

COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Aurora  
DATE: 2/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	6	0.7	71.0	26.6	28.4	85.0	77.9	91.7
A+A1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	9	1.3	89.9	36.6	27.7	80.6	92.6	114.8
D+D1	9	0.6	80.6	21.8	20.4	78.1	72.8	93.2
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	4	2.0	124.8	91.7	50.3	137.4	158.7	115.6
All Sales	29	1.3	89.9	56.0	37.3	85.4	98.2	115.0
Agricultural	6	0.7	71.0	26.6	28.4	85.0	77.9	91.7
NonAgricultural	23	1.3	90.0	60.0	39.6	85.6	102.6	119.8

Selling Price of All Sales	4,236,400.00	Total Number of Sales	249
Assessed Value of All Sales	4,052,713.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Beadle  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	18	0.6	41.1	36.2	43.7	43.0	53.4	124.3
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	5	0.8	45.7	27.4	40.9	47.1	43.7	92.8
C+C1	18	0.9	78.6	26.1	24.8	73.7	71.6	97.0
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	15	1.1	72.4	36.7	42.1	59.6	67.6	113.5
D+D1	179	1.3	85.1	23.8	19.2	84.3	86.2	102.2
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	8	0.5	78.8	60.2	41.6	86.2	97.1	112.6
All Sales	247	1.7	81.6	29.7	25.3	72.8	80.6	110.7
Agricultural	21	0.7	41.6	33.8	42.2	44.5	53.9	121.0
NonAgricultural	226	1.5	83.3	28.1	22.8	82.8	83.1	100.4

Selling Price of All Sales	66,613,681.00	Total Number of Sales	818
Assessed Value of All Sales	48,507,640.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Bennett  
DATE: 5/21/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	8	0.8	73.1	34.0	36.7	54.5	62.6	114.8
A+A1	6	1.2	61.0	45.5	61.6	54.0	68.8	127.4
C	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	8	1.5	70.6	272.9	172.1	73.7	177.0	240.1
DC+DC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	28	2.0	73.8	152.6	85.8	58.5	107.8	184.2
Agricultural	14	1.2	73.1	37.8	43.0	54.3	65.2	120.2
NonAgricultural	14	1.8	76.6	207.4	124.5	77.8	150.3	193.2

Selling Price of All Sales	7,974,302.00	Total Number of Sales	122
Assessed Value of All Sales	4,666,124.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Bon Homme  
DATE: 3/3/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	17	0.5	34.5	11.6	25.0	31.9	33.5	105.2
A+A1	7	0.4	24.6	15.1	39.1	38.2	33.3	87.2
C	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	7	0.4	82.6	23.8	18.2	77.3	83.4	108.0
D	5	0.7	92.2	31.0	20.0	101.9	109.5	107.4
D+D1	48	1.1	81.0	42.1	29.4	82.1	93.1	113.3
DC	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	4	0.2	64.4	10.5	9.8	63.9	68.9	107.8
All Sales	92	1.5	76.4	45.0	38.9	51.0	78.0	153.1
Agricultural	24	0.5	30.8	12.4	31.0	34.2	33.5	97.8
NonAgricultural	68	1.0	83.3	41.6	28.5	80.5	93.7	116.4

Selling Price of All Sales	29,815,449.00	Total Number of Sales	378
Assessed Value of All Sales	15,191,581.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Brookings  
DATE: 3/3/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	19	0.3	27.4	38.6	54.7	28.3	38.4	135.6
A+A1	4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	13	0.9	59.1	27.8	40.2	46.9	59.9	127.8
C+C1	45	0.7	60.9	14.8	19.1	63.3	61.8	97.6
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	36	1.2	83.0	24.3	21.1	74.4	85.8	115.3
D+D1	360	0.8	84.0	17.5	13.3	84.3	84.4	100.1
DC	6	0.1	38.7	23.2	31.0	34.9	44.9	128.8
DC+DC2	21	1.2	51.6	31.0	46.7	44.5	61.3	137.7
All Sales	504	1.4	80.9	23.5	19.9	68.6	78.5	114.4
Agricultural	23	0.7	28.8	37.6	60.1	29.3	40.7	138.8
NonAgricultural	481	1.4	81.7	21.2	17.7	75.1	80.2	106.9

