	112.9	80.7	172.4	37.5	21.3	75.2	0.90	0.78	1.06	9	0
104 : WOODSON S-12	111.9	83.2	181.2	43.2	18.1	91.2	1.33	0.95	2.37	1	1
105 : WYANDOTTE	82.7	76.1	92.4	28.6	23.6	34.8	1.12	1.05	1.22	7	5

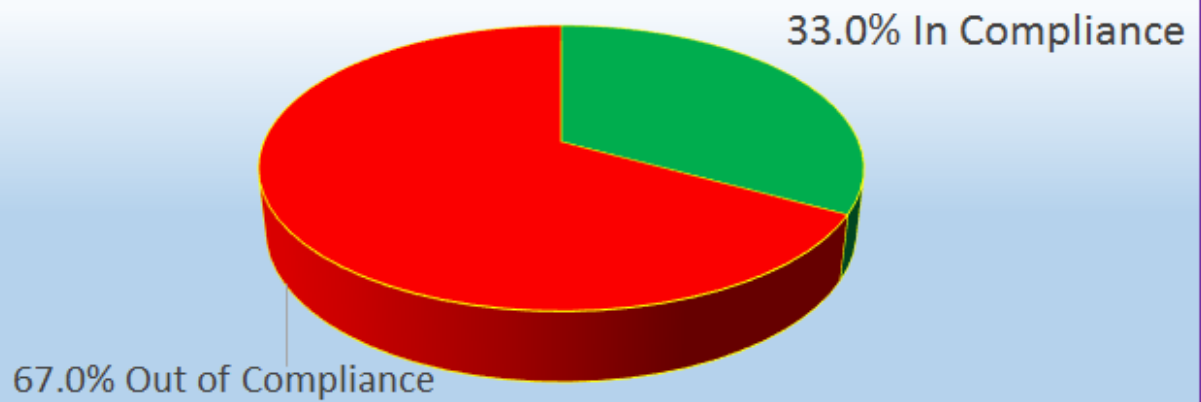
S- (number of supplemental sales added)

Commercial/Industrial Subclass - Preliminary Ratio Study 2016

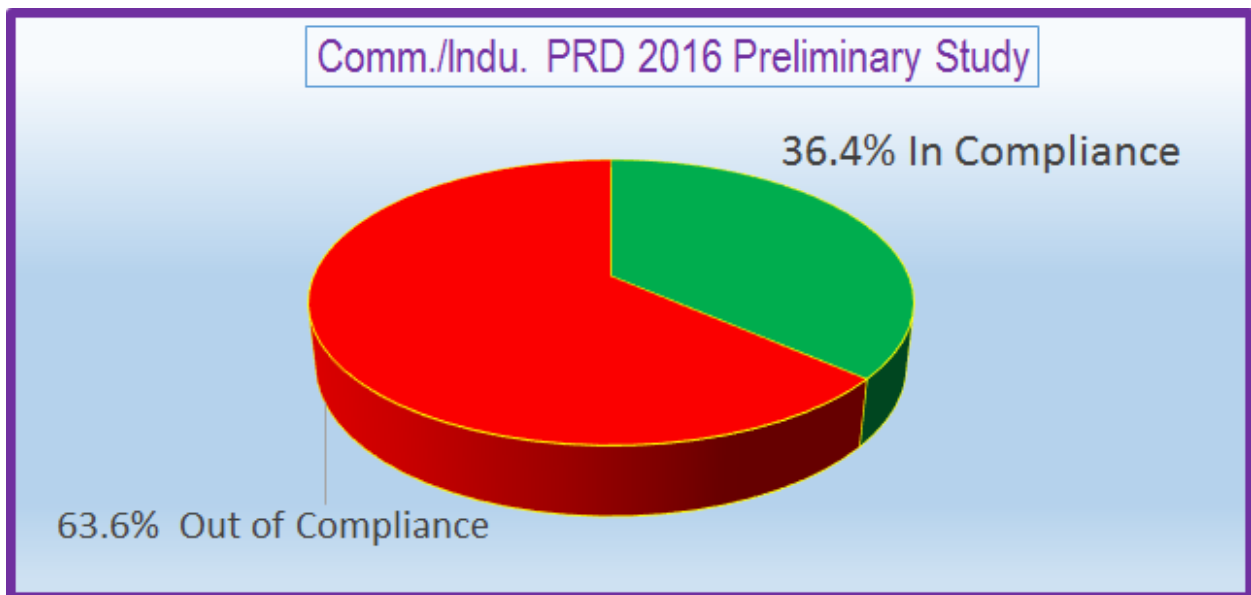
Comm./Indu. Median Ratio 2016 Preliminary Study



Comm./Indu. COD 2016 Preliminary Study



Vacant Lot Subclass 2016 Preliminary Ratio Study



County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	-	-	-	0	-
002 : ANDERSON	60.5	70.2	2.76	6	0
003 : ATCHISON	186.3	79.6	1.49	6	1
004 : BARBER	215.0	-	-	1	0
005 : BARTON	87.9	36.7	1.17	12	0
006 : BOURBON	78.0	41.4	1.10	17	2
007 : BROWN	100.7	299.1	3.81	5	0
008 : BUTLER	74.1	53.6	1.09	75	5
009 : CHASE	108.0	37.9	1.56	3	0
010 : CHAUTAUQUA	60.5	-	-	1	0
011 : CHEROKEE	109.4	58.7	2.21	17	0
012 : CHEYENNE	4800.0	-	-	1	0
013 : CLARK	-	-	-	0	-
014 : CLAY	123.5	19.4	1.12	6	0
015 : CLOUD	-	-	-	0	-
016 : COFFEY	99.6	4.2	0.99	4	0
017 : COMANCHE	77.5	-	-	1	0

