



DIVISION OF PROPERTY VALUATION

KANSAS REAL ESTATE RATIO STUDY

2022 PRELIMINARY RATIO STUDY REPORT

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Abbreviations

loCI: Lower 95% Confidence Interval

upCI Upper 95% 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 developed by the county appraiser are compared to fair market value indicators, represented by recent qualified sales. Although market value cannot be observed directly, sale prices obtained from an open and competitive market can often serve a sign of market value. To produce a sales ratio, the county appraised value of a property is divided by its recent sale price. Typically, the county appraiser will update the value of property each year, as of January 1. These value estimates 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 mass appraisal performance, but it may not be relied on for an individual appraisal review for a selected property. See *Panhandle Eastern Pipeline Co. v. Dwyer*, 207 Kan. 417, 423, 485 P.2d 149 (1971).

The timeframe for this study is January 1, 2022, through December 31, 2022 [K.S.A. 1995 Supp. 79-1486(j)]. However, in some counties the real estate market activity was very limited and the number of valid commercial and industrial sales gathered during the calendar year was insufficient to prepare meaningful performance statistics. If less than four recent sales ratios were available for the 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. However, 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 a reliable statistical analysis, an independent audit of county 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 preliminary statistical measures have adjusted for time trending, but final market studies have not been provided by all counties. 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 2022 Preliminary Real Estate Appraisal/Sales Ratio Study performance measures.

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 appraisal uniformity, measured by the Coefficient of Dispersion (**COD**), and the relative degree of equity between the appraisal of high-dollar property compared to low-dollar property, (within the same real estate subclass) measured by the Price-Related Differential (**PRD**).

There has been considerable interest in and examination of the residential and commercial/industrial subclass performance measures over the past 30+ years. The preliminary ratio study provides details on these two subclasses of property. This report indicates that more than 77 percent of the residential value statewide and over 31 percent of the commercial/ industrial property value in Kansas counties meets the standard for overall appraisal level (a median ratio between 90 and 110%). The measure for uniformity indicates that 97 percent of the residential and over 20 percent of the commercial/industrial property value statewide meets the standard for overall equity (a COD of 20.0 or less). The final measures for level and uniformity are expected to improve in the commercial/ industrial subclass after additional sales validation documentation has been compiled and 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 95% 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 constitutional subclasses or subclass groups of real property:

- 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*)
- All Agricultural (*land in use value with, or without farmstead improvements*)
- Agricultural Land Only (*land in use value only*)
- Total Market Value Subclasses (*no agricultural use value properties included*)

CONCLUSIONS: 2021 Residential and Commercial/Industrial Subclasses

Median Ratio

The median sales ratio confidence intervals suggest that 92 Kansas counties have achieved compliance with the required level of fair market value in the residential subclass. Ninety-three counties in the commercial/industrial subclass met the standard for appraisal level (a median ratio between 90% and 110%). However, improvement is expected in this category after additional sales validation documentation has been submitted by county appraisers and the appeal review process has been concluded in June 2023. Some counties may also request that time trending adjustments applied to improve performance measures if they have not already done so.

COD

The Coefficient of Dispersion confidence intervals suggest that 90 counties met the uniformity standard in the residential subclass, representing more than 97 percent of the residential property value statewide. Sixty-five counties met the COD uniformity standard in the commercial/industrial subclass. Those counties failing to meet the COD standards in the commercial/industrial subclass make up about 79 percent of the commercial/industrial property value statewide.

PRD

The Price-Related Differential confidence interval measures indicate that 98 out of the 105 counties met the PRD price related uniformity standard in the residential subclass. These counties represent more than 99 percent of the residential property value statewide. In the commercial/industrial property subclass, 71 counties met the PRD standard, accounting for more than 80 percent of the total commercial/ industrial property value statewide.

REPORTED PERFORMANCE 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 estimate of overall appraisal level because it is less influenced by extremely high or low ratios that may be found in the sample.

The **MEDIAN RATIO CONFIDENCE INTERVAL** provides a range estimate in which the true county median ratio is expected to fall. The confidence interval estimate is a more useful 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 acceptable compliance range for the median ratio is 90.0 to 110.0 %. The selected confidence level is 95%. The ideal confidence interval range for a sample will overlap 100%. For sample sizes of 5 the level of confidence must be lowered to 90%. For a sample size of 4 or 3 the level of confidence is lowered to 85% and 80% respectively.

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 of the sample. 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. Although the ideal COD would be 0 (every property is appraised at the exact median ratio), this goal is not realistic in an imperfect real estate market. The COD seldom drops below 5.0 in most counties.

The **COD CONFIDENCE INTERVAL** provides a range estimate in which the true population COD is expected to lie with a 95% level of confidence. In order to achieve the standard for uniformity compliance the lower tail of the 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 a 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.

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. To achieve the minimum standard for statistical compliance at least one tail of the 95% PRD confidence interval range 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 qualification screening and confirmation work is performed independently, by staff appraisers and research analyst with the Division of Property Valuation. In the twenty one largest counties with sufficient sales activity, a random and representative sample of residential sales has been selected and verified by appraisers with the Division of Property Valuation (K.S.A. 1995 Supp. 79-1488). The sample size goals for these counties will range between 200 and 400 valid sales. For all other Kansas counties and all other real property subclasses, every real estate transfer questionnaire has been examined and screened. All valid sales have been included in the ratio study sample.

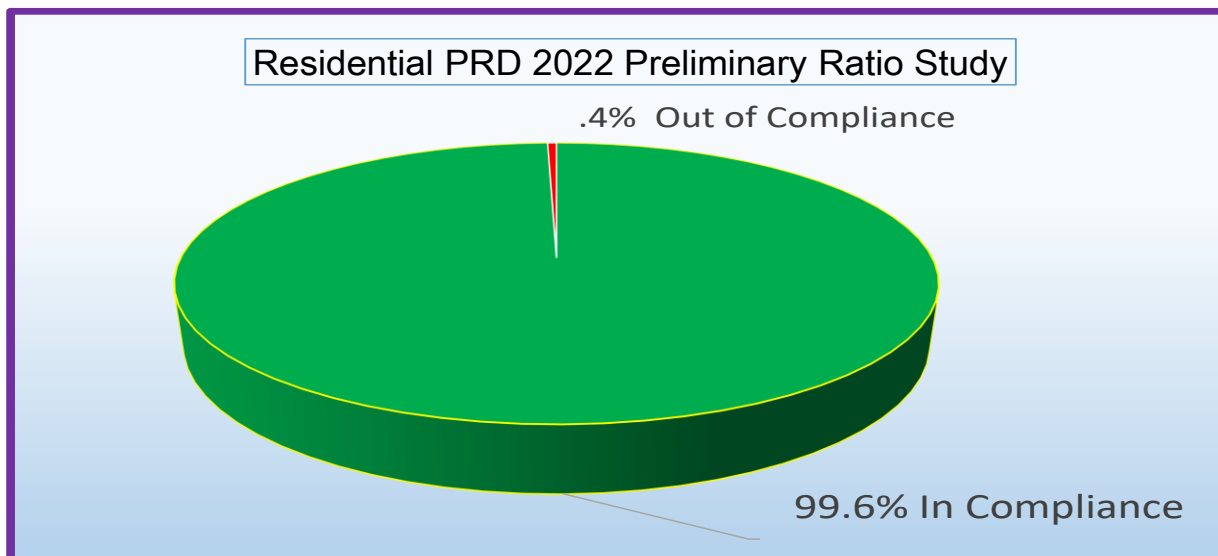
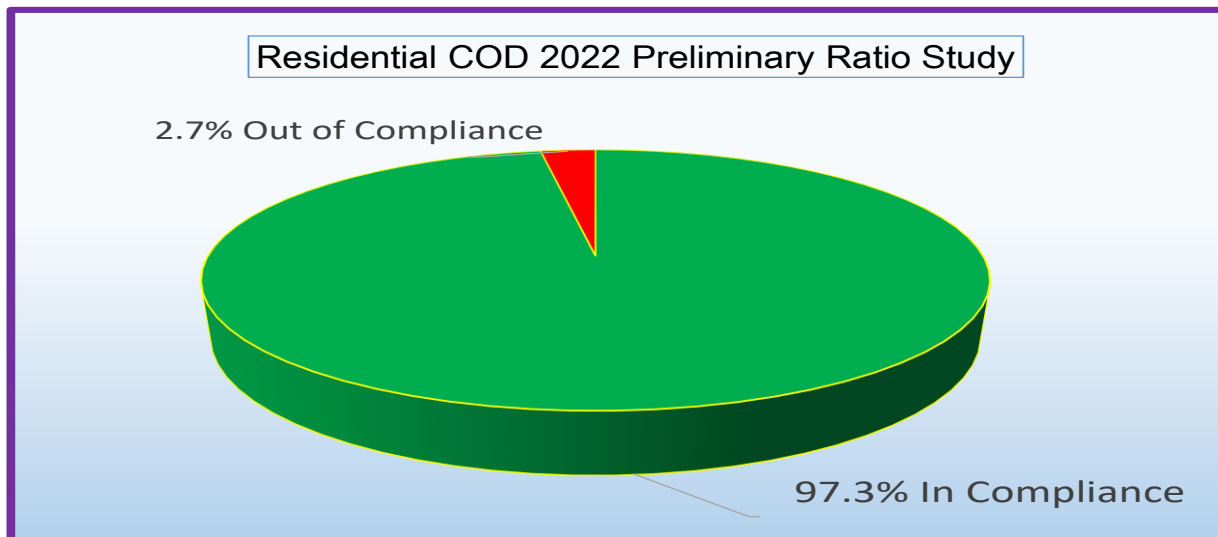
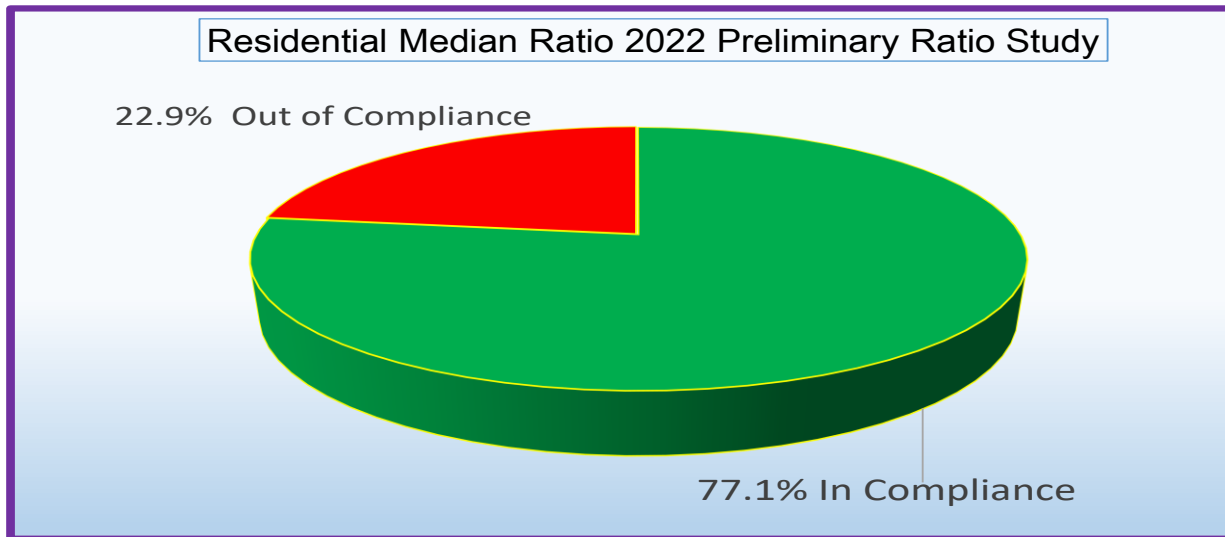
The **NUMBER OF TRIMMED SALES** accounts for ratio outliers found in the sample. These sales produce extremely high or low ratios that may be suspect or invalid sales; however, they are not typical for the county and can severely distort statistical uniformity measures. For some transactions the sale data may be questionable or untrustworthy but there is insufficient evidence to invalidate the sale. Therefore, these observations will remain in the sample. However, the statistical measurements for uniformity (COD and PRD) have been trimmed to remove extreme outlier ratios if they are identified. A mathematically based diagnostic algorithm is used to detect outlier ratios that will be trimmed from each subclass sample. The sample data used to measure the overall level of appraisal (median ratio) has not been trimmed because this statistical measure is less sensitive to the influence of extreme outlier ratios.