Selling Price of All Sales	196,440,554.00	Total Number of Sales	1144
Assessed Value of All Sales	136,627,731.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Brown  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	20	1.1	43.9	41.1	58.5	39.8	56.2	141.0
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	16	1.3	63.7	35.5	40.3	56.2	65.1	115.7
C+C1	61	1.0	84.5	20.0	18.5	76.5	82.4	107.7
CC	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	33	1.1	69.2	28.6	34.8	64.4	63.9	99.3
D+D1	410	1.2	85.7	35.7	20.4	85.5	91.8	107.3
DC	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	44	0.8	71.0	29.7	24.6	69.8	74.1	106.2
All Sales	597	1.5	82.8	35.5	24.1	74.4	85.3	114.7
Agricultural	25	1.1	43.9	39.8	58.0	40.9	55.3	135.1
NonAgricultural	572	1.5	83.8	34.8	22.7	79.3	86.6	109.1

Selling Price of All Sales	194,265,048.00	Total Number of Sales	1409
Assessed Value of All Sales	144,636,424.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Brule  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	12	0.6	32.0	15.2	31.4	36.8	34.4	93.6
A+A1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	4	0.4	56.9	18.8	19.2	62.7	64.3	102.6
D+D1	16	0.8	82.8	21.1	19.8	78.4	78.0	99.6
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	37	1.1	58.3	28.0	41.2	47.3	60.9	128.7
Agricultural	12	0.6	32.0	15.2	31.4	36.8	34.4	93.6
NonAgricultural	25	1.0	81.8	23.6	23.5	76.5	73.6	96.1

Selling Price of All Sales	16,727,467.00	Total Number of Sales	282
Assessed Value of All Sales	7,913,042.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Buffalo  
DATE: 2/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Agricultural	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Selling Price of All Sales	1,454,711.00	Total Number of Sales	28
Assessed Value of All Sales	554,677.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Butte  
DATE: 2/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	18	0.4	23.1	20.6	55.1	19.8	28.1	141.9
A+A1	8	0.4	49.9	14.9	25.1	44.4	48.2	108.5
C	20	0.7	60.4	24.8	34.0	57.5	60.7	105.5
C+C1	24	0.6	74.6	17.0	18.1	70.6	72.4	102.7
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	19	0.8	76.6	26.0	28.4	78.0	65.1	83.5
D+D1	108	1.0	89.6	23.3	17.0	89.6	92.3	103.1
DC	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	14	1.5	83.7	43.3	41.2	72.9	81.4	111.6
All Sales	214	1.8	81.3	31.2	28.3	60.5	76.5	126.5
Agricultural	26	0.9	31.4	21.0	49.6	24.3	34.3	141.0
NonAgricultural	188	1.5	84.1	27.7	23.0	80.6	82.4	102.2

Selling Price of All Sales	87,298,536.00	Total Number of Sales	589
Assessed Value of All Sales	52,812,435.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Campbell  
DATE: 2/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	6	0.7	48.3	23.1	30.9	13.8	43.9	317.1
A+A1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	13	0.6	74.2	41.9	35.4	74.5	89.9	120.7
DC+DC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	23	1.0	70.3	39.1	35.1	23.6	74.0	314.0
Agricultural	6	0.7	48.3	23.1	30.9	13.8	43.9	317.1
NonAgricultural	17	0.6	74.2	38.4	31.8	65.9	84.6	128.4

Selling Price of All Sales	15,033,322.00	Total Number of Sales	156
Assessed Value of All Sales	3,542,671.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Charles Mix  
DATE: 3/3/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	21	0.3	34.4	8.8	19.2	37.5	37.3	99.2
A+A1	8	0.2	46.3	5.0	7.7	46.9	46.7	99.8
C	9	1.3	51.8	50.4	74.7	55.8	73.2	131.1
C+C1	22	0.8	67.1	21.1	24.2	66.6	70.5	105.9
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	5	0.8	69.9	35.4	37.4	80.4	64.9	80.7
D+D1	41	1.3	84.8	74.5	38.8	84.0	99.1	117.9
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	4	8.4	115.8	393.9	186.1	109.7	285.1	259.9
All Sales	110	1.5	64.1	93.7	58.8	52.4	80.9	154.5
Agricultural	29	0.3	39.8	9.0	19.1	39.3	39.9	101.5
NonAgricultural	81	1.5	79.1	105.4	50.4	75.6	95.5	126.3

Selling Price of All Sales	45,306,301.00	Total Number of Sales	539
Assessed Value of All Sales	23,716,596.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Clark  
DATE: 3/3/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	7	0.1	34.3	15.4	25.0	37.0	41.0	110.8
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	18	0.6	72.6	14.3	14.8	72.8	73.3	100.6
DC+DC2	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	33	1.2	67.4	24.0	26.3	49.0	65.9	134.5
Agricultural	8	0.5	36.5	15.5	28.6	42.9	43.1	100.5
NonAgricultural	25	0.7	72.3	21.6	20.3	71.7	73.2	102.1