018 : COWLEY	87.8	31.9	1.22	21	4
019 : CRAWFORD	76.3	57.5	1.41	30	4
020 : DECATUR	334.0	39.2	1.62	4	0
021 : DICKINSON	148.8	30.8	2.24	4	0
022 : DONIPHAN	76.3	5.3	1.00	2	0
023 : DOUGLAS	85.3	22.8	1.08	94	7
024 : EDWARDS	180.0	50.5	1.32	5	0
025 : ELK	-	-	-	0	-
026 : ELLIS	20.8	142.6	1.15	35	2
027 : ELLSWORTH	155.0	30.8	1.49	4	0
028 : FINNEY	86.5	25.6	0.95	25	1
029 : FORD	75.0	23.7	1.03	15	0
030 : FRANKLIN	103.1	24.7	0.98	23	2
031 : GEARY	273.0	123.4	7.71	7	0
032 : GOVE	-	-	-	0	-
033 : GRAHAM	-	-	-	0	-
034 : GRANT	60.0	-	-	1	0
035 : GRAY	48.7	-	-	1	0
036 : GREELEY	110.4	-	-	1	0
037 : GREENWOOD	235.0	64.9	4.28	6	1
038 : HAMILTON	78.3	-	-	1	0
039 : HARPER	172.0	71.9	1.44	5	0
040 : HARVEY	73.6	83.8	1.62	20	2
041 : HASKELL	246.0	-	-	1	0
042 : HODGEMAN	140.0	-	-	1	0
043 : JACKSON	57.2	80.7	1.66	5	0
044 : JEFFERSON	219.5	66.8	2.98	22	1
045 : JEWELL	-	-	-	0	-
046 : JOHNSON	64.7	25.6	1.10	508	43
047 : KEARNY	74.4	31.9	1.13	2	0
048 : KINGMAN	-	-	-	0	-
049 : KIOWA	68.6	-	-	1	0
050 : LABETTE	192.8	70.9	1.56	6	0
051 : LANE	130.0	15.2	0.95	3	1
052 : LEAVENWORTH	96.8	13.9	1.09	81	15
053 : LINCOLN	-	-	-	0	-

Vacant Lot Subclass 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
054 : LINN	68.7	59.7	1.33	144	17
055 : LOGAN	100.0	6.1	1.00	3	0
056 : LYON	115.4	38.1	1.25	21	2
057 : MARION	94.7	37.7	1.39	9	1
058 : MARSHALL	58.9	68.4	1.48	7	0
059 : MCPHERSON	90.4	32.7	1.06	12	2
060 : MEADE	-	-	-	0	-
061 : MIAMI	88.5	42.7	1.19	47	2
062 : MITCHELL	123.3	59.3	1.64	3	0
063 : MONTGOMERY	84.0	155.2	3.07	18	1
064 : MORRIS	147.5	-	-	1	0
065 : MORTON	73.6	81.5	2.15	2	0
066 : NEMAHA	93.7	1052.9	12.72	5	0
067 : NEOSHO	104.3	57.1	1.37	6	0
068 : NESS	57.3	13.3	1.00	3	1
069 : NORTON	55.7	335.3	3.52	4	0
070 : OSAGE	104.4	52.4	1.04	9	0
071 : OSBORNE	62.2	23.5	1.04	4	0
072 : OTTAWA	51.7	95.8	0.97	2	0
073 : PAWNEE	70.4	11.9	1.01	2	0
074 : PHILLIPS	29.7	-	-	1	0
075 : POTTAWATOMIE	75.6	40.4	1.23	45	0
076 : PRATT	46.0	43.2	1.49	3	0
077 : RAWLINS	100.0	166.3	3.42	3	0
078 : RENO	55.5	68.4	0.98	34	3
079 : REPUBLIC	136.7	43.4	1.07	3	0
080 : RICE	167.3	62.0	5.94	8	1
081 : RILEY	28.0	58.8	1.33	49	3
082 : ROOKS	15.9	-	-	1	0
083 : RUSH	29.7	-	-	1	0
084 : RUSSELL	25.7	152.7	1.70	4	0
085 : SALINE	60.8	111.4	2.08	7	0
086 : SCOTT	74.0	13.6	0.96	4	0
087 : SEDGWICK	81.8	39.9	1.16	348	23
088 : SEWARD	80.0	36.1	0.91	7	0
089 : SHAWNEE	84.1	47.2	1.32	109	9
090 : SHERIDAN	-	-	-	0	-
091 : SHERMAN	72.9	58.9	2.04	4	0
092 : SMITH	288.0	19.3	1.05	3	1
093 : STAFFORD	100.0	7.7	0.94	5	0
094 : STANTON	32.1	64.9	2.55	2	0
095 : STEVENS	11.3	-	-	1	0
096 : SUMNER	161.6	81.5	5.05	13	2
097 : THOMAS	59.3	54.4	1.08	4	0
098 : TREGO	76.3	-	-	1	0
099 : WABAUNSEE	112.0	27.1	0.94	3	0
100 : WALLACE	-	-	-	0	-
101 : WASHINGTON	54.1	14.8	1.05	3	0
102 : WICHITA	-	-	-	0	-
103 : WILSON	101.5	52.5	2.84	10	2