Residential Subclass: 2022 Preliminary Ratio Study

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Valid Sales	Trim Sales
001 : ALLEN	92.8	87.1	97.3	18.9	16.0	22.3	1.03	1.00	1.06	108	10
002 : ANDERSON	83.4	77.7	90.7	20.7	17.2	26.3	1.05	1.02	1.09	71	6
003 : ATCHISON	93.5	89.3	97.1	21.0	18.4	23.9	1.04	1.02	1.07	178	10
004 : BARBER	93.7	86.7	101.0	15.3	12.1	20.5	1.04	0.99	1.11	36	2
005 : BARTON	90.9	87.2	97.9	19.2	17.2	22.0	1.03	1.01	1.06	163	9
006 : BOURBON	80.2	74.3	89.3	29.7	26.1	34.4	1.13	1.03	1.32	150	7
007 : BROWN	96.0	88.5	101.9	23.6	19.7	28.8	1.04	1.00	1.09	104	4
008 : BUTLER	93.0	91.5	94.3	10.7	9.7	11.9	1.00	0.99	1.01	313	25
009 : CHASE	73.6	59.2	93.0	29.8	22.1	42.5	1.02	0.94	1.13	24	0
010 : CHAUTAUQUA	91.6	68.8	106.7	27.4	19.3	44.7	1.20	1.07	1.38	25	1
011 : CHEROKEE	84.7	81.0	90.6	24.1	21.6	27.1	1.03	1.01	1.06	216	15
012 : CHEYENNE	96.5	84.1	100.2	17.2	13.5	21.3	1.04	1.00	1.09	56	5
013 : CLARK	82.7	74.0	98.7	24.8	19.6	34.5	1.04	0.98	1.11	38	2
014 : CLAY	92.8	88.4	96.4	14.1	11.9	16.7	1.03	1.01	1.06	97	5
015 : CLOUD	88.1	83.3	92.5	15.6	13.7	18.1	1.04	1.01	1.06	140	14
016 : COFFEY	83.6	79.7	87.4	14.9	12.6	17.9	1.04	1.02	1.08	107	14
017 : COMANCHE	81.9	76.9	92.3	13.4	9.2	20.0	0.99	0.96	1.02	21	3
018 : COWLEY	87.2	84.8	90.3	17.2	15.2	19.6	1.03	1.01	1.05	189	15
019 : CRAWFORD	81.4	78.2	85.9	20.5	18.3	23.1	1.03	1.00	1.05	209	9
020 : DECATUR	65.2	59.9	80.3	31.6	25.2	40.7	1.11	1.04	1.19	46	1
021 : DICKINSON	90.9	88.0	93.1	16.3	14.6	18.3	1.02	1.00	1.03	236	19
022 : DONIPHAN	81.4	74.7	90.1	24.5	19.7	31.5	1.09	1.03	1.17	55	3
023 : DOUGLAS	93.2	91.4	94.2	9.2	8.3	10.3	1.00	1.00	1.01	256	19
024 : EDWARDS	86.2	81.0	91.2	21.0	14.7	30.0	1.08	1.02	1.18	29	1
025 : ELK	77.1	69.5	93.0	24.2	17.7	33.6	1.09	1.01	1.21	28	1
026 : ELLIS	95.3	93.3	97.3	9.7	8.6	10.9	1.02	1.01	1.04	200	8
027 : ELLSWORTH	97.3	92.6	99.5	13.1	11.1	15.8	1.05	1.03	1.08	92	5
028 : FINNEY	92.5	89.9	94.9	10.5	9.5	11.8	1.01	1.01	1.02	186	5
029 : FORD	76.0	73.5	79.5	18.9	16.9	21.4	1.05	1.00	1.14	185	11
030 : FRANKLIN	96.8	93.5	99.5	16.9	15.3	18.8	1.04	1.03	1.06	356	38
031 : GEARY	97.5	95.6	98.7	9.9	9.3	10.7	1.02	1.01	1.04	600	65
032 : GOVE	92.0	73.1	104.0	24.7	16.9	38.0	1.04	0.97	1.12	24	1
033 : GRAHAM	92.6	83.4	98.3	14.3	10.6	19.9	1.04	1.01	1.08	31	1
034 : GRANT	93.3	88.7	97.0	9.1	7.5	11.3	0.99	0.98	1.00	69	3
035 : GRAY	88.6	84.3	92.0	9.5	7.4	12.5	1.00	0.99	1.02	43	4
036 : GREELEY	95.1	72.4	109.9	25.2	16.6	39.4	1.07	0.97	1.23	17	1
037 : GREENWOOD	85.9	72.1	95.7	32.3	26.1	44.1	1.06	0.99	1.14	70	5
038 : HAMILTON	67.0	59.7	76.1	20.4	13.2	33.9	1.00	0.94	1.05	16	2
039 : HARPER	87.3	82.6	98.9	20.2	16.3	25.5	1.02	0.99	1.07	66	9
040 : HARVEY	82.4	80.9	85.6	13.4	12.0	15.3	1.01	0.99	1.02	207	21
041 : HASKELL	88.3	82.7	97.0	16.4	12.1	22.5	0.96	0.92	1.00	37	4
042 : HODGEMAN	83.3	73.9	97.2	13.2	7.0	31.2	1.04	0.98	1.19	7	0
043 : JACKSON	89.4	85.9	94.5	17.2	14.6	20.5	1.05	1.03	1.08	110	9
044 : JEFFERSON	90.4	87.0	93.5	15.0	13.2	17.0	1.02	1.01	1.05	179	19
045 : JEWELL	91.5	76.7	101.1	18.7	13.2	27.4	1.03	0.98	1.10	27	1
046 : JOHNSON	93.7	92.5	94.8	9.1	8.3	9.8	0.99	0.95	1.02	418	24
047 : KEARNY	87.7	81.2	90.2	16.2	11.4	23.1	1.01	0.97	1.07	32	2
048 : KINGMAN	85.4	78.3	89.1	26.7	22.5	32.5	1.05	1.01	1.10	96	5
049 : KIOWA	90.8	87.5	97.0	13.7	7.5	25.5	0.96	0.88	1.02	13	1
050 : LABETTE	90.2	85.4	94.3	24.8	22.0	28.1	1.05	1.02	1.09	216	14
051 : LANE	82.3	69.3	98.9	24.8	17.1	38.1	1.02	0.94	1.09	21	1
052 : LEAVENWORTH	92.5	90.2	95.0	9.9	8.9	11.2	1.00	0.99	1.01	239	34