Selling Price of All Sales	23,015,553.00	Total Number of Sales	269
Assessed Value of All Sales	11,275,215.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Clay  
DATE: 4/15/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	14	0.5	25.2	12.1	33.0	23.4	25.7	110.0
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	20	1.2	75.3	32.5	31.7	78.1	85.4	109.3
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	5	0.9	100.7	34.7	25.2	75.3	89.0	118.2
D+D1	116	1.1	91.1	29.1	19.1	90.8	93.7	103.1
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	12	0.7	61.7	27.0	39.1	70.8	64.1	90.6
All Sales	173	1.8	85.6	34.8	28.0	64.2	83.7	130.5
Agricultural	16	0.5	27.3	12.0	32.2	25.5	27.2	106.8
NonAgricultural	157	1.7	88.0	31.0	23.1	83.8	89.5	106.7

Selling Price of All Sales	67,389,702.00	Total Number of Sales	463
Assessed Value of All Sales	43,233,780.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Codington  
DATE: 3/3/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	12	0.4	34.2	15.0	34.0	30.9	36.9	119.3
A+A1	5	0.3	48.5	21.1	27.8	40.7	45.8	112.4
AC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	16	0.5	74.8	14.5	14.9	77.7	76.8	98.8
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	45	0.8	93.0	18.3	13.1	88.1	91.3	103.6
D+D1	332	1.2	85.2	19.9	14.9	85.5	87.7	102.5
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	24	1.4	62.6	44.6	42.6	70.0	76.3	109.0
All Sales	438	1.4	84.4	23.7	18.1	77.4	85.2	110.0
Agricultural	17	0.6	37.1	16.8	36.7	33.9	39.5	116.4
NonAgricultural	421	1.2	85.0	22.0	16.6	83.4	87.0	104.4

Selling Price of All Sales	142,276,434.00	Total Number of Sales	1165
Assessed Value of All Sales	110,164,736.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Corson  
DATE: 2/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	5	0.7	98.1	28.6	20.6	94.0	95.4	101.5
A+A1	4	0.8	36.0	41.0	58.2	42.2	55.9	132.5
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	4	0.8	65.5	33.5	39.3	52.9	70.3	132.9
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	14	1.0	65.5	37.3	51.1	56.3	71.6	127.3
Agricultural	9	0.9	88.3	38.4	37.6	56.6	77.8	137.4
NonAgricultural	5	0.9	52.1	36.4	51.5	52.3	60.5	115.6

Selling Price of All Sales	3,419,710.00	Total Number of Sales	122
Assessed Value of All Sales	1,924,722.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Custer  
DATE: 3/25/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	10	0.3	22.5	13.5	53.8	13.4	19.6	145.8
A+A1	10	0.7	24.5	23.5	75.6	36.0	32.1	89.2
AC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	44	1.9	86.5	37.2	28.7	91.8	94.2	102.7
C+C1	78	1.1	81.0	28.4	22.1	84.4	87.6	103.8
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	19	0.7	82.2	19.9	18.3	73.2	76.5	104.4
D+D1	50	0.6	74.3	25.4	18.3	76.6	80.0	104.5
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	7	0.7	73.0	23.1	22.5	68.8	73.5	106.8
All Sales	220	1.7	78.3	33.7	28.0	70.3	79.8	113.5
Agricultural	20	0.7	24.5	19.8	62.4	29.8	25.8	86.7
NonAgricultural	200	1.5	80.4	29.9	23.3	82.1	85.2	103.8

Selling Price of All Sales	97,592,235.00	Total Number of Sales	557
Assessed Value of All Sales	68,568,386.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Day  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	12	0.4	42.4	35.7	48.6	39.3	52.3	133.1
A+A1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	6	1.9	71.1	66.6	65.9	76.5	86.0	112.4
C+C1	13	1.0	84.0	22.6	17.9	84.0	89.3	106.3
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	38	1.0	70.4	37.5	31.6	72.6	79.7	109.8
DC	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	5	0.6	45.4	32.2	53.4	61.1	64.8	106.1
All Sales	83	1.9	67.8	41.6	41.9	55.5	75.6	136.3
Agricultural	15	0.4	39.2	32.4	44.6	38.4	49.0	127.7
NonAgricultural	68	1.9	73.1	41.2	37.4	76.4	81.5	106.7