104 : WOODSON	114.4	-	-	1	0
105 : WYANDOTTE	64.2	36.7	0.92	81	9

Farm Home site w/Ag Land: 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	44.3	58.2	1.14	8	0
002 : ANDERSON	76.7	38.5	0.90	9	0
003 : ATCHISON	85.7	36.0	1.42	5	0
004 : BARBER	77.1	50.2	2.27	7	0
005 : BARTON	70.8	22.3	1.03	11	0
006 : BOURBON	58.1	52.0	1.51	19	0
007 : BROWN	101.5	17.8	1.08	3	0
008 : BUTLER	69.0	31.8	1.04	43	0
009 : CHASE	-	-	-	0	-
010 : CHAUTAUQUA	31.7	93.0	1.95	10	0
011 : CHEROKEE	65.6	29.3	1.06	13	2
012 : CHEYENNE	319.6	-	-	1	0
013 : CLARK	85.8	-	-	1	0
014 : CLAY	25.3	4.2	1.02	2	0
015 : CLOUD	56.6	-	-	1	0
016 : COFFEY	68.0	48.3	1.04	6	0
017 : COMANCHE	59.6	18.9	1.18	2	0
018 : COWLEY	44.9	43.2	1.13	14	0
019 : CRAWFORD	47.8	31.5	1.00	15	0
020 : DECATUR	46.3	120.6	1.89	5	0
021 : DICKINSON	68.3	32.5	1.10	22	1
022 : DONIPHAN	58.8	160.0	2.14	4	0
023 : DOUGLAS	74.7	27.1	1.04	22	0
024 : EDWARDS	58.4	240.2	2.68	3	0
025 : ELK	28.3	58.8	1.36	7	1
026 : ELLIS	60.2	34.9	1.02	6	0
027 : ELLSWORTH	78.6	10.6	0.95	5	0
028 : FINNEY	67.2	16.1	1.03	5	0
029 : FORD	39.5	212.2	1.14	8	1
030 : FRANKLIN	57.5	32.8	1.06	33	1
031 : GEARY	69.4	6.2	0.99	2	0
032 : GOVE	27.6	94.9	1.38	4	0
033 : GRAHAM	32.3	-	-	1	0
034 : GRANT	40.9	75.7	0.81	2	0
035 : GRAY	77.3	4.5	0.98	2	0
036 : GREELEY	23.6	-	-	1	0
037 : GREENWOOD	99.9	41.5	1.19	5	0
038 : HAMILTON	23.7	30.2	0.95	3	0
039 : HARPER	95.7	15.7	1.17	3	0
040 : HARVEY	74.1	19.3	1.10	9	0
041 : HASKELL	41.8	-	-	1	0
042 : HODGEMAN	35.2	27.8	0.81	3	0
043 : JACKSON	72.7	15.8	1.03	37	4
044 : JEFFERSON	71.4	24.2	1.02	46	2
045 : JEWELL	49.1	75.9	1.50	5	0
046 : JOHNSON	57.5	23.6	1.17	28	3
047 : KEARNY	39.1	-	-	1	0
048 : KINGMAN	53.3	12.5	1.03	11	2
049 : KIOWA	107.3	16.8	0.99	2	0
050 : LABETTE	47.0	29.9	0.98	14	0

051 : LANE	39.7	20.7	1.10	3	0
052 : LEAVENWORTH	68.9	19.2	1.01	60	3
053 : LINCOLN	27.4	34.4	1.00	2	0

Farm Home site w/Ag Land: 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
054 : LINN	47.3	47.9	1.16	29	0
055 : LOGAN	51.1	-	-	1	0
056 : LYON	76.7	19.7	1.05	20	1
057 : MARION	68.7	27.4	1.12	12	0
058 : MARSHALL	48.0	37.0	1.10	7	0
059 : MCPHERSON	81.1	22.8	1.05	22	0
060 : MEADE	87.8	4.2	1.01	3	0
061 : MIAMI	68.4	18.9	1.09	47	4
062 : MITCHELL	60.1	18.4	1.01	4	0
063 : MONTGOMERY	75.7	35.4	1.05	13	1
064 : MORRIS	61.9	27.5	1.07	4	0
065 : MORTON	37.4	-	-	1	0
066 : NEMAHA	44.8	40.8	1.50	10	0
067 : NEOSHO	67.7	29.8	1.10	10	1
068 : NESS	-	-	-	0	-
069 : NORTON	75.7	43.2	1.60	2	0
070 : OSAGE	68.1	27.1	1.11	33	0
071 : OSBORNE	89.6	44.3	1.41	2	0
072 : OTTAWA	77.9	28.2	1.06	7	0
073 : PAWNEE	87.7	3.0	1.01	3	0
074 : PHILLIPS	31.1	51.2	1.38	4	0
075 : POTTAWATOMIE	62.9	25.5	1.06	20	1
076 : PRATT	68.3	43.2	1.05	5	0
077 : RAWLINS	37.6	25.0	0.81	3	0
078 : RENO	58.7	64.5	1.20	17	2
079 : REPUBLIC	383.5	-	-	1	0
080 : RICE	75.7	21.1	1.09	8	0
081 : RILEY	66.7	20.1	1.03	7	0
082 : ROOKS	38.5	77.7	1.68	2	0
083 : RUSH	54.3	73.4	0.84	2	0
084 : RUSSELL	33.5	14.1	0.97	2	0
085 : SALINE	50.5	21.2	1.02	9	1
086 : SCOTT	62.5	-	-	1	0
087 : SEDGWICK	69.8	31.0	1.18	25	0
088 : SEWARD	38.4	37.7	0.76	2	0
089 : SHAWNEE	69.7	15.3	1.03	17	1
090 : SHERIDAN	37.5	52.4	1.13	4	0
091 : SHERMAN	53.7	-	-	1	0
092 : SMITH	25.0	33.1	1.54	5	0
093 : STAFFORD	83.0	21.0	1.12	5	0
094 : STANTON	112.5	23.4	1.09	3	0
095 : STEVENS	61.7	38.1	1.08	2	0
096 : SUMNER	60.0	40.8	0.99	7	0
097 : THOMAS	-	-	-	0	-
098 : TREGO	39.7	-	-	1	0
099 : WABAUNSEE	65.2	27.2	1.08	10	0
100 : WALLACE	55.9	32.0	0.99	2	0
101 : WASHINGTON	41.3	65.2	1.22	4	0
102 : WICHITA	-	-	-	0	-
103 : WILSON	60.1	29.1	1.02	9	0