Residential Subclass: 2022 Preliminary Ratio Study

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Valid Sales	Trim Sales
053 : LINCOLN	94.2	79.5	99.8	17.4	12.6	24.9	0.98	0.94	1.03	38	0
054 : LINN	86.6	82.1	92.8	25.9	22.3	30.6	1.00	0.96	1.04	129	4
055 : LOGAN	94.7	89.6	97.1	14.2	10.6	18.5	1.03	1.00	1.06	46	4
056 : LYON	87.8	85.8	90.7	13.7	12.0	15.6	1.02	1.00	1.05	189	15
057 : MARION	86.1	82.2	90.5	19.3	16.8	22.1	1.02	0.99	1.06	137	10
058 : MARSHALL	88.7	81.0	92.4	18.9	16.1	22.5	1.03	1.00	1.06	108	6
059 : MCPHERSON	94.3	91.7	96.0	12.4	10.9	14.3	1.00	0.99	1.02	171	11
060 : MEADE	85.7	80.7	95.0	18.7	14.8	24.2	1.02	0.99	1.06	46	3
061 : MIAMI	90.2	88.9	91.7	9.2	7.9	10.6	1.00	0.99	1.01	176	23
062 : MITCHELL	91.6	85.9	96.0	20.2	16.7	25.3	1.07	1.02	1.15	75	6
063 : MONTGOMERY	87.8	83.6	91.5	21.9	19.5	24.8	1.05	1.02	1.08	192	11
064 : MORRIS	84.5	76.2	97.6	23.9	19.2	30.0	1.03	0.97	1.10	53	2
065 : MORTON	90.2	82.2	100.3	17.1	13.9	21.8	1.01	0.98	1.06	50	3
066 : NEMAHA	91.9	86.2	97.3	16.5	14.0	19.9	1.03	1.00	1.06	109	11
067 : NEOSHO	86.6	81.8	91.9	24.3	21.4	27.5	1.04	1.01	1.06	197	13
068 : NESS	85.2	73.1	96.9	22.5	17.3	30.2	1.05	0.99	1.15	29	2
069 : NORTON	87.4	82.1	94.8	17.2	13.5	23.2	1.09	1.04	1.20	38	2
070 : OSAGE	89.3	85.8	93.8	19.5	17.3	22.0	1.03	1.02	1.05	224	25
071 : OSBORNE	97.5	81.8	102.0	15.9	9.2	28.5	1.01	0.95	1.07	21	4
072 : OTTAWA	94.0	83.2	99.5	18.4	14.3	23.4	1.05	1.01	1.09	50	2
073 : PAWNEE	85.6	82.0	90.4	19.8	16.6	24.0	1.03	1.00	1.07	89	7
074 : PHILLIPS	82.0	73.8	91.4	24.9	20.8	31.4	1.05	1.00	1.11	69	4
075 : POTTAWATOMIE	93.4	91.5	96.0	10.8	9.5	12.3	1.01	1.00	1.02	183	11
076 : PRATT	90.1	85.7	95.0	17.6	15.2	20.6	1.04	1.02	1.06	130	6
077 : RAWLINS	84.0	73.2	96.7	16.9	13.1	24.9	1.04	0.99	1.11	23	3
078 : RENO	87.7	86.2	90.2	14.1	12.6	15.9	1.03	1.01	1.05	231	22
079 : REPUBLIC	90.2	73.8	96.4	19.6	15.0	25.5	1.02	0.97	1.09	47	1
080 : RICE	89.2	85.4	94.3	27.1	23.0	32.2	1.01	0.97	1.05	108	2
081 : RILEY	92.0	90.6	93.2	8.1	7.2	9.1	1.01	1.00	1.02	229	22
082 : ROOKS	83.6	78.3	90.3	20.0	16.6	25.0	1.04	1.00	1.09	71	8
083 : RUSH	74.6	64.1	84.3	20.5	14.8	28.9	0.97	0.91	1.04	30	2
084 : RUSSELL	91.5	87.6	96.8	15.1	12.9	18.4	1.04	1.01	1.07	95	8
085 : SALINE	91.1	89.8	93.2	10.7	9.5	12.1	1.01	1.00	1.02	225	19
086 : SCOTT	86.4	80.3	92.9	16.4	13.8	19.9	1.05	1.02	1.09	84	8
087 : SEDGWICK	87.0	85.5	88.8	12.2	11.2	13.3	0.99	0.98	0.99	400	30
088 : SEWARD	85.2	82.9	87.9	12.1	10.6	13.9	1.02	1.00	1.03	169	17
089 : SHAWNEE	90.1	88.5	92.4	12.4	11.4	13.6	1.02	1.00	1.05	312	15
090 : SHERIDAN	84.8	67.0	90.8	19.8	12.8	33.6	1.07	1.04	1.14	13	1
091 : SHERMAN	85.4	79.8	91.1	16.6	13.8	20.4	1.02	0.99	1.07	79	5
092 : SMITH	83.8	77.2	96.5	26.0	21.1	33.9	0.98	0.93	1.04	55	2
093 : STAFFORD	91.7	80.9	97.2	20.0	15.5	27.4	1.11	1.02	1.29	46	5
094 : STANTON	84.9	59.3	99.0	27.1	17.2	43.8	1.09	1.00	1.26	14	0
095 : STEVENS	84.1	78.5	90.1	15.3	10.8	21.0	0.99	0.95	1.02	35	3
096 : SUMNER	83.9	80.6	88.6	25.5	23.0	28.6	1.02	1.00	1.05	288	15
097 : THOMAS	91.1	84.7	95.1	15.0	12.9	17.9	1.02	1.00	1.05	105	7
098 : TREGO	91.4	81.2	97.1	20.0	14.7	27.8	1.05	0.99	1.13	38	3
099 : WABAUNSEE	86.5	81.2	91.2	18.0	14.5	22.3	1.02	0.99	1.05	62	3
100 : WALLACE	77.5	59.4	98.0	32.2	22.7	52.4	1.13	1.04	1.31	19	0
101 : WASHINGTON	90.6	76.3	99.4	21.5	16.5	30.8	1.05	1.01	1.10	30	1
102 : WICHITA	84.9	69.7	92.3	17.3	10.9	31.3	0.95	0.89	1.00	19	2
103 : WILSON	85.9	76.6	94.8	26.5	22.1	33.0	1.09	1.04	1.16	77	9
104 : WOODSON	98.1	92.1	112.3	25.1	16.8	37.3	1.11	1.05	1.21	30	2
105 : WYANDOTTE	79.6	76.7	83.3	20.9	18.8	23.3	1.00	0.98	1.01	286	16

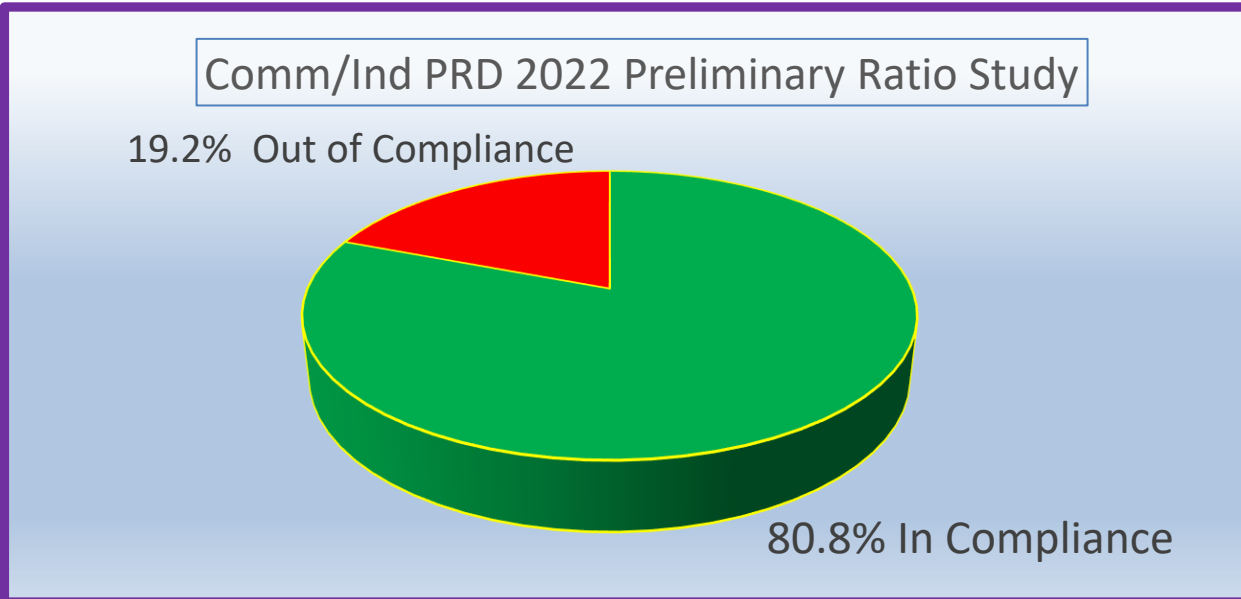
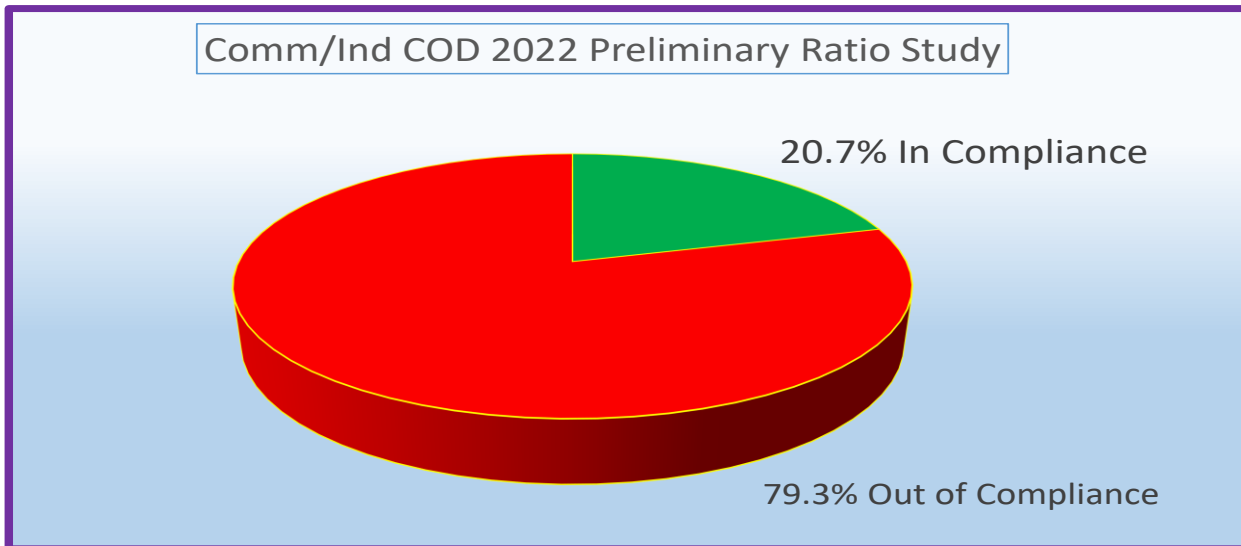
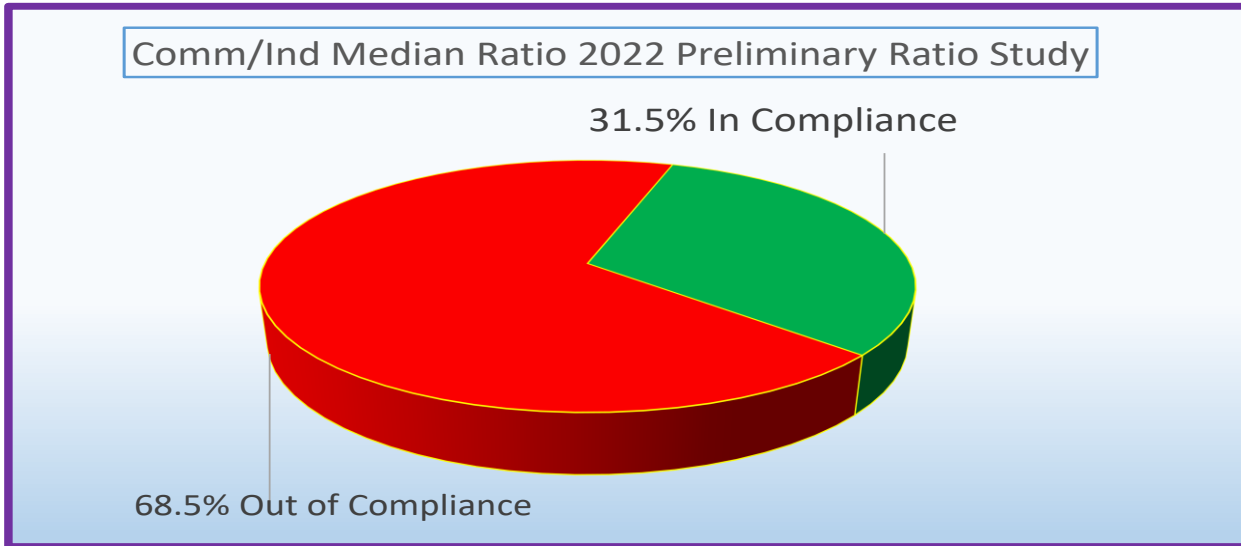