Selling Price of All Sales	26,911,096.00	Total Number of Sales	484
Assessed Value of All Sales	14,937,537.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Deuel  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	13	0.3	38.0	8.6	16.5	32.8	35.3	107.6
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	10	0.8	87.0	22.3	17.7	84.3	86.0	102.1
CC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	31	1.4	92.4	53.5	33.3	92.2	104.9	113.9
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	6	0.6	82.1	22.0	18.8	84.2	79.7	94.7
All Sales	70	1.7	82.1	46.4	37.2	58.3	81.8	140.4
Agricultural	15	0.3	37.7	9.4	20.2	31.9	33.5	104.8
NonAgricultural	55	1.5	87.4	43.6	28.2	88.6	95.0	107.3

Selling Price of All Sales	22,761,588.00	Total Number of Sales	295
Assessed Value of All Sales	13,268,436.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Dewey  
DATE: 2/24/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A+A1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	4	2.1	184.5	89.3	37.0	132.7	180.1	135.8
D+D1	9	0.6	78.6	36.6	28.7	83.2	91.6	110.0
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	23	2.7	76.6	121.2	81.1	65.2	119.0	182.5
Agricultural	6	0.2	56.2	20.7	21.5	53.5	50.2	93.8
NonAgricultural	17	2.5	97.8	131.4	71.9	95.1	139.3	146.4

Selling Price of All Sales	5,253,131.00	Total Number of Sales	134
Assessed Value of All Sales	4,446,577.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Douglas  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	10	0.8	71.4	25.9	28.7	69.1	75.1	108.7
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	6	1.0	90.1	39.9	32.8	105.9	105.6	99.7
D+D1	24	1.5	73.3	38.0	38.9	81.6	86.0	105.4
DC+DC2	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	48	1.5	73.3	44.0	41.1	61.4	85.1	138.6
Agricultural	4	0.2	35.7	9.8	16.8	35.0	38.6	110.1
NonAgricultural	44	1.5	75.1	43.5	39.5	79.7	89.4	112.2

Selling Price of All Sales	8,056,530.00	Total Number of Sales	226
Assessed Value of All Sales	4,948,229.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Edmunds  
DATE: 1/27/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	14	0.2	40.5	54.0	64.6	45.9	61.0	132.8
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	9	0.5	76.9	15.8	16.9	67.3	72.8	108.1
C+C1	10	0.5	76.0	17.3	17.5	75.6	73.5	97.3
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	4	6.5	117.5	307.7	142.9	103.5	254.1	245.6
D+D1	33	1.2	83.7	42.6	33.2	85.0	99.9	117.5
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	4	1.3	80.9	55.4	43.4	83.6	95.5	114.3
All Sales	77	1.5	79.8	82.9	45.6	64.5	93.4	144.7
Agricultural	16	0.7	43.9	51.1	63.1	49.0	63.4	129.3
NonAgricultural	61	1.1	83.5	88.0	40.3	80.3	101.3	126.1

Selling Price of All Sales	23,856,912.00	Total Number of Sales	321
Assessed Value of All Sales	15,398,408.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Fall River  
DATE: 3/23/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	4	0.3	25.6	16.2	52.3	28.9	28.1	97.2
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	33	1.2	77.2	28.9	30.4	74.5	79.4	106.6
C+C1	41	0.9	84.6	18.4	16.1	87.3	85.0	97.3
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	13	1.0	43.7	29.9	50.7	44.2	51.9	117.5
D+D1	57	1.1	79.0	30.5	25.4	79.3	84.7	106.9
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	4	0.4	105.8	16.0	11.5	107.8	104.5	96.9
All Sales	156	1.5	79.0	29.1	27.0	80.2	79.6	99.3
Agricultural	6	0.5	41.4	21.4	41.9	47.5	39.0	82.2
NonAgricultural	150	1.5	81.6	28.2	25.2	83.4	81.2	97.4

Selling Price of All Sales	44,497,462.00	Total Number of Sales	510
Assessed Value of All Sales	35,671,510.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Faulk  
DATE: 3/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	7	0.7	42.7	25.0	36.4	44.8	48.2	107.6
A+A1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	13	3.0	69.3	113.6	100.2	59.4	114.4	192.8
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	25	1.5	58.1	88.8	87.2	45.8	90.0	196.5
Agricultural	10	0.7	43.0	21.4	34.5	43.8	48.8	111.3
NonAgricultural	15	3.8	74.6	105.8	92.3	63.0	117.4	186.5

