

**Commercial Sales Ratio Medians  
by Jurisdiction**

**Oldest Year Used refers to previous years' Declarations of Value Used to Calculate  
the Sales Ratio Median including 2010 (and 2008 Appraisals)  
(Declarations of Value for 2010 processed through 7/29/2011)**

		Sales Ratio Median (Equalized and Time Adjusted)	
		N	Median
	Oldest Year Used		
ADAIR	2007	45	100.2%
ADAMS	2007	36	87.1%
ALLAMAKEE	2007	61	102.9%
APPANOOSE	2010	30	106.7%
AUDUBON	2007	41	96.2%
BENTON	2009	49	103.2%
BLACK HAWK	2009	115	99.9%
BOONE	2007	72	102.9%
BREMER	2007	79	82.7%
BUCHANAN	2007	67	102.1%
BUENA VISTA	2007	82	94.5%
BUTLER	2007	58	94.0%
CALHOUN	2007	47	98.4%
CARROLL	2007	83	91.3%
CASS	2007	65	100.0%
CEDAR	2007	83	97.8%
CERRO GORDO	2010	25	100.9%
CHEROKEE	2007	63	103.5%
CHICKASAW	2007	74	98.7%
CLARKE	2007	50	99.5%
CLAY	2007	69	97.3%
CLAYTON	2007	73	99.3%
CLINTON	2007	72	97.9%
CRAWFORD	2009	32	98.6%
Cerro Gordo - Mason City	2007	89	98.2%

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Clinton - City of Clinton	2010	31	106.0%
DALLAS	2007	85	95.8%
DAVIS	2007	42	100.9%
DECATUR	2007	43	95.2%
DELAWARE	2010	17	99.6%
DES MOINES	2007	100	97.4%
DICKINSON	2009	46	97.3%
DUBUQUE	2007	67	97.2%
Dubuque - City of Dubuque	2009	68	92.4%
EMMET	2009	30	108.4%
FAYETTE	2007	61	97.2%
FLOYD	2007	70	97.7%
FRANKLIN	2009	28	87.9%
FREMONT	2007	43	96.1%
GREENE	2009	18	98.3%
GRUNDY	2009	38	91.3%
GUTHRIE	2007	54	95.7%
HAMILTON	2009	23	91.8%
HANCOCK	2009	36	97.9%
HARDIN	2007	78	95.6%
HARRISON	2007	67	97.3%
HENRY	2009	31	92.9%
HOWARD	2007	61	96.5%
HUMBOLDT	2007	62	101.0%
IDA	2007	39	96.1%

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IOWA	2007	51	102.6%
JACKSON	2007	78	102.5%
JASPER	2010	27	99.2%
JEFFERSON	2009	38	101.0%
JOHNSON	2009	55	97.1%
JONES	2007	58	95.4%
Johnson - Iowa City	2007	120	96.6%
KEOKUK	2009	22	102.0%
KOSSUTH	2007	66	97.4%
LEE	2009	45	80.9%
LINN	2009	68	101.3%
LOUISA	2007	47	98.3%
LUCAS	2007	48	98.0%
LYON	2007	58	94.9%
Linn - Cedar Rapids	2007	266	94.5%
MADISON	2007	54	100.1%
MAHASKA	2008	53	99.8%
MARION	2009	29	100.5%
MARSHALL	2007	80	98.4%
MILLS	2007	54	98.2%
MITCHELL	2010	19	98.3%
MONONA	2007	61	98.7%
MONROE	2007	44	97.5%
MONTGOMERY	2007	66	100.3%
MUSCATINE	2009	47	97.9%

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OBRIEN	2007	75	97.8%
OSCEOLA	2007	56	96.7%
PAGE	2007	74	98.4%
PALO ALTO	2007	61	108.9%
PLYMOUTH	2010	30	106.6%
POCAHONTAS	2007	52	91.8%
POLK	2010	101	104.6%
POTTAWATTAMIE	2009	46	105.5%
POWESHIEK	2007	80	96.3%
RINGGOLD	2007	33	95.5%
SAC	2009	20	93.1%
SCOTT	2009	56	97.4%
SHELBY	2007	66	92.1%
SIOUX	2007	103	103.1%
STORY	2007	63	100.7%
Scott - Davenport	2010	38	101.3%
Story - Ames	2007	83	101.7%
TAMA	2007	56	108.6%
TAYLOR	2007	33	96.2%
UNION	2007	52	96.9%
VAN BUREN	2009	26	94.9%
WAPELLO	2007	104	100.7%
WARREN	2009	33	98.5%
WASHINGTON	2007	74	95.9%
WAYNE	2007	42	101.1%

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	Oldest Year Used		
WEBSTER	2009	50	95.3%
WINNEBAGO	2009	26	100.0%
WINNESHIEK	2009	33	98.8%
WOODBURY	2007	64	95.8%
WORTH	2010	17	97.6%
WRIGHT	2009	35	102.6%
Woodbury - Sioux City	2009	83	94.1%