Comm/Indu Subclass: 2022 Preliminary Ratio Study

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Valid Sales	Trim Sales
001 : ALLEN	87.8	53.4	94.9	27.3	14.0	52.7	0.99	0.86	1.17	13	0
002 : ANDERSON	82.2	53.6	108.2	44.0	29.7	93.2	1.31	1.09	1.71	13	0
003 : ATCHISON	95.2	82.6	102.6	11.9	6.1	23.4	1.03	0.96	1.15	12	2
004 : BARBER S-4	86.0	19.2	195.6	50.4	7.9	190.7	1.67	1.07	2.47	5	0
005 : BARTON	71.2	49.8	90.7	39.2	27.5	67.8	1.49	1.05	2.15	22	1
006 : BOURBON	78.4	54.8	98.2	24.8	15.6	42.4	0.94	0.82	1.10	7	1
007 : BROWN	82.9	63.0	102.1	29.4	19.9	68.2	1.64	0.87	2.07	13	2
008 : BUTLER	83.0	66.5	95.5	36.7	28.1	51.0	1.16	1.04	1.35	40	3
009 : CHASE S-6	91.7	65.4	118.0	24.0	13.7	39.4	1.08	1.00	1.25	10	0
010 : CHAUTAUQUA S-8	83.1	35.9	99.6	39.3	17.6	95.9	1.90	1.24	3.42	10	0
011 : CHEROKEE	64.4	39.5	199.8	86.3	39.7	183.0	0.68	0.49	1.50	13	2
012 : CHEYENNE	93.3	40.1	98.4	30.7	10.0	118.8	1.23	1.06	1.67	7	0
013 : CLARK S-6	58.3	14.4	180.0	103.7	50.0	529.6	1.65	1.16	2.67	9	0
014 : CLAY	52.1	30.9	78.2	37.9	20.6	77.7	0.78	0.62	1.07	7	0
015 : CLOUD	61.6	46.3	108.0	43.6	19.4	112.1	0.89	0.78	1.07	7	0
016 : COFFEY	77.7	63.0	136.4	40.7	22.1	92.0	1.06	1.02	1.17	7	0
017 : COMANCHE S-6	96.6	51.9	137.8	36.7	18.9	80.7	0.99	0.86	1.30	8	0
018 : COWLEY	95.7	66.1	112.6	29.1	19.6	46.9	1.18	0.98	1.52	21	0
019 : CRAWFORD	58.4	41.4	79.0	45.8	34.4	72.0	1.20	1.04	1.47	32	3
020 : DECATUR	90.8	43.9	97.6	16.6	1.4	39.7	1.16	1.00	1.25	4	0
021 : DICKINSON	78.7	59.9	95.0	18.2	9.9	47.3	0.96	0.88	1.08	9	1
022 : DONIPHAN S-2	71.1	50.3	115.0	28.3	7.8	35.2	1.56	1.01	1.74	5	0
023 : DOUGLAS	75.1	65.9	81.4	19.3	14.5	26.1	0.98	0.89	1.07	37	2
024 : EDWARDS S-6	89.8	47.9	123.7	30.0	14.1	115.5	1.13	0.95	1.63	6	0
025 : ELK S-8	79.8	52.8	132.1	36.5	17.6	74.1	1.51	1.06	2.35	10	1
026 : ELLIS	92.0	81.1	105.0	25.3	18.5	38.4	1.15	0.97	1.46	31	2
027 : ELLSWORTH	119.5	57.0	142.6	23.5	5.9	42.5	1.20	1.01	1.38	5	0
028 : FINNEY	82.5	70.5	90.0	27.4	19.2	39.8	1.47	1.17	2.04	31	0
029 : FORD	61.6	43.9	96.8	50.9	33.2	93.4	1.44	1.14	2.10	16	1
030 : FRANKLIN	79.9	57.5	98.0	34.1	24.5	53.3	1.00	0.92	1.13	18	2
031 : GEARY	86.6	68.5	108.3	25.8	18.3	41.9	1.12	1.00	1.31	18	1
032 : GOVE	86.4	23.1	269.1	66.5	4.2	157.8	1.95	0.91	2.73	5	0
033 : GRAHAM S-6	80.1	59.3	101.1	21.3	13.4	44.1	1.04	0.96	1.14	7	0
034 : GRANT	77.1	22.5	136.9	50.5	16.9	152.5	2.40	1.25	3.75	6	0
035 : GRAY S-6	58.9	39.1	135.4	63.6	30.3	195.4	1.52	1.17	2.28	10	1
036 : GREELEY S-6	89.6	76.4	139.0	26.9	18.7	40.4	1.14	1.04	1.35	8	0
037 : GREENWOOD	67.2	31.4	103.2	50.4	28.5	169.2	1.51	1.05	2.73	9	0
038 : HAMILTON S-1	84.3	37.1	99.3	26.6	5.5	52.5	1.02	0.84	1.29	5	0
039 : HARPER	89.1	51.3	129.2	31.0	10.8	52.4	1.42	0.98	1.59	5	0
040 : HARVEY	65.3	49.0	79.2	46.5	33.6	71.2	1.26	1.10	1.59	30	1
041 : HASKELL S-3	53.5	35.7	97.3	42.9	28.0	84.8	1.10	1.04	1.23	6	0
042 : HODGEMAN S-3	56.9	31.5	108.7	41.9	14.1	72.0	1.48	0.95	1.86	5	0
043 : JACKSON	63.7	37.1	78.6	32.3	19.7	59.4	1.23	0.97	1.76	14	0
044 : JEFFERSON	75.7	64.9	99.9	28.0	18.3	43.9	1.12	1.02	1.32	17	1
045 : JEWELL S-7	95.8	68.1	103.7	19.1	9.3	36.9	1.54	0.96	1.85	10	1
046 : JOHNSON	80.8	78.2	87.0	28.7	25.7	32.4	1.07	0.96	1.20	209	6
047 : KEARNY S-3	71.5	57.0	91.7	18.4	5.0	22.7	1.00	0.95	1.09	5	0
048 : KINGMAN S-6	72.3	50.9	111.0	32.3	20.0	79.5	1.37	1.12	2.08	10	1
049 : KIOWA S-2	50.5	43.1	91.6	34.3	5.2	34.3	1.16	0.99	1.18	3	0
050 : LABETTE	77.1	44.4	101.1	30.1	17.0	54.6	1.92	1.07	2.60	15	2
051 : LANE S-8	97.7	63.7	115.3	30.6	17.8	73.0	1.57	1.02	3.61	11	1
052 : LEAVENWORTH	80.3	68.0	94.2	24.1	18.0	35.3	1.14	1.06	1.27	25	1