Selling Price of All Sales	11,187,643.00	Total Number of Sales	266
Assessed Value of All Sales	5,121,678.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Grant  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	11	0.2	32.0	11.1	21.0	31.6	32.1	101.7
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	8	0.3	86.1	8.3	7.2	87.9	86.3	98.2
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	11	0.6	78.0	29.7	23.2	77.7	81.1	104.3
D+D1	74	1.2	85.7	41.1	29.5	86.5	94.5	109.3
DC	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	5	0.2	43.0	9.8	17.7	50.9	46.9	92.1
All Sales	116	1.6	78.5	40.4	33.5	63.1	82.3	130.4
Agricultural	13	0.4	32.2	16.1	33.1	32.9	37.1	112.5
NonAgricultural	103	1.6	83.6	38.9	28.8	81.6	88.1	108.0

Selling Price of All Sales	31,165,504.00	Total Number of Sales	399
Assessed Value of All Sales	19,674,710.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Gregory  
DATE: 3/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	14	0.8	35.1	18.7	37.6	30.5	34.0	111.5
A+A1	11	0.7	47.5	18.5	26.2	46.2	51.5	111.5
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	6	1.1	83.6	42.9	39.6	100.8	99.4	98.6
D+D1	28	1.9	95.9	74.5	48.4	92.9	114.7	123.5
DC	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	5	3.0	200.7	126.2	48.8	145.7	209.1	143.5
All Sales	69	2.3	69.7	75.3	70.2	46.9	91.4	194.9
Agricultural	25	0.9	41.7	20.3	33.6	36.3	41.7	114.8
NonAgricultural	44	2.9	95.9	80.6	54.8	100.4	119.7	119.2

Selling Price of All Sales	24,194,937.00	Total Number of Sales	303
Assessed Value of All Sales	11,350,806.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Hamlin  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	5	0.0	22.6	2.7	7.0	24.1	23.6	97.6
A+A1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	12	2.1	97.1	471.9	174.7	98.3	237.4	241.4
C+C1	32	1.1	84.1	26.4	22.2	84.1	88.1	104.8
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	14	0.5	84.0	14.4	12.8	82.2	81.7	99.4
D+D1	52	0.8	82.6	23.0	19.4	83.1	84.7	101.9
DC	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	4	0.3	70.1	15.3	12.3	83.2	77.2	92.8
All Sales	121	1.5	83.3	152.2	40.1	74.7	97.7	130.7
Agricultural	5	0.0	22.6	2.7	7.0	24.1	23.6	97.6
NonAgricultural	116	1.5	83.7	154.7	38.5	84.2	100.9	119.8

Selling Price of All Sales	36,159,406.00	Total Number of Sales	478
Assessed Value of All Sales	27,025,330.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Hand  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	18	0.4	43.0	12.6	24.0	43.8	44.3	101.1
A+A1	4	0.0	46.1	2.3	3.8	46.6	46.6	99.9
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	6	0.7	75.3	32.5	30.6	80.3	89.6	111.5
D+D1	36	1.2	89.7	42.5	28.1	77.3	97.7	126.4
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	6	0.5	62.6	17.3	19.7	65.0	62.0	95.5
All Sales	74	1.3	73.1	41.0	40.5	50.9	77.5	152.4
Agricultural	22	0.4	44.7	11.4	20.0	44.7	44.7	100.0
NonAgricultural	52	1.2	87.1	41.2	31.3	69.4	91.4	131.6

Selling Price of All Sales	31,860,111.00	Total Number of Sales	310
Assessed Value of All Sales	16,206,011.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Hanson  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	7	0.2	28.3	8.2	23.4	26.3	28.7	109.1
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	4	1.4	92.6	62.4	49.5	87.0	107.1	123.0
C+C1	7	0.4	75.4	14.8	15.9	80.3	77.1	96.0
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	4	1.2	85.6	58.6	37.4	102.5	112.6	109.9
D+D1	10	0.7	88.3	18.9	14.8	85.7	90.7	105.8
DC+DC2	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	35	1.7	79.1	40.4	34.9	42.7	77.2	180.9
Agricultural	8	0.2	31.4	8.1	21.8	27.1	29.7	109.6
NonAgricultural	27	0.8	82.1	34.9	25.4	82.6	91.3	110.5

Selling Price of All Sales	18,204,111.00	Total Number of Sales	233
Assessed Value of All Sales	7,770,027.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Harding  
DATE: 3/10/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	4	0.7	25.7	35.1	86.3	19.4	39.9	205.3
A+A1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	6	1.7	93.9	59.8	43.5	105.9	111.1	104.9
DC+DC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	19	2.7	53.2	83.5	113.2	35.1	90.0	256.6
Agricultural	7	0.2	24.6	26.7	59.2	22.9	32.7	143.2
NonAgricultural	12	2.4	93.9	87.8	70.2	88.9	123.4	138.9