104 : WOODSON	29.9	42.5	1.15	3	0
105 : WYANDOTTE	58.1	23.6	0.96	11	0

Agricultural Land Only: 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	5.4	59.6	1.24	9	0
002 : ANDERSON	3.9	64.2	0.98	8	0
003 : ATCHISON	13.1	33.2	1.05	6	0
004 : BARBER	3.7	61.4	1.34	7	0
005 : BARTON	12.4	26.9	1.14	12	0
006 : BOURBON	3.6	104.0	0.89	25	0
007 : BROWN	11.2	36.6	0.97	15	1
008 : BUTLER	0.4	291.3	0.63	38	2
009 : CHASE	9.1	54.6	0.96	4	0
010 : CHAUTAUQUA	2.4	27.2	0.95	13	0
011 : CHEROKEE	8.9	41.2	1.04	11	0
012 : CHEYENNE	6.6	25.8	0.97	11	2
013 : CLARK	9.7	90.1	0.92	5	0
014 : CLAY	4.8	58.9	0.94	3	0
015 : CLOUD	10.5	21.8	1.09	6	0
016 : COFFEY	9.2	49.2	1.32	21	0
017 : COMANCHE	2.7	86.9	0.99	7	0
018 : COWLEY	7.1	89.6	1.01	10	1
019 : CRAWFORD	7.2	64.2	1.09	21	2
020 : DECATUR	8.6	11.5	0.98	8	1
021 : DICKINSON	10.4	38.4	0.94	12	0
022 : DONIPHAN	10.9	51.0	0.91	5	0
023 : DOUGLAS	1.5	126.9	0.77	29	0
024 : EDWARDS	6.6	31.3	0.91	11	1
025 : ELK	3.8	45.1	0.90	6	1
026 : ELLIS	7.0	44.4	1.03	11	0
027 : ELLSWORTH	9.6	48.7	1.15	10	1
028 : FINNEY	10.2	27.1	0.98	8	1
029 : FORD	9.0	43.1	0.99	14	1
030 : FRANKLIN	4.6	70.7	0.82	23	0
031 : GEARY	6.0	65.7	0.73	3	0
032 : GOVE	56.9	57.1	1.96	3	0
033 : GRAHAM	4.5	101.6	1.04	8	0
034 : GRANT	7.1	36.3	0.78	6	0
035 : GRAY	9.0	19.7	0.93	9	0
036 : GREELEY	7.2	13.0	1.06	8	0
037 : GREENWOOD	2.9	26.5	1.10	11	1
038 : HAMILTON	8.1	8.6	1.04	6	0
039 : HARPER	3.9	185.0	1.73	5	0
040 : HARVEY	5.3	70.4	0.83	17	1
041 : HASKELL	2.2	-	-	1	0
042 : HODGEMAN	3.1	90.4	1.01	6	0
043 : JACKSON	5.5	88.3	0.74	16	0
044 : JEFFERSON	2.4	93.2	0.74	18	2
045 : JEWELL	10.3	14.5	0.96	9	1
046 : JOHNSON	0.1	396.1	0.65	193	38
047 : KEARNY	15.1	26.2	0.90	3	0
048 : KINGMAN	7.5	42.0	1.07	10	0
049 : KIOWA	7.1	86.8	0.64	2	0
050 : LABETTE	3.4	57.1	0.86	10	0

051 : LANE	5.1	31.8	1.14	3	0
052 : LEAVENWORTH	0.7	84.5	0.81	52	3
053 : LINCOLN	4.7	78.2	0.78	4	0

Agricultural Land Only: 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
054 : LINN	3.8	90.4	0.92	21	1
055 : LOGAN	12.2	17.6	1.00	8	0
056 : LYON	4.8	91.6	1.18	18	0
057 : MARION	9.9	29.4	1.00	12	1
058 : MARSHALL	7.0	40.7	1.00	15	0
059 : MCPHERSON	8.1	50.3	0.93	18	0
060 : MEADE	6.6	3.7	1.00	3	0
061 : MIAMI	1.6	101.0	0.97	45	2
062 : MITCHELL	7.5	36.7	1.00	4	0
063 : MONTGOMERY	4.6	13.3	0.99	8	1
064 : MORRIS	0.9	22.5	1.12	3	0
065 : MORTON	5.6	-	-	1	0
066 : NEMAHA	4.2	66.7	0.87	17	1
067 : NEOSHO	3.0	46.4	0.90	14	0
068 : NESS	7.9	25.1	1.04	4	0
069 : NORTON	8.9	47.0	1.18	7	0
070 : OSAGE	5.5	93.2	1.06	23	2
071 : OSBORNE	6.0	72.0	1.29	2	0
072 : OTTAWA	11.1	31.6	0.99	10	0
073 : PAWNEE	12.5	17.4	1.19	14	1
074 : PHILLIPS	8.5	29.4	0.93	8	0
075 : POTTAWATOMIE	3.2	133.1	1.11	20	2
076 : PRATT	9.0	37.5	1.12	12	0
077 : RAWLINS	8.6	16.1	1.04	6	1
078 : RENO	6.5	60.0	0.90	43	1
079 : REPUBLIC	10.3	20.6	1.18	14	1
080 : RICE	11.0	41.5	1.11	11	0
081 : RILEY	6.7	49.3	0.94	3	0
082 : ROOKS	13.0	6.2	1.01	4	0
083 : RUSH	7.6	13.8	1.06	2	0
084 : RUSSELL	5.3	68.4	1.01	6	0
085 : SALINE	0.6	425.0	0.57	32	1
086 : SCOTT	10.0	2.9	0.99	4	0
087 : SEDGWICK	1.1	206.3	0.99	86	4
088 : SEWARD	1.1	85.7	0.86	4	0
089 : SHAWNEE	2.7	232.9	0.81	16	1
090 : SHERIDAN	-	-	-	0	-
091 : SHERMAN	9.0	21.1	0.95	5	0
092 : SMITH	11.2	18.3	1.02	5	0
093 : STAFFORD	7.7	40.7	1.04	8	0
094 : STANTON	10.7	-	-	1	0
095 : STEVENS	14.7	99.4	0.90	11	1
096 : SUMNER	7.9	46.7	0.96	38	0
097 : THOMAS	7.7	26.1	0.98	9	0
098 : TREGO	9.4	27.3	0.88	3	0
099 : WABAUNSEE	3.8	63.3	0.79	8	0
100 : WALLACE	7.2	18.1	1.02	2	0
101 : WASHINGTON	7.1	30.0	1.00	8	0
102 : WICHITA	7.7	12.5	0.96	7	1
103 : WILSON	4.3	53.5	0.91	8	0