Comm/Indu Subclass: 2022 Preliminary Ratio Study

County	Median	loCI	upCI	COD	loCI	upCI	PRD	loCI	upCI	Valid Sales	Trim Sales
053 : LINCOLN	78.3	64.0	99.4	14.9	3.9	18.3	0.94	0.91	1.00	4	0
054 : LINN S-7	86.4	68.5	101.7	29.6	17.9	57.1	1.36	1.07	1.71	13	1
055 : LOGAN S-7	40.8	25.5	94.4	60.4	38.7	117.4	1.44	1.05	2.26	8	0
056 : LYON	83.2	71.7	92.6	22.7	16.0	31.2	1.03	0.90	1.22	28	1
057 : MARION	65.0	50.9	120.3	44.5	27.0	68.1	1.33	1.03	1.89	11	0
058 : MARSHALL	68.4	22.7	95.4	51.2	28.6	172.6	1.04	0.80	1.68	12	0
059 : MCPHERSON	74.3	51.8	81.3	20.0	10.5	42.5	1.12	0.93	1.42	12	0
060 : MEADE S-4	75.3	49.0	120.8	34.9	15.6	83.7	1.20	1.03	1.62	6	0
061 : MIAMI	92.2	60.4	111.3	28.2	17.4	57.1	1.18	0.90	1.72	14	1
062 : MITCHELL	45.5	24.5	122.7	84.2	49.8	240.1	1.53	1.09	2.31	9	0
063 : MONTGOMERY	78.9	63.4	108.9	47.0	33.1	70.5	1.72	1.06	4.33	25	1
064 : MORRIS	78.3	58.8	163.5	38.6	8.8	58.1	1.45	1.06	1.69	5	0
065 : MORTON	97.8	90.0	254.3	44.3	2.0	48.3	1.28	1.01	1.46	4	0
066 : NEMAHA	95.4	85.4	115.2	16.4	9.1	34.0	1.05	0.97	1.17	11	1
067 : NEOSHO	86.7	39.5	102.4	38.7	20.0	104.5	1.16	0.92	1.82	12	1
068 : NESS	78.8	44.7	118.6	33.3	9.6	49.6	1.10	0.93	1.21	5	0
069 : NORTON S-9	84.3	66.2	120.2	23.0	11.7	52.7	1.21	0.94	1.57	11	2
070 : OSAGE	82.9	72.1	98.9	28.6	18.9	59.1	0.94	0.81	1.06	13	0
071 : OSBORNE	94.2	42.6	109.9	21.7	3.3	46.1	0.96	0.87	1.15	4	0
072 : OTTAWA	85.8	26.4	122.5	37.5	12.4	116.3	1.13	0.83	1.72	5	0
073 : PAWNEE S-5	58.3	47.8	95.1	36.6	9.3	47.5	1.13	1.03	1.39	7	0
074 : PHILLIPS	66.2	24.3	133.9	55.9	15.9	81.7	1.14	0.89	1.30	4	0
075 : POTTAWATOMIE	73.2	61.5	101.8	30.0	18.4	51.4	1.03	0.89	1.27	15	1
076 : PRATT S-2	60.4	42.6	93.9	36.4	19.8	65.0	1.29	1.07	1.73	8	0
077 : RAWLINS	47.5	12.2	123.2	92.9	13.9	177.9	2.22	0.91	3.04	4	0
078 : RENO	79.7	70.1	100.9	36.3	26.0	50.8	1.32	1.05	1.87	36	4
079 : REPUBLIC S-6	97.3	57.1	112.2	22.5	12.2	40.2	1.26	1.12	1.50	9	0
080 : RICE	97.1	53.5	109.8	36.8	18.6	69.3	1.54	1.22	2.13	13	1
081 : RILEY	96.5	82.4	102.9	10.8	7.2	16.0	1.08	0.98	1.14	17	2
082 : ROOKS	101.6	39.5	110.0	29.5	8.7	105.0	1.32	0.91	1.86	7	0
083 : RUSH	68.5	30.4	100.6	34.4	17.2	98.7	1.16	1.00	1.66	7	0
084 : RUSSELL	64.6	55.9	101.9	45.9	31.7	102.1	1.09	0.88	1.32	12	0
085 : SALINE	77.4	59.4	90.3	34.2	25.9	51.1	1.40	1.01	2.33	33	3
086 : SCOTT S-5	61.1	35.1	85.6	27.3	17.4	52.6	0.94	0.88	1.01	9	0
087 : SEDGWICK	73.3	69.3	78.7	29.2	26.3	33.4	1.04	0.96	1.14	188	1
088 : SEWARD	84.9	57.9	99.1	29.0	20.1	49.5	1.26	1.09	1.60	22	1
089 : SHAWNEE	93.3	78.3	99.2	29.4	24.2	36.4	1.29	1.18	1.42	96	6
090 : SHERIDAN S-2	94.2	76.6	106.9	13.5	2.4	15.5	0.97	0.92	1.01	4	0
091 : SHERMAN S-6	70.1	65.3	104.4	28.4	16.6	53.9	0.83	0.75	1.15	8	0
092 : SMITH S-5	94.4	72.3	96.9	17.1	4.2	276.9	1.59	0.99	3.53	8	1
093 : STAFFORD S-5	90.0	61.5	95.8	3.1	0.6	4.3	1.01	0.99	1.02	6	1
094 : STANTON S-2	72.9	41.3	114.5	40.0	6.9	46.4	0.99	0.85	1.08	4	0
095 : STEVENS S-10	70.7	58.2	83.5	21.6	15.8	47.4	1.33	1.03	1.56	12	1
096 : SUMNER	73.0	47.4	120.5	44.7	29.2	89.7	1.28	1.01	1.69	14	1
097 : THOMAS	76.1	53.6	95.6	29.6	18.0	52.4	1.14	0.94	1.50	10	0
098 : TREGO S-6	73.5	55.7	102.0	33.9	18.5	242.7	1.75	0.86	2.66	7	0
099 : WABAUNSEE S-5	86.2	59.1	98.3	22.9	7.6	404.7	1.16	0.96	1.52	8	1
100 : WALLACE S-4	71.3	67.2	156.7	35.3	2.4	40.7	1.23	0.98	1.44	4	0
101 : WASHINGTON S-3	129.1	98.8	239.9	42.4	12.9	73.7	1.34	1.08	1.78	6	0
102 : WICHITA S-6	80.0	41.1	124.1	39.5	21.5	76.8	1.30	1.11	1.68	8	0
103 : WILSON	62.4	37.7	106.6	47.4	21.8	103.1	1.31	1.16	1.59	7	0
104 : WOODSON S-4	74.2	43.4	110.8	35.8	18.7	55.7	1.08	0.90	1.49	6	0
105 : WYANDOTTE	69.6	62.2	76.1	33.4	28.6	40.8	1.12	1.02	1.25	85	4



Vacant Lot Subclass: 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	62.3	-	-	1	0
002 : ANDERSON	49.6	63.6	1.32	7	0
003 : ATCHISON	44.4	45.7	1.21	4	0
004 : BARBER	48.4	-	-	1	0
005 : BARTON	61.7	26.2	1.13	20	1
006 : BOURBON	58.0	36.4	1.70	14	1
007 : BROWN	149.2	32.7	1.16	4	0
008 : BUTLER	84.9	34.4	1.33	77	4
009 : CHASE	37.0	96.2	2.38	3	0
010 : CHAUTAUQUA	38.7	-	-	1	0
011 : CHEROKEE	39.1	90.6	1.46	21	0
012 : CHEYENNE	-	-	-	0	-
013 : CLARK	5.5	446.6	5.33	3	0
014 : CLAY	133.3	33.1	1.52	3	0
015 : CLOUD	102.7	35.2	0.80	5	0
016 : COFFEY	50.0	36.8	1.23	12	0
017 : COMANCHE	160.0	-	-	1	0
018 : COWLEY	113.0	36.1	1.28	22	1
019 : CRAWFORD	77.9	61.8	1.63	41	2
020 : DECATUR	73.8	41.8	1.52	2	0
021 : DICKINSON	169.6	26.0	1.12	4	0
022 : DONIPHAN	26.8	31.6	1.68	7	1
023 : DOUGLAS	82.8	24.1	0.99	69	1
024 : EDWARDS	30.3	-	-	1	0
025 : ELK	47.9	14.1	0.99	2	0
026 : ELLIS	87.5	51.8	1.87	16	0
027 : ELLSWORTH	101.4	-	-	1	0
028 : FINNEY	82.6	24.5	0.95	33	2
029 : FORD	43.4	65.1	1.72	26	2
030 : FRANKLIN	90.4	34.1	1.67	30	0
031 : GEARY	75.7	139.6	12.52	8	0
032 : GOVE	21.0	-	-	1	0
033 : GRAHAM	-	-	-	0	-
034 : GRANT	6.3	287.4	1.16	8	1
035 : GRAY	90.4	29.7	1.05	4	0
036 : GREELEY	48.3	23.5	1.20	2	0
037 : GREENWOOD	160.8	21.0	1.05	2	0
038 : HAMILTON	7.0	-	-	1	0
039 : HARPER	80.8	72.9	2.48	2	0
040 : HARVEY	74.8	46.5	1.33	12	0
041 : HASKELL	64.0	23.7	1.02	3	0
042 : HODGEMAN	12.9	85.8	5.48	2	0
043 : JACKSON	90.0	21.5	1.45	4	0
044 : JEFFERSON	123.8	74.1	2.28	27	2
045 : JEWELL	28.0	-	-	1	0
046 : JOHNSON	65.8	26.9	1.09	633	31
047 : KEARNY	57.6	49.8	1.06	4	0
048 : KINGMAN	-	-	-	0	-
049 : KIOWA	-	-	-	0	-
050 : LABETTE	86.5	151.4	3.76	6	0
051 : LANE	-	-	-	0	-
052 : LEAVENWORTH	81.0	35.8	1.13	82	8