Selling Price of All Sales	6,732,603.00	Total Number of Sales	112
Assessed Value of All Sales	2,360,603.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Hughes  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	13	0.4	34.9	47.1	67.3	36.9	44.7	121.2
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	10	1.2	83.6	40.4	38.7	65.7	83.6	127.2
C+C1	26	1.3	81.7	26.6	22.7	82.5	82.9	100.4
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	6	1.1	91.2	50.2	46.5	108.8	79.3	72.9
D+D1	162	1.3	84.9	25.7	19.3	84.9	87.5	103.1
DC	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	19	1.9	111.9	96.0	57.6	126.2	125.0	99.0
All Sales	240	1.7	83.0	40.9	29.1	81.0	87.0	107.3
Agricultural	15	0.4	34.9	43.3	61.2	41.0	43.6	106.2
NonAgricultural	225	1.5	83.8	39.4	26.7	92.7	89.5	96.5

Selling Price of All Sales	92,863,759.00	Total Number of Sales	584
Assessed Value of All Sales	75,728,515.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Hutchinson  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	17	0.1	31.1	3.4	8.5	30.9	31.4	101.7
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	4	0.8	60.4	32.0	37.4	71.9	65.0	90.4
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	5	0.7	85.2	30.6	27.8	77.9	79.1	101.5
D+D1	73	1.3	82.5	29.5	24.0	82.3	85.3	103.7
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	6	1.3	84.6	47.0	33.9	94.8	103.0	108.6
All Sales	107	1.7	75.9	41.1	36.0	61.4	79.0	128.6
Agricultural	18	0.1	31.5	65.0	56.5	34.4	46.7	135.9
NonAgricultural	89	1.3	82.5	31.1	25.7	81.5	85.5	104.9

Selling Price of All Sales	24,938,093.00	Total Number of Sales	566
Assessed Value of All Sales	15,316,471.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Hyde  
DATE: 3/23/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	9	0.6	41.1	19.1	30.6	45.6	50.1	109.7
A+A1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	14	1.1	79.0	48.5	39.7	72.1	90.7	125.9
DC+DC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	26	2.0	59.8	42.4	46.0	49.6	71.5	144.2
Agricultural	12	0.6	41.1	17.2	27.7	47.5	49.1	103.4
NonAgricultural	14	1.1	79.0	48.5	39.7	72.1	90.7	125.9

Selling Price of All Sales	17,510,755.00	Total Number of Sales	89
Assessed Value of All Sales	8,680,688.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Jackson  
DATE: 3/23/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	6	1.2	46.3	43.6	57.7	50.8	64.0	126.1
DC+DC2	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	10	0.5	48.9	35.0	41.8	45.5	57.1	125.4
Agricultural	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NonAgricultural	8	0.4	48.9	37.5	42.4	49.8	60.3	121.0

Selling Price of All Sales	2,365,500.00	Total Number of Sales	88
Assessed Value of All Sales	1,076,085.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Jerauld  
DATE: 3/12/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	5	0.4	58.5	14.7	19.3	45.7	56.1	122.7
A+A1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	13	0.9	68.4	27.0	26.8	78.9	77.5	98.3
DC+DC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	22	0.6	63.8	24.6	26.1	55.8	68.8	123.3
Agricultural	8	0.4	59.3	13.5	17.6	52.3	58.4	111.7
NonAgricultural	14	1.0	68.1	27.9	28.1	78.5	74.7	95.1

Selling Price of All Sales	12,845,153.00	Total Number of Sales	155
Assessed Value of All Sales	7,166,874.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Jones  
DATE: 3/13/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	5	0.1	38.4	9.7	14.8	37.5	40.5	108.0
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	6	0.7	83.8	30.7	29.5	66.4	82.8	124.7
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	12	0.9	48.4	31.9	49.4	39.6	60.5	152.8
Agricultural	6	0.3	37.1	10.3	17.9	36.6	38.3	104.7
NonAgricultural	6	0.7	83.8	30.7	29.5	66.4	82.8	124.7