104 : WOODSON	4.3	32.3	1.12	5	0
105 : WYANDOTTE	1.0	1743.1	1.19	18	0

Agricultural w/Improvements 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	7.4	45.4	1.17	13	0
002 : ANDERSON	7.4	50.7	0.90	12	0
003 : ATCHISON	11.2	34.7	1.08	7	0
004 : BARBER	3.7	61.4	1.34	7	0
005 : BARTON	12.5	25.1	1.10	16	1
006 : BOURBON	3.7	108.7	0.91	32	0
007 : BROWN	11.1	32.7	0.97	16	1
008 : BUTLER	0.4	292.8	0.62	43	3
009 : CHASE	9.1	54.6	0.96	4	0
010 : CHAUTAUQUA	2.4	30.5	0.98	17	1
011 : CHEROKEE	8.9	41.1	0.97	13	0
012 : CHEYENNE	6.6	34.1	0.98	13	1
013 : CLARK	9.7	90.1	0.92	5	0
014 : CLAY	11.7	35.2	0.90	6	0
015 : CLOUD	10.5	21.8	1.09	6	0
016 : COFFEY	9.2	49.2	1.32	21	0
017 : COMANCHE	3.1	62.5	0.97	10	0
018 : COWLEY	4.5	83.8	1.05	13	1
019 : CRAWFORD	6.6	73.4	1.10	26	2
020 : DECATUR	8.7	16.4	1.02	9	1
021 : DICKINSON	10.4	39.3	0.90	14	0
022 : DONIPHAN	12.8	37.4	0.90	7	0
023 : DOUGLAS	1.5	141.2	0.74	32	1
024 : EDWARDS	6.6	31.9	0.90	15	3
025 : ELK	3.8	45.1	0.90	6	1
026 : ELLIS	7.7	37.1	1.03	15	1
027 : ELLSWORTH	9.9	28.4	0.98	13	2
028 : FINNEY	10.2	27.1	0.98	8	1
029 : FORD	9.3	34.9	1.07	17	2
030 : FRANKLIN	5.1	65.7	0.95	29	1
031 : GEARY	8.6	49.5	0.85	4	0
032 : GOVE	56.9	57.1	1.96	3	0
033 : GRAHAM	3.8	69.3	0.79	9	1
034 : GRANT	4.7	67.3	0.76	8	0
035 : GRAY	9.2	25.9	0.97	10	0
036 : GREELEY	7.2	13.0	1.06	8	0
037 : GREENWOOD	2.8	16.3	1.01	12	2
038 : HAMILTON	8.1	8.6	1.04	6	0
039 : HARPER	3.5	173.5	1.60	6	0
040 : HARVEY	4.7	74.5	0.85	20	1
041 : HASKELL	2.2	-	-	1	0
042 : HODGEMAN	5.8	56.4	0.93	8	1
043 : JACKSON	7.7	61.9	0.77	17	0
044 : JEFFERSON	3.5	116.1	0.94	26	0
045 : JEWELL	10.3	14.5	0.96	9	1
046 : JOHNSON	0.1	630.5	0.62	199	39
047 : KEARNY	15.1	26.2	0.90	3	0

048 : KINGMAN	7.5	51.4	1.05	12	0
049 : KIOWA	7.1	86.8	0.64	2	0
050 : LABETTE	3.3	56.6	0.90	13	0
051 : LANE	5.6	2520.0	24.40	4	0
052 : LEAVENWORTH	0.8	87.1	0.83	54	3
053 : LINCOLN	3.1	102.9	1.06	5	0

Agricultural w/Improvements 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
054 : LINN	4.6	66.8	0.97	28	2
055 : LOGAN	11.2	21.6	1.11	9	0
056 : LYON	4.1	96.1	1.18	21	0
057 : MARION	9.9	31.2	0.99	14	2
058 : MARSHALL	7.0	40.7	1.00	15	0
059 : MCPHERSON	8.1	52.8	1.02	22	0
060 : MEADE	6.6	3.7	1.00	3	0
061 : MIAMI	2.1	104.9	1.03	57	5
062 : MITCHELL	7.5	36.7	1.00	4	0
063 : MONTGOMERY	4.6	14.7	0.97	10	1
064 : MORRIS	1.0	383.5	0.36	4	0
065 : MORTON	5.6	-	-	1	0
066 : NEMAHA	4.4	73.0	0.80	20	1
067 : NEOSHO	3.1	43.4	0.96	17	1
068 : NESS	8.3	27.6	1.06	5	0
069 : NORTON	8.9	47.0	1.18	7	0
070 : OSAGE	5.2	83.8	1.04	27	3
071 : OSBORNE	10.2	26.7	1.02	5	0
072 : OTTAWA	11.3	38.4	1.10	11	0
073 : PAWNEE	12.3	17.9	1.16	17	1
074 : PHILLIPS	8.5	29.4	0.93	8	0
075 : POTTAWATOMIE	3.7	106.5	1.10	22	2
076 : PRATT	9.0	40.3	1.14	13	0
077 : RAWLINS	8.3	17.2	1.02	8	1
078 : RENO	6.7	59.2	0.94	48	1
079 : REPUBLIC	10.3	20.6	1.18	14	1
080 : RICE	11.0	50.8	1.11	15	1
081 : RILEY	6.7	62.1	1.22	7	0
082 : ROOKS	13.0	6.2	1.01	4	0
083 : RUSH	8.1	24.5	1.02	6	0
084 : RUSSELL	8.8	67.8	1.07	9	0
085 : SALINE	0.6	499.3	0.59	36	1
086 : SCOTT	10.0	2.9	0.99	4	0
087 : SEDGWICK	1.1	185.9	0.87	92	5
088 : SEWARD	1.1	85.7	0.86	4	0
089 : SHAWNEE	3.7	109.0	0.86	21	1
090 : SHERIDAN	14.6	-	-	1	0
091 : SHERMAN	9.0	21.1	0.95	5	0
092 : SMITH	11.2	18.3	1.02	5	0
093 : STAFFORD	7.7	40.7	1.04	8	0
094 : STANTON	10.7	-	-	1	0
095 : STEVENS	14.7	99.4	0.90	11	1
096 : SUMNER	8.2	45.6	0.95	40	0
097 : THOMAS	8.1	24.7	0.96	12	2
098 : TREGO	10.5	25.9	0.99	6	0
099 : WABAUNSEE	5.1	49.0	0.85	9	0
100 : WALLACE	7.2	18.1	1.02	2	0
101 : WASHINGTON	7.1	35.4	1.00	11	0
102 : WICHITA	7.7	12.5	0.96	7	1
103 : WILSON	4.8	43.2	0.92	9	0