Vacant Lot Subclass : 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
053 : LINCOLN	77.2	43.0	1.27	3	0
054 : LINN	50.8	67.7	1.38	190	14
055 : LOGAN	193.3	-	-	1	0
056 : LYON	74.3	56.4	3.60	11	2
057 : MARION	40.5	-	-	1	0
058 : MARSHALL	43.0	13.7	1.10	4	0
059 : MCPHERSON	69.5	40.4	1.14	7	1
060 : MEADE	-	-	-	0	-
061 : MIAMI	76.6	21.5	1.02	41	1
062 : MITCHELL	33.8	54.3	1.17	7	0
063 : MONTGOMERY	61.4	53.3	1.50	17	1
064 : MORRIS	22.4	-	-	1	0
065 : MORTON	68.6	37.8	1.10	2	0
066 : NEMAHA	112.7	44.7	1.20	8	0
067 : NEOSHO	27.1	114.4	2.00	5	0
068 : NESS	36.6	78.1	1.49	3	0
069 : NORTON	59.0	42.0	1.40	5	0
070 : OSAGE	104.3	60.5	1.60	14	0
071 : OSBORNE	-	-	-	0	-
072 : OTTAWA	35.0	86.5	6.08	6	0
073 : PAWNEE	-	-	-	0	-
074 : PHILLIPS	-	-	-	0	-
075 : POTTAWATOMIE	90.0	35.7	2.15	33	1
076 : PRATT	39.2	-	-	1	0
077 : RAWLINS	73.2	28.9	1.31	3	0
078 : RENO	54.2	66.8	1.86	36	5
079 : REPUBLIC	91.9	56.0	1.52	2	0
080 : RICE	158.6	46.6	2.02	3	0
081 : RILEY	28.7	67.1	1.23	38	3
082 : ROOKS	97.5	-	-	1	0
083 : RUSH	51.4	-	-	1	0
084 : RUSSELL	83.8	34.4	0.78	7	0
085 : SALINE	33.4	87.0	1.24	27	2
086 : SCOTT	99.5	4.7	1.00	2	0
087 : SEDGWICK	68.0	53.9	1.32	189	4
088 : SEWARD	9.9	47.4	1.39	9	1
089 : SHAWNEE	61.4	51.5	1.26	106	5
090 : SHERIDAN	-	-	-	0	-
091 : SHERMAN	58.9	16.3	1.07	2	0
092 : SMITH	104.3	-	-	1	0
093 : STAFFORD	34.7	-	-	1	0
094 : STANTON	16.0	-	-	1	0
095 : STEVENS	18.7	91.8	0.84	3	0
096 : SUMNER	88.0	59.0	1.43	19	1
097 : THOMAS	72.4	27.6	0.98	4	0
098 : TREGO	59.7	84.6	1.46	5	0
099 : WABAUNSEE	48.4	55.9	1.13	4	0
100 : WALLACE	-	-	-	0	-
101 : WASHINGTON	307.0	68.2	2.57	2	0
102 : WICHITA	-	-	-	0	-
103 : WILSON	71.5	58.4	2.73	7	0
104 : WOODSON	-	-	-	0	-
105 : WYANDOTTE	52.8	55.2	1.22	73	2

Farm Homesite with Ag. Land : 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	19.8	-	-	1	0
002 : ANDERSON	-	-	-	0	-
003 : ATCHISON	-	-	-	0	-
004 : BARBER	29.8	-	-	1	0
005 : BARTON	19.5	71.2	1.41	6	0
006 : BOURBON	28.0	49.7	0.95	7	0
007 : BROWN	51.1	-	-	1	0
008 : BUTLER	61.8	31.4	1.05	49	1
009 : CHASE	-	-	-	0	-
010 : CHAUTAUQUA	-	-	-	0	-
011 : CHEROKEE	73.5	57.3	1.16	6	0
012 : CHEYENNE	-	-	-	0	-
013 : CLARK	-	-	-	0	-
014 : CLAY	41.1	50.5	1.17	8	0
015 : CLOUD	57.0	34.5	1.15	4	0
016 : COFFEY	40.1	37.6	1.23	5	0
017 : COMANCHE	22.8	36.2	1.20	2	0
018 : COWLEY	45.6	30.0	1.04	12	0
019 : CRAWFORD	12.6	86.4	1.03	11	0
020 : DECATUR	24.5	-	-	1	0
021 : DICKINSON	47.6	28.5	1.09	11	0
022 : DONIPHAN	40.0	4.2	0.98	2	0
023 : DOUGLAS	66.5	22.9	1.03	11	0
024 : EDWARDS	-	-	-	0	-
025 : ELK	-	-	-	0	-
026 : ELLIS	29.9	65.1	1.02	7	0
027 : ELLSWORTH	58.6	30.5	1.84	6	0
028 : FINNEY	58.1	-	-	1	0
029 : FORD	49.5	62.3	1.15	10	0
030 : FRANKLIN	-	-	-	0	-
031 : GEARY	-	-	-	0	-
032 : GOVE	-	-	-	0	-
033 : GRAHAM	-	-	-	0	-
034 : GRANT	25.1	-	-	1	0
035 : GRAY	-	-	-	0	-
036 : GREELEY	-	-	-	0	-
037 : GREENWOOD	26.3	48.3	1.32	13	2
038 : HAMILTON	-	-	-	0	-
039 : HARPER	66.9	35.1	1.06	2	0
040 : HARVEY	46.9	26.5	1.05	12	0
041 : HASKELL	-	-	-	0	-
042 : HODGEMAN	-	-	-	0	-
043 : JACKSON	65.9	-	-	1	0
044 : JEFFERSON	56.0	25.1	1.00	26	1
045 : JEWELL	31.8	-	-	1	0
046 : JOHNSON	53.0	37.6	1.16	39	0
047 : KEARNY	-	-	-	0	-
048 : KINGMAN	51.1	19.6	1.11	3	0
049 : KIOWA	22.9	-	-	1	0
050 : LABETTE	22.6	16.0	1.03	3	0
051 : LANE	-	-	-	0	-
052 : LEAVENWORTH	66.0	28.4	1.11	55	1

Farm Homesite with Ag. Land : 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
053 : LINCOLN	3.8	-	-	1	0
054 : LINN	72.1	15.3	0.98	4	0
055 : LOGAN	24.4	-	-	1	0
056 : LYON	69.3	21.2	1.03	23	1
057 : MARION	47.8	32.7	0.97	5	0
058 : MARSHALL	55.2	55.5	1.29	2	0
059 : MCPHERSON	58.1	21.6	0.95	18	1
060 : MEADE	-	-	-	0	-
061 : MIAMI	53.2	42.0	1.22	40	1
062 : MITCHELL	156.3	-	-	1	0
063 : MONTGOMERY	52.4	39.5	1.10	18	0
064 : MORRIS	67.0	17.9	1.00	2	0
065 : MORTON	-	-	-	0	-
066 : NEMAHA	-	-	-	0	-
067 : NEOSHO	22.7	110.8	1.06	3	0
068 : NESS	15.5	-	-	1	0
069 : NORTON	25.2	65.6	1.37	3	0
070 : OSAGE	44.5	31.6	0.94	10	0
071 : OSBORNE	-	-	-	0	-
072 : OTTAWA	58.7	32.0	1.06	8	0
073 : PAWNEE	36.2	45.2	1.93	3	0
074 : PHILLIPS	38.8	27.1	1.10	5	0
075 : POTTAWATOMIE	59.8	35.8	1.20	12	1
076 : PRATT	56.4	10.1	1.07	2	0
077 : RAWLINS	197.2	-	-	1	0
078 : RENO	49.2	38.9	0.96	26	0
079 : REPUBLIC	40.7	22.8	1.09	3	0
080 : RICE	46.9	65.4	1.03	4	0
081 : RILEY	48.7	37.9	1.09	8	0
082 : ROOKS	75.3	-	-	1	0
083 : RUSH	19.3	54.9	1.12	2	0
084 : RUSSELL	18.6	-	-	1	0
085 : SALINE	75.8	31.3	1.12	15	1
086 : SCOTT	95.0	20.1	1.28	3	0
087 : SEDGWICK	2.3	144.3	1.22	34	3
088 : SEWARD	62.2	13.9	0.98	2	0
089 : SHAWNEE	54.8	31.4	0.99	16	0
090 : SHERIDAN	34.6	-	-	1	0
091 : SHERMAN	-	-	-	0	-
092 : SMITH	16.1	-	-	1	0
093 : STAFFORD	21.6	-	-	1	0
094 : STANTON	102.6	-	-	1	0
095 : STEVENS	-	-	-	0	-
096 : SUMNER	19.5	-	-	1	0
097 : THOMAS	29.5	58.3	1.11	2	0
098 : TREGO	95.1	-	-	1	0
099 : WABAUNSEE	-	-	-	0	-
100 : WALLACE	47.2	3.1	1.00	2	0
101 : WASHINGTON	88.2	-	-	1	0
102 : WICHITA	59.4	35.1	1.53	4	0
103 : WILSON	-	-	-	0	-
104 : WOODSON	-	-	-	0	-
105 : WYANDOTTE	53.8	44.2	1.25	10	0