Selling Price of All Sales	6,898,500.00	Total Number of Sales	73
Assessed Value of All Sales	2,731,973.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Lake  
DATE: 3/16/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	5	0.2	30.4	9.4	21.1	29.3	31.5	107.4
A+A1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	14	1.0	51.3	33.0	54.8	62.6	49.2	78.7
C+C1	53	1.0	76.4	21.1	21.5	80.2	78.6	98.0
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	5	0.5	34.5	18.8	41.9	41.4	35.9	86.7
D	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	103	1.1	84.5	19.9	17.8	81.3	81.8	100.7
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	6	0.8	76.6	32.0	34.1	65.7	83.7	127.3
All Sales	189	1.4	77.6	25.4	25.2	69.2	75.7	109.4
Agricultural	6	0.3	27.2	10.2	27.9	28.9	29.1	100.7
NonAgricultural	183	1.4	79.6	24.3	23.4	78.5	77.2	98.3

Selling Price of All Sales	62,590,938.00	Total Number of Sales	623
Assessed Value of All Sales	43,279,100.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Lawrence  
DATE: 5/21/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	4	1.5	28.6	69.3	173.4	9.6	52.4	543.5
A+A1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	119	1.7	74.5	41.3	41.2	68.3	69.0	101.1
C+C1	173	1.3	76.5	35.9	22.7	74.5	77.7	104.4
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	31	1.4	95.7	35.7	28.4	85.0	98.9	116.4
D+D1	273	1.2	82.5	22.9	17.6	80.7	83.0	102.9
DC	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	24	0.8	57.1	20.9	28.0	71.7	63.3	88.2
All Sales	629	1.7	79.8	32.7	25.3	75.0	78.7	104.9
Agricultural	4	1.5	28.6	69.3	173.4	9.6	52.4	543.5
NonAgricultural	625	1.7	79.8	32.4	24.9	75.7	78.8	104.2

Selling Price of All Sales	314,138,449.00	Total Number of Sales	1538
Assessed Value of All Sales	235,509,921.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Lincoln  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	16	0.4	21.7	11.0	32.6	18.1	24.4	134.5
A+A1	5	0.2	25.5	11.2	34.1	23.4	29.8	127.4
C	22	0.6	60.9	19.9	22.0	60.1	64.9	107.9
C+C1	72	0.7	80.2	24.5	18.7	80.9	86.5	107.0
CC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	15	0.7	68.6	20.7	23.8	61.8	67.8	109.6
D	82	1.0	89.1	15.5	12.6	83.3	86.5	103.8
D+D1	1024	0.8	87.9	25.2	10.2	87.4	89.5	102.4
DC	15	1.4	81.6	36.5	30.2	89.1	82.5	92.6
DC+DC2	34	1.0	74.1	21.2	23.0	71.2	73.4	103.2
All Sales	1286	0.9	87.2	26.0	13.0	79.5	86.9	109.4
Agricultural	21	0.4	21.7	11.1	35.1	19.9	25.7	128.8
NonAgricultural	1265	0.9	87.4	25.0	12.0	84.3	88.0	104.4

Selling Price of All Sales	583,359,788.00	Total Number of Sales	2808
Assessed Value of All Sales	463,591,600.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Lyman  
DATE: 3/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	14	0.4	32.3	10.9	23.9	31.4	31.7	100.9
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	4	0.6	95.5	26.2	17.6	92.3	97.0	105.1
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	14	2.0	90.1	55.1	39.2	90.0	111.0	123.4
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	36	2.5	66.4	51.4	55.6	39.6	72.8	183.9
Agricultural	15	0.5	33.3	12.9	27.2	32.3	33.6	104.2
NonAgricultural	21	1.8	86.8	50.4	36.4	89.7	100.8	112.4

Selling Price of All Sales	26,941,640.00	Total Number of Sales	197
Assessed Value of All Sales	10,664,888.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Mc Pherson  
DATE: 3/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	6	0.2	39.2	7.2	15.1	39.0	40.3	103.3
A+A1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	26	1.1	89.1	67.5	37.5	89.2	107.6	120.7
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	41	1.2	77.0	61.7	45.1	50.8	84.9	167.2
Agricultural	9	0.3	46.1	9.0	15.4	42.8	44.3	103.7
NonAgricultural	32	1.2	84.4	65.4	41.0	75.3	96.3	127.9

Selling Price of All Sales	12,768,757.00	Total Number of Sales	196
Assessed Value of All Sales	6,481,876.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Marshall  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	5	1.4	58.5	67.5	88.8	62.3	90.8	145.8
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	8	0.5	62.9	17.3	19.4	63.6	67.8	106.6
C+C1	5	0.4	83.5	16.0	15.0	79.6	82.5	103.6
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	23	1.5	84.1	48.5	35.3	84.4	93.4	110.7
DC+DC2	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	44	1.5	78.5	42.7	36.1	76.4	87.0	113.9
Agricultural	6	1.4	77.4	60.4	64.0	66.8	91.8	137.4
NonAgricultural	38	1.5	78.5	40.2	31.9	79.8	86.3	108.1