104 : WOODSON	4.3	40.8	0.97	7	0
105 : WYANDOTTE	0.7	2102.2	1.11	20	0

Other/Exempt/ Non-Profit/Utility Subclass 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	-	-	-	0	-
002 : ANDERSON	-	-	-	0	-
003 : ATCHISON	324.8	.	.	2	1
004 : BARBER	130.3	-	-	1	0
005 : BARTON	109.8	9.2	1.08	2	0
006 : BOURBON	96.9	-	-	1	0
007 : BROWN	89.1	.	.	2	1
008 : BUTLER	-	-	-	0	-
009 : CHASE	-	-	-	0	-
010 : CHAUTAUQUA	-	-	-	0	-
011 : CHEROKEE	53.9	-	-	1	0
012 : CHEYENNE	-	-	-	0	-
013 : CLARK	-	-	-	0	-
014 : CLAY	518.0	-	-	1	0
015 : CLOUD	30.2	-	-	1	0
016 : COFFEY	362.7	-	-	1	0
017 : COMANCHE	-	-	-	0	-
018 : COWLEY	-	-	-	0	-
019 : CRAWFORD	-	-	-	0	-
020 : DECATUR	-	-	-	0	-
021 : DICKINSON	136.8	-	-	1	0
022 : DONIPHAN	-	-	-	0	-
023 : DOUGLAS	95.2	-	-	1	0
024 : EDWARDS	-	-	-	0	-
025 : ELK	-	-	-	0	-
026 : ELLIS	-	-	-	0	-
027 : ELLSWORTH	-	-	-	0	-
028 : FINNEY	44.4	68.3	0.79	2	0
029 : FORD	-	-	-	0	-
030 : FRANKLIN	-	-	-	0	-
031 : GEARY	-	-	-	0	-
032 : GOVE	-	-	-	0	-
033 : GRAHAM	-	-	-	0	-
034 : GRANT	129.5	-	-	1	0
035 : GRAY	-	-	-	0	-
036 : GREELEY	404.2	-	-	1	0
037 : GREENWOOD	161.5	29.0	1.39	5	0
038 : HAMILTON	-	-	-	0	-
039 : HARPER	-	-	-	0	-
040 : HARVEY	-	-	-	0	-
041 : HASKELL	-	-	-	0	-
042 : HODGEMAN	-	-	-	0	-
043 : JACKSON	48.4	-	-	1	0
044 : JEFFERSON	.	-	-	1	0
045 : JEWELL	13.0	-	-	1	0
046 : JOHNSON	110.1	32.2	1.15	3	0
047 : KEARNY	-	-	-	0	-
048 : KINGMAN	-	-	-	0	-
049 : KIOWA	-	-	-	0	-
050 : LABETTE	-	-	-	0	-
051 : LANE	221.6	-	-	1	0

052 : LEAVENWORTH	-	-	-	0	-
053 : LINCOLN	-	-	-	0	-

Other/Exempt/ Non-Profit/Utility Subclass 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
054 : LINN	122.6	-	-	1	0
055 : LOGAN	-	-	-	0	-
056 : LYON	112.8	6.0	1.03	2	0
057 : MARION	-	-	-	0	-
058 : MARSHALL	28.8	-	-	1	0
059 : MCPHERSON	2116.3	-	-	1	0
060 : MEADE	3602.0	-	-	1	0
061 : MIAMI	304.0	-	-	1	0
062 : MITCHELL	-	-	-	0	-
063 : MONTGOMERY	194.2	1.3	1.01	2	0
064 : MORRIS	94.3	77.4	2.58	3	1
065 : MORTON	-	-	-	0	-
066 : NEMAHA	-	-	-	0	-
067 : NEOSHO	-	-	-	0	-
068 : NESS	-	-	-	0	-
069 : NORTON	-	-	-	0	-
070 : OSAGE	238.8	68.6	1.15	3	0
071 : OSBORNE	-	-	-	0	-
072 : OTTAWA	-	-	-	0	-
073 : PAWNEE	-	-	-	0	-
074 : PHILLIPS	-	-	-	0	-
075 : POTTAWATOMIE	-	-	-	0	-
076 : PRATT	123.8	-	-	1	0
077 : RAWLINS	-	-	-	0	-
078 : RENO	318.1	70.0	1.46	2	0
079 : REPUBLIC	-	-	-	0	-
080 : RICE	-	-	-	0	-
081 : RILEY	-	-	-	0	-
082 : ROOKS	-	-	-	0	-
083 : RUSH	-	-	-	0	-
084 : RUSSELL	-	-	-	0	-
085 : SALINE	187.0	-	-	1	0
086 : SCOTT	-	-	-	0	-
087 : SEDGWICK	112.6	41.8	1.32	12	1
088 : SEWARD	-	-	-	0	-
089 : SHAWNEE	124.1	12.0	1.02	2	0
090 : SHERIDAN	-	-	-	0	-
091 : SHERMAN	120.2	-	-	1	0
092 : SMITH	204.9	-	-	1	0
093 : STAFFORD	-	-	-	0	-
094 : STANTON	-	-	-	0	-
095 : STEVENS	-	-	-	0	-
096 : SUMNER	300.0	-	-	1	0
097 : THOMAS	-	-	-	0	-
098 : TREGO	109.0	-	-	1	0
099 : WABAUNSEE	-	-	-	0	-
100 : WALLACE	-	-	-	0	-
101 : WASHINGTON	-	-	-	0	-
102 : WICHITA	-	-	-	0	-
103 : WILSON	363.8	74.3	3.17	2	0