Agricultural Subclass with Improvements: 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	10.6	106.0	0.90	13	0
002 : ANDERSON	9.6	200.8	1.19	45	1
003 : ATCHISON	11.6	103.0	1.04	13	0
004 : BARBER	9.1	144.6	1.67	8	0
005 : BARTON	10.2	35.5	0.99	22	0
006 : BOURBON	5.3	149.6	1.05	50	4
007 : BROWN	12.7	128.8	1.63	9	0
008 : BUTLER	3.5	63.5	1.04	36	1
009 : CHASE	9.6	175.4	0.79	5	0
010 : CHAUTAUQUA	4.1	38.8	1.03	21	3
011 : CHEROKEE	23.9	98.3	1.30	21	0
012 : CHEYENNE	6.7	21.2	1.03	28	3
013 : CLARK	7.3	25.0	0.97	3	0
014 : CLAY	6.3	46.7	0.87	7	0
015 : CLOUD	8.5	31.8	1.11	14	0
016 : COFFEY	6.5	43.5	1.01	18	1
017 : COMANCHE	5.8	47.2	1.17	9	0
018 : COWLEY	4.8	55.1	1.09	17	2
019 : CRAWFORD	2.6	80.2	0.73	27	0
020 : DECATUR	9.5	34.4	1.14	17	1
021 : DICKINSON	28.3	79.6	1.10	32	1
022 : DONIPHAN	13.7	51.5	0.92	12	2
023 : DOUGLAS	2.4	52.7	0.98	25	1
024 : EDWARDS	7.0	117.1	1.40	12	2
025 : ELK	21.0	80.5	1.60	13	1
026 : ELLIS	7.4	41.1	1.04	27	1
027 : ELLSWORTH	14.1	102.8	0.97	11	0
028 : FINNEY	5.6	68.5	0.90	12	0
029 : FORD	8.2	46.0	1.01	17	2
030 : FRANKLIN	11.5	225.5	1.18	80	0
031 : GEARY	34.0	70.9	0.87	9	0
032 : GOVE	9.6	18.7	1.02	16	1
033 : GRAHAM	9.7	38.9	1.00	29	0
034 : GRANT	1.4	44.2	0.95	14	2
035 : GRAY	12.5	152.9	1.15	15	0
036 : GREELEY	5.2	435.0	1.50	9	0
037 : GREENWOOD	3.1	24.5	1.11	23	3
038 : HAMILTON	1.7	873.9	1.56	5	0
039 : HARPER	4.5	51.5	0.96	29	4
040 : HARVEY	4.2	83.4	0.70	27	0
041 : HASKELL	3.3	146.2	0.92	11	1
042 : HODGEMAN	8.7	51.1	0.88	12	1
043 : JACKSON	21.1	123.8	1.11	70	0
044 : JEFFERSON	3.1	297.8	0.84	42	4
045 : JEWELL	13.5	147.4	1.59	14	0
046 : JOHNSON	0.5	198.1	1.40	72	14
047 : KEARNY	4.0	61.0	1.01	14	2
048 : KINGMAN	4.3	63.5	1.14	34	3
049 : KIOWA	4.9	63.6	1.00	13	1
050 : LABETTE	8.9	118.0	0.99	12	0
051 : LANE	6.9	64.7	1.12	14	0
052 : LEAVENWORTH	1.5	127.3	0.84	50	4

Agricultural Subclass with Improvements: 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
053 : LINCOLN	10.4	39.8	1.18	18	2
054 : LINN	6.6	104.6	0.84	50	8
055 : LOGAN	8.5	25.0	0.96	13	0
056 : LYON	4.4	48.5	1.16	26	1
057 : MARION	5.9	49.6	1.00	20	2
058 : MARSHALL	8.9	214.4	0.69	12	1
059 : MCPHERSON	3.1	111.1	0.68	38	0
060 : MEADE	32.0	127.8	1.16	4	0
061 : MIAMI	1.7	90.7	0.79	49	2
062 : MITCHELL	8.8	19.2	0.95	8	1
063 : MONTGOMERY	4.2	42.9	0.96	19	1
064 : MORRIS	5.8	45.2	1.15	11	2
065 : MORTON	1.9	279.9	0.64	13	0
066 : NEMAHA	10.8	42.6	1.04	28	4
067 : NEOSHO	6.7	226.1	0.78	16	1
068 : NESS	8.1	4.0	1.00	9	1
069 : NORTON	10.7	36.8	1.00	12	0
070 : OSAGE	8.1	262.8	1.06	75	1
071 : OSBORNE	13.5	21.2	0.95	6	0
072 : OTTAWA	10.6	33.8	1.17	32	1
073 : PAWNEE	8.1	31.2	0.98	28	3
074 : PHILLIPS	7.7	20.9	1.00	10	1
075 : POTTAWATOMIE	3.7	65.6	0.96	26	2
076 : PRATT	10.0	97.0	1.03	20	2
077 : RAWLINS	6.1	4.4	1.00	7	1
078 : RENO	5.7	73.2	0.97	74	2
079 : REPUBLIC	13.2	38.4	1.22	9	0
080 : RICE	13.9	56.5	0.94	13	2
081 : RILEY	3.2	108.2	0.66	12	1
082 : ROOKS	7.2	45.2	1.02	24	0
083 : RUSH	8.1	26.7	0.96	21	2
084 : RUSSELL	9.2	39.7	0.99	29	5
085 : SALINE	3.6	120.1	0.96	29	4
086 : SCOTT	7.5	23.7	1.05	12	0
087 : SEDGWICK	0.6	104.9	0.69	102	9
088 : SEWARD	5.5	203.7	1.10	19	0
089 : SHAWNEE	2.7	85.0	0.75	24	2
090 : SHERIDAN	9.1	30.3	1.21	12	0
091 : SHERMAN	6.1	49.5	0.96	15	1
092 : SMITH	7.8	58.8	1.03	14	2
093 : STAFFORD	7.8	74.5	1.10	19	2
094 : STANTON	7.7	43.5	0.86	7	0
095 : STEVENS	4.0	255.4	0.89	8	0
096 : SUMNER	4.0	99.1	0.76	58	7
097 : THOMAS	6.6	8.5	0.99	11	2
098 : TREGO	8.8	27.2	1.04	15	0
099 : WABAUNSEE	9.4	244.1	0.97	25	0
100 : WALLACE	6.2	10.2	1.01	2	0
101 : WASHINGTON	9.3	44.9	1.03	18	3
102 : WICHITA	5.0	32.1	1.06	12	0
103 : WILSON	8.2	87.2	1.03	27	1
104 : WOODSON	4.3	37.1	0.96	25	3
105 : WYANDOTTE	1.5	30.4	0.94	12	2

Agricultural Land Only: 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	5.0	64.5	0.94	7	0
002 : ANDERSON	3.9	54.5	1.21	17	0
003 : ATCHISON	10.1	40.2	0.79	9	0
004 : BARBER	6.6	54.0	1.01	5	0
005 : BARTON	10.8	35.4	1.01	16	0
006 : BOURBON	3.3	79.6	1.08	24	1
007 : BROWN	11.8	4.9	1.04	3	0
008 : BUTLER	3.3	55.6	0.92	32	2
009 : CHASE	3.8	78.6	2.32	2	0
010 : CHAUTAUQUA	3.7	28.8	1.03	11	0
011 : CHEROKEE	4.7	64.4	0.86	7	0
012 : CHEYENNE	6.7	18.5	1.01	26	2
013 : CLARK	7.3	25.0	0.97	3	0
014 : CLAY	6.0	47.0	0.82	6	0
015 : CLOUD	8.5	31.8	1.11	14	0
016 : COFFEY	6.4	22.8	1.06	15	3
017 : COMANCHE	4.1	63.9	1.16	6	0
018 : COWLEY	5.4	49.1	1.15	12	2
019 : CRAWFORD	2.4	79.8	0.71	25	0
020 : DECATUR	8.8	33.2	1.14	16	1
021 : DICKINSON	5.5	80.0	0.97	12	1
022 : DONIPHAN	9.2	50.3	0.71	6	0
023 : DOUGLAS	2.4	50.8	0.98	23	1
024 : EDWARDS	4.3	49.0	0.96	8	0
025 : ELK	2.9	6.2	0.96	4	0
026 : ELLIS	8.3	41.5	1.02	21	1
027 : ELLSWORTH	9.1	51.9	1.55	4	0
028 : FINNEY	5.6	68.2	0.97	10	0
029 : FORD	7.8	54.3	1.02	15	1
030 : FRANKLIN	5.3	54.2	0.91	32	0
031 : GEARY	12.0	49.3	1.01	4	0
032 : GOVE	9.8	14.8	0.99	11	1
033 : GRAHAM	7.9	40.3	1.00	25	0
034 : GRANT	1.4	26.3	0.91	12	1
035 : GRAY	6.4	58.9	1.24	8	0
036 : GREELEY	4.8	14.9	1.03	6	0
037 : GREENWOOD	2.8	23.8	1.12	16	0
038 : HAMILTON	1.4	31.3	0.77	4	0
039 : HARPER	4.0	58.4	1.01	18	1
040 : HARVEY	4.3	81.1	0.74	25	0
041 : HASKELL	3.2	33.1	1.17	8	1
042 : HODGEMAN	6.9	40.2	1.01	8	0
043 : JACKSON	6.0	78.5	0.96	29	1
044 : JEFFERSON	1.7	145.0	0.85	25	2
045 : JEWELL	10.1	36.7	0.87	6	0
046 : JOHNSON	0.4	127.6	1.39	63	12
047 : KEARNY	3.3	67.2	1.10	12	1
048 : KINGMAN	4.1	60.4	1.06	27	0
049 : KIOWA	4.6	63.6	1.00	12	0
050 : LABETTE	7.0	18.2	0.95	4	0
051 : LANE	6.4	37.7	1.10	9	0
052 : LEAVENWORTH	1.5	130.0	0.82	47	4

Agricultural Land Only: 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
053 : LINCOLN	9.9	48.3	1.36	12	0
054 : LINN	3.5	48.0	1.00	21	0
055 : LOGAN	8.9	22.6	1.01	11	0
056 : LYON	4.4	50.5	1.24	21	0
057 : MARION	5.2	43.9	1.07	15	0
058 : MARSHALL	3.9	145.7	0.53	7	0
059 : MCPHERSON	3.1	112.9	0.69	37	0
060 : MEADE	1.0	30.8	1.30	2	0
061 : MIAMI	1.4	95.9	0.75	43	2
062 : MITCHELL	8.8	14.9	1.00	6	0
063 : MONTGOMERY	4.0	39.8	0.97	15	0
064 : MORRIS	5.8	47.1	1.17	7	0
065 : MORTON	1.8	214.8	0.62	12	0
066 : NEMAHA	9.7	44.8	1.02	21	0
067 : NEOSHO	5.6	32.1	1.06	9	0
068 : NESS	8.1	3.6	1.00	7	0
069 : NORTON	9.0	39.4	0.95	10	0
070 : OSAGE	5.0	63.5	0.93	40	2
071 : OSBORNE	13.5	21.2	0.95	6	0
072 : OTTAWA	10.3	31.7	1.19	27	0
073 : PAWNEE	7.7	34.6	1.02	22	0
074 : PHILLIPS	7.7	30.7	1.10	9	0
075 : POTTAWATOMIE	3.6	60.9	0.99	23	2
076 : PRATT	7.4	42.8	0.87	12	0
077 : RAWLINS	6.2	3.8	1.01	6	1
078 : RENO	5.3	81.5	1.00	65	2
079 : REPUBLIC	13.2	38.4	1.22	9	0
080 : RICE	13.9	26.1	0.97	7	0
081 : RILEY	2.5	147.5	0.65	9	0
082 : ROOKS	7.9	40.6	1.00	21	0
083 : RUSH	7.0	35.1	0.97	15	0
084 : RUSSELL	8.8	36.6	1.09	21	1
085 : SALINE	3.3	131.9	1.01	20	1
086 : SCOTT	7.7	23.5	1.06	11	0
087 : SEDGWICK	0.6	96.4	0.67	97	9
088 : SEWARD	4.9	131.8	1.06	16	1
089 : SHAWNEE	2.2	106.5	0.72	19	1
090 : SHERIDAN	9.1	30.3	1.21	12	0
091 : SHERMAN	5.8	14.7	0.94	13	2
092 : SMITH	7.5	17.9	0.92	9	1
093 : STAFFORD	6.1	74.5	1.10	17	0
094 : STANTON	7.2	38.4	0.88	6	0
095 : STEVENS	3.9	23.4	1.09	7	1
096 : SUMNER	3.0	82.0	0.73	46	2
097 : THOMAS	6.5	7.7	1.01	10	2
098 : TREGO	7.1	36.4	1.11	13	0
099 : WABAUNSEE	5.4	45.2	0.88	12	0
100 : WALLACE	5.6	-	-	1	0
101 : WASHINGTON	8.2	43.5	1.05	14	1
102 : WICHITA	5.0	32.1	1.06	12	0
103 : WILSON	5.1	60.0	1.20	18	1
104 : WOODSON	3.7	29.4	1.02	19	1
105 : WYANDOTTE	1.5	21.9	0.85	8	1

Market Value Subclass Totals: 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
001 : ALLEN	91.6	20.0	1.02	122	10
002 : ANDERSON	80.5	27.0	1.07	91	5
003 : ATCHISON	93.3	21.5	1.04	196	11
004 : BARBER	88.7	15.9	1.03	42	4
005 : BARTON	87.6	22.0	1.09	207	13
006 : BOURBON	77.2	31.8	1.10	172	9
007 : BROWN	96.3	24.1	1.14	121	8
008 : BUTLER	92.1	13.6	1.03	434	54
009 : CHASE	82.7	29.8	1.05	37	0
010 : CHAUTAUQUA	86.1	33.1	1.35	36	1
011 : CHEROKEE	84.0	29.0	1.02	254	20
012 : CHEYENNE	94.9	17.0	1.04	64	7
013 : CLARK	79.8	34.2	1.08	52	4
014 : CLAY	91.7	16.3	1.04	110	7
015 : CLOUD	88.0	16.6	1.03	153	17
016 : COFFEY	82.1	17.6	1.02	130	18
017 : COMANCHE	83.8	26.7	1.04	30	2
018 : COWLEY	88.1	20.7	1.06	233	18
019 : CRAWFORD	80.3	27.3	1.13	284	15
020 : DECATUR	65.9	32.8	1.11	52	1
021 : DICKINSON	90.7	16.5	1.02	250	25
022 : DONIPHAN	77.7	29.9	1.11	69	4
023 : DOUGLAS	91.3	12.2	1.05	366	30
024 : EDWARDS	86.2	26.0	1.07	37	1
025 : ELK	77.5	25.8	1.20	41	3
026 : ELLIS	95.1	10.8	1.02	248	21
027 : ELLSWORTH	97.7	13.7	1.06	98	6
028 : FINNEY	90.9	12.2	1.02	254	19
029 : FORD	74.4	22.8	1.11	229	18
030 : FRANKLIN	95.8	18.4	1.05	406	43
031 : GEARY	97.3	10.3	1.03	628	74
032 : GOVE	87.0	27.8	1.04	30	2
033 : GRAHAM	91.4	15.6	1.03	38	1
034 : GRANT	91.3	10.2	1.00	84	11
035 : GRAY	88.6	13.7	1.00	57	7
036 : GREELEY	93.4	27.5	1.07	28	1
037 : GREENWOOD	85.5	34.1	1.12	81	6
038 : HAMILTON	67.0	31.3	1.02	22	1
039 : HARPER	87.5	23.4	1.08	73	8
040 : HARVEY	82.0	17.3	1.03	249	20
041 : HASKELL	86.6	22.9	0.94	46	3
042 : HODGEMAN	72.0	36.6	1.73	14	0
043 : JACKSON	87.4	19.0	1.08	128	10
044 : JEFFERSON	90.3	19.8	1.04	224	23
045 : JEWELL	91.9	20.5	1.10	38	2
046 : JOHNSON	80.9	23.9	1.00	1270	53
047 : KEARNY	87.6	19.4	0.99	43	4
048 : KINGMAN	84.3	27.3	1.05	106	6
049 : KIOWA	89.7	20.5	1.05	16	0
050 : LABETTE	89.8	26.9	1.33	237	17
051 : LANE	82.4	27.7	1.19	32	2
052 : LEAVENWORTH	90.2	14.5	1.03	347	44

Market Value Subclass Totals: 2022 Preliminary Ratio Study

County	Median	COD	PRD	Valid Sales	Trim Sales
053 : LINCOLN	91.1	18.6	0.98	45	1
054 : LINN	68.9	47.1	0.84	334	17
055 : LOGAN	93.1	17.2	1.15	55	7
056 : LYON	87.6	14.6	1.01	228	23
057 : MARION	85.3	21.7	1.05	149	9
058 : MARSHALL	86.2	21.8	1.02	125	8
059 : MCPHERSON	92.7	13.4	1.01	190	15
060 : MEADE	84.8	19.3	1.01	52	4
061 : MIAMI	89.5	13.6	0.99	232	20
062 : MITCHELL	88.9	28.3	1.09	91	4
063 : MONTGOMERY	85.9	25.0	1.06	234	15
064 : MORRIS	84.0	25.6	1.02	59	3
065 : MORTON	91.2	16.8	1.01	57	4
066 : NEMAHA	94.2	16.8	1.03	131	16
067 : NEOSHO	85.8	26.8	1.02	216	15
068 : NESS	83.7	27.9	1.04	39	2
069 : NORTON	86.0	20.2	1.14	54	4
070 : OSAGE	90.2	20.3	1.03	252	30
071 : OSBORNE	97.6	17.0	1.00	26	5
072 : OTTAWA	87.3	25.4	1.00	63	3
073 : PAWNEE	85.4	21.3	1.04	96	6
074 : PHILLIPS	82.0	26.2	1.05	73	4
075 : POTTAWATOMIE	92.4	12.2	1.02	231	26
076 : PRATT	89.3	19.3	1.14	139	6
077 : RAWLINS	79.1	20.6	1.01	31	5
078 : RENO	86.8	19.4	1.03	304	33
079 : REPUBLIC	90.2	22.5	1.09	58	0
080 : RICE	90.0	28.1	1.07	125	6
081 : RILEY	90.7	9.4	1.02	285	48
082 : ROOKS	84.8	21.2	1.06	80	9
083 : RUSH	73.4	24.9	0.99	39	2
084 : RUSSELL	89.9	17.2	1.04	115	12
085 : SALINE	89.8	13.4	1.05	287	39
086 : SCOTT	85.6	16.4	1.04	95	11
087 : SEDGWICK	83.9	23.1	1.04	777	39
088 : SEWARD	84.6	13.5	1.02	204	29
089 : SHAWNEE	88.5	19.4	1.10	522	45
090 : SHERIDAN	84.5	20.7	1.30	18	1
091 : SHERMAN	84.6	18.4	1.02	90	5
092 : SMITH	89.0	22.7	0.99	65	4
093 : STAFFORD	90.3	19.9	1.09	53	5
094 : STANTON	83.6	31.9	1.03	19	0
095 : STEVENS	81.2	18.1	1.09	50	5
096 : SUMNER	84.2	26.4	1.03	325	24
097 : THOMAS	89.4	16.5	1.02	119	7
098 : TREGO	87.9	25.3	1.10	50	3
099 : WABAUNSEE	86.3	19.0	1.05	75	6
100 : WALLACE	76.7	32.9	1.16	23	0
101 : WASHINGTON	97.2	21.7	1.11	38	2
102 : WICHITA	84.9	26.2	0.98	27	1
103 : WILSON	79.6	30.1	1.09	92	9
104 : WOODSON	96.2	21.6	1.06	36	4
105 : WYANDOTTE	76.0	28.2	1.07	451	22