104 : WOODSON	-	-	-	0	-
105 : WYANDOTTE	89.0	31.6	1.00	6	0

Total w/Agricultural 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	96.9	34.0	1.32	141	13
002 : ANDERSON	90.1	37.4	1.26	92	7
003 : ATCHISON	100.8	16.1	1.09	195	34
004 : BARBER	90.9	36.2	1.86	71	5
005 : BARTON	96.6	16.9	1.04	357	44
006 : BOURBON	92.7	38.2	1.23	228	19
007 : BROWN	99.0	35.8	1.82	133	19
008 : BUTLER	91.0	19.6	1.02	449	74
009 : CHASE	106.4	33.4	1.27	38	4
010 : CHAUTAUQUA	60.5	115.4	3.15	51	2
011 : CHEROKEE	99.5	19.7	1.06	206	39
012 : CHEYENNE	91.2	40.0	1.91	61	5
013 : CLARK	91.9	31.0	1.53	35	4
014 : CLAY	101.0	20.9	1.11	118	18
015 : CLOUD	94.9	16.2	1.08	117	15
016 : COFFEY	93.0	21.0	1.02	131	25
017 : COMANCHE	78.4	51.4	3.19	41	2
018 : COWLEY	96.0	17.4	1.06	377	48
019 : CRAWFORD	93.9	20.6	1.06	298	46
020 : DECATUR	96.4	40.2	1.66	66	7
021 : DICKINSON	96.9	21.5	1.06	229	31
022 : DONIPHAN	97.2	29.4	1.27	77	11
023 : DOUGLAS	92.4	10.6	1.08	495	78
024 : EDWARDS	100.5	57.4	3.18	71	2
025 : ELK	75.7	44.1	1.69	53	3
026 : ELLIS	98.8	11.8	1.00	275	46
027 : ELLSWORTH	94.7	30.5	1.24	82	5
028 : FINNEY	93.8	13.8	1.01	265	31
029 : FORD	89.1	14.3	0.98	257	30
030 : FRANKLIN	95.8	19.0	1.08	415	74
031 : GEARY	100.1	9.1	1.02	309	49
032 : GOVE	80.1	32.6	1.17	41	2
033 : GRAHAM	73.4	39.9	1.81	41	0
034 : GRANT	95.7	13.1	1.02	83	12
035 : GRAY	89.6	15.6	1.05	81	10
036 : GREELEY	84.5	56.6	1.28	24	2
037 : GREENWOOD	102.8	37.6	1.95	82	7
038 : HAMILTON	82.5	42.4	1.23	36	1
039 : HARPER	99.2	24.1	1.09	83	16
040 : HARVEY	96.1	15.0	1.03	292	56
041 : HASKELL	92.7	18.2	1.01	30	2
042 : HODGEMAN	67.5	55.7	1.99	32	1
043 : JACKSON	84.2	26.5	1.12	165	17
044 : JEFFERSON	89.8	19.2	1.06	299	56
045 : JEWELL	87.4	59.0	2.63	41	1
046 : JOHNSON	73.8	38.9	0.98	1235	31
047 : KEARNY	82.2	26.5	1.12	44	3
048 : KINGMAN	97.6	39.1	1.27	88	2
049 : KIOWA	90.2	17.9	1.18	25	2
050 : LABETTE	99.6	34.2	1.33	223	24

051 : LANE	89.9	50.1	1.91	31	3
052 : LEAVENWORTH	91.7	14.9	1.08	429	80
053 : LINCOLN	97.2	37.4	1.78	36	4

Total w/Agricultural 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
054 : LINN	77.2	45.9	1.42	323	25
055 : LOGAN	93.7	17.2	1.23	73	14
056 : LYON	93.2	18.4	1.11	293	41
057 : MARION	95.6	17.5	1.10	172	33
058 : MARSHALL	92.0	31.9	1.66	148	5
059 : MCPHERSON	95.2	11.0	1.01	264	45
060 : MEADE	82.0	31.5	1.18	39	3
061 : MIAMI	91.6	12.9	1.03	649	123
062 : MITCHELL	87.5	21.8	1.06	79	8
063 : MONTGOMERY	108.8	31.5	1.15	263	29
064 : MORRIS	94.3	34.4	1.03	77	8
065 : MORTON	98.3	20.2	1.12	29	2
066 : NEMAHA	84.1	34.9	1.53	144	10
067 : NEOSHO	97.2	19.0	1.11	176	32
068 : NESS	96.5	17.1	1.01	46	7
069 : NORTON	82.3	22.6	1.02	85	13
070 : OSAGE	90.7	24.2	1.12	258	47
071 : OSBORNE	95.8	39.5	1.73	46	3
072 : OTTAWA	83.7	34.3	1.19	75	2
073 : PAWNEE	95.4	23.0	1.13	90	17
074 : PHILLIPS	73.7	35.8	1.27	84	3
075 : POTTAWATOMIE	94.0	11.9	1.05	415	51
076 : PRATT	95.5	17.8	1.04	111	21
077 : RAWLINS	79.3	36.7	1.52	44	1
078 : RENO	93.8	33.1	1.18	341	20
079 : REPUBLIC	91.3	35.4	1.98	88	6
080 : RICE	89.3	25.4	1.29	140	17
081 : RILEY	95.8	10.0	1.01	331	60
082 : ROOKS	84.6	35.5	1.40	58	1
083 : RUSH	99.7	36.1	1.36	58	2
084 : RUSSELL	91.5	19.3	1.02	119	16
085 : SALINE	95.5	16.2	1.09	330	63
086 : SCOTT	82.9	15.9	1.00	82	8
087 : SEDGWICK	85.7	33.8	1.08	986	63
088 : SEWARD	96.9	11.5	1.01	183	22
089 : SHAWNEE	95.2	15.1	1.03	534	100
090 : SHERIDAN	81.7	19.3	1.05	35	4
091 : SHERMAN	92.4	21.2	1.07	91	12
092 : SMITH	82.4	60.3	1.81	54	1
093 : STAFFORD	95.7	17.9	1.19	62	11
094 : STANTON	80.0	41.6	1.14	20	1
095 : STEVENS	90.6	34.5	1.10	59	2
096 : SUMNER	96.4	27.0	1.19	316	55
097 : THOMAS	92.8	14.7	1.06	136	18
098 : TREGO	89.6	33.5	1.22	54	4
099 : WABAUNSEE	93.7	17.2	1.07	96	16
100 : WALLACE	86.1	28.8	1.49	16	1
101 : WASHINGTON	96.9	52.1	2.48	69	4
102 : WICHITA	88.0	25.3	1.51	39	6
103 : WILSON	92.0	36.1	1.28	104	15

104 : WOODSON	94.7	47.6	1.83	48	7
105 : WYANDOTTE	89.0	23.9	1.08	518	67

Total Market Value Subclasses 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	99.9	24.1	1.10	120	13
002 : ANDERSON	97.5	23.7	1.04	71	7
003 : ATCHISON	102.7	15.8	1.09	183	26
004 : BARBER	94.5	23.2	1.08	57	5
005 : BARTON	97.9	16.9	1.04	330	23
006 : BOURBON	98.3	23.0	1.05	177	19
007 : BROWN	104.0	27.8	1.14	114	17
008 : BUTLER	95.0	13.1	1.02	363	59
009 : CHASE	108.1	25.5	1.14	34	4
010 : CHAUTAUQUA	116.8	32.6	1.30	24	2
011 : CHEROKEE	102.1	16.9	1.02	180	28
012 : CHEYENNE	95.6	19.3	1.06	47	5
013 : CLARK	104.8	23.4	1.12	29	2
014 : CLAY	102.1	19.7	1.08	110	12
015 : CLOUD	96.1	14.7	1.07	110	12
016 : COFFEY	96.7	15.4	1.02	104	10
017 : COMANCHE	94.0	24.7	1.12	29	3
018 : COWLEY	96.8	16.9	1.05	350	30
019 : CRAWFORD	97.0	16.2	1.06	257	31
020 : DECATUR	105.6	27.5	1.11	52	5
021 : DICKINSON	99.2	17.6	1.03	193	21
022 : DONIPHAN	100.4	22.6	1.00	66	8
023 : DOUGLAS	93.7	9.2	1.07	441	55
024 : EDWARDS	113.3	36.1	1.29	53	1
025 : ELK	86.8	22.3	1.01	40	5
026 : ELLIS	99.3	9.8	0.99	254	41
027 : ELLSWORTH	98.8	14.8	1.05	64	8
028 : FINNEY	94.7	13.1	1.00	252	25
029 : FORD	91.0	12.9	0.98	232	16
030 : FRANKLIN	99.4	17.0	1.05	353	41
031 : GEARY	100.5	9.2	1.02	303	43
032 : GOVE	85.5	26.0	1.04	34	2
033 : GRAHAM	79.5	19.4	1.03	31	1
034 : GRANT	98.5	12.3	1.02	73	4
035 : GRAY	94.9	15.5	1.04	69	0
036 : GREELEY	110.4	22.0	0.89	15	2
037 : GREENWOOD	108.2	21.9	1.08	65	8
038 : HAMILTON	90.5	20.6	1.03	27	2
039 : HARPER	102.2	27.3	1.12	74	8
040 : HARVEY	97.7	13.6	1.01	263	41
041 : HASKELL	94.4	16.8	0.99	28	1
042 : HODGEMAN	93.1	25.2	1.04	21	1
043 : JACKSON	91.3	20.6	0.97	111	10
044 : JEFFERSON	94.5	15.6	1.04	227	31
045 : JEWELL	122.1	29.7	1.02	27	1
046 : JOHNSON	83.0	22.5	1.02	1008	57
047 : KEARNY	88.9	21.2	1.03	40	2
048 : KINGMAN	104.4	20.6	1.03	65	5
049 : KIOWA	90.8	15.1	1.18	21	1
050 : LABETTE	105.3	29.0	1.19	196	21

051 : LANE	95.6	36.4	1.33	24	2
052 : LEAVENWORTH	95.9	7.2	1.00	315	62
053 : LINCOLN	101.4	19.3	1.13	29	5

Total Market Value Subclasses 2016 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
054 : LINN	83.7	36.8	0.98	266	22
055 : LOGAN	98.2	12.8	1.24	63	11
056 : LYON	97.1	17.4	1.10	252	22
057 : MARION	98.2	14.6	1.09	146	22
058 : MARSHALL	96.7	17.6	1.08	126	15
059 : MCPHERSON	97.3	9.6	1.00	220	25
060 : MEADE	82.0	32.1	1.13	33	1
061 : MIAMI	94.1	9.7	1.01	545	88
062 : MITCHELL	92.4	22.1	1.05	71	2
063 : MONTGOMERY	112.9	27.1	1.07	240	30
064 : MORRIS	100.0	30.7	1.08	69	7
065 : MORTON	98.4	18.4	1.07	27	1
066 : NEMAHA	92.1	17.8	1.01	114	13
067 : NEOSHO	101.6	17.9	1.10	149	14
068 : NESS	96.9	16.0	1.00	41	3
069 : NORTON	84.8	16.2	1.05	76	13
070 : OSAGE	98.0	22.9	1.07	198	19
071 : OSBORNE	102.5	31.1	0.96	39	3
072 : OTTAWA	98.5	16.9	1.04	57	3
073 : PAWNEE	103.5	15.9	1.01	70	7
074 : PHILLIPS	80.2	26.8	1.02	72	3
075 : POTTAWATOMIE	95.5	9.6	1.05	373	41
076 : PRATT	97.2	15.2	1.02	93	11
077 : RAWLINS	82.9	16.8	0.97	33	3
078 : RENO	96.9	13.7	1.02	276	49
079 : REPUBLIC	95.8	22.1	1.03	73	6
080 : RICE	93.5	18.4	1.03	117	14
081 : RILEY	96.7	9.2	1.00	317	56
082 : ROOKS	88.6	29.6	1.15	52	0
083 : RUSH	101.9	28.2	1.13	50	2
084 : RUSSELL	95.2	16.3	1.00	108	10
085 : SALINE	98.7	14.7	1.07	285	30
086 : SCOTT	84.3	15.2	0.99	77	5
087 : SEDGWICK	89.1	21.7	1.11	869	109
088 : SEWARD	97.3	11.1	1.00	177	18
089 : SHAWNEE	96.7	14.2	1.04	496	83
090 : SHERIDAN	88.4	13.0	0.97	30	4
091 : SHERMAN	96.0	20.8	1.07	85	7
092 : SMITH	97.3	43.7	1.27	44	2
093 : STAFFORD	100.0	11.1	1.06	49	8
094 : STANTON	80.0	37.6	1.15	16	1
095 : STEVENS	99.5	18.5	1.10	46	4
096 : SUMNER	100.6	18.6	1.03	269	42
097 : THOMAS	94.3	13.7	1.06	124	10
098 : TREGO	95.1	19.5	1.07	47	7
099 : WABAUNSEE	97.4	12.5	1.04	77	9
100 : WALLACE	91.6	14.2	0.94	12	1
101 : WASHINGTON	105.2	38.6	1.24	54	4
102 : WICHITA	95.8	14.7	1.05	32	4
103 : WILSON	100.8	26.5	1.17	86	15

104 : WOODSON	114.2	38.6	1.26	38	4
105 : WYANDOTTE	91.2	22.6	1.09	487	54