Selling Price of All Sales	9,558,009.00	Total Number of Sales	287
Assessed Value of All Sales	7,302,101.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Meade  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	5	0.5	24.1	19.5	57.3	22.6	25.3	111.8
A+A1	7	0.2	16.7	6.1	28.1	18.3	17.9	97.8
C	62	1.2	82.3	25.8	23.7	81.4	86.1	105.8
C+C1	141	0.8	82.3	18.1	14.6	79.5	83.1	104.5
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	15	1.0	84.6	25.7	22.3	74.1	81.8	110.4
D+D1	188	1.0	85.6	20.1	14.1	84.7	86.6	102.3
DC	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	14	0.7	69.2	21.7	23.8	74.1	70.1	94.5
All Sales	438	1.4	83.7	23.7	18.5	75.4	82.8	109.8
Agricultural	12	0.5	17.7	13.2	51.5	19.4	21.0	108.3
NonAgricultural	426	1.2	84.3	21.5	16.8	80.8	84.6	104.7

Selling Price of All Sales	182,379,515.00	Total Number of Sales	1063
Assessed Value of All Sales	137,543,274.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Mellette  
DATE: 3/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A+A1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	6	1.4	76.2	49.5	41.0	99.1	87.4	88.2
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	14	1.8	41.0	48.2	83.2	42.9	55.3	129.0
Agricultural	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NonAgricultural	11	1.8	57.7	53.4	69.5	95.9	60.8	63.4

Selling Price of All Sales	2,674,150.00	Total Number of Sales	75
Assessed Value of All Sales	1,146,905.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Miner  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	9	0.3	33.4	12.3	27.7	33.9	38.1	112.4
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	8	1.0	99.6	29.5	19.5	97.4	105.2	108.0
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	24	1.4	60.6	37.6	51.3	38.1	69.5	182.2
Agricultural	11	0.4	33.4	11.7	27.1	34.2	37.3	109.0
NonAgricultural	13	1.1	94.6	28.9	21.0	87.8	96.7	110.1

Selling Price of All Sales	16,482,157.00	Total Number of Sales	175
Assessed Value of All Sales	6,284,712.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Minnehaha  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	18	0.3	17.2	13.5	51.1	13.7	20.8	152.0
A+A1	5	0.2	23.2	7.0	21.4	20.1	19.3	96.5
AC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	12	0.6	51.4	17.8	25.1	50.5	54.6	108.3
C+C1	128	0.9	79.1	22.7	18.4	78.2	81.4	104.2
CC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	161	1.6	68.2	31.8	30.9	64.3	67.3	104.7
D+D1	2541	1.0	86.4	41.2	14.6	86.6	90.3	104.2
DC	21	0.9	51.5	28.3	44.9	48.5	52.5	108.3
DC+DC2	115	1.6	69.5	68.3	36.1	73.2	78.5	107.2
All Sales	3005	1.2	85.2	42.2	17.4	80.6	87.2	108.2
Agricultural	23	0.3	17.2	12.3	47.6	14.7	20.5	139.3
NonAgricultural	2982	1.1	85.2	41.9	17.0	82.9	87.7	105.9

Selling Price of All Sales	1,219,081,000.00	Total Number of Sales	6297
Assessed Value of All Sales	982,654,400.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Moody  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	8	0.4	26.9	16.1	46.3	32.4	36.2	111.9
A+A1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	8	0.3	81.5	32.0	21.6	86.3	94.2	109.2
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	7	0.7	90.5	23.6	17.5	82.3	80.0	97.2
D+D1	33	1.1	83.7	25.0	22.9	84.1	86.6	103.0
DC+DC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	57	1.5	79.5	53.5	35.1	58.5	85.5	146.3
Agricultural	8	0.4	26.9	16.1	46.3	32.4	36.2	111.9
NonAgricultural	49	1.3	83.7	53.2	29.8	85.1	93.6	109.9

Selling Price of All Sales	18,068,799.00	Total Number of Sales	337
Assessed Value of All Sales	10,565,141.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Pennington  
DATE: 3/11/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	10	0.1	8.1	5.1	48.2	6.6	8.2	124.1
A+A1	8	0.7	53.4	25.0	32.5	43.0	46.8	109.0
C	57	1.6	88.8	31.6	26.8	85.4	91.1	106.6
C+C1	311	1.0	92.5	18.3	13.1	90.6	92.1	101.7
CC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	6	0.4	72.5	14.2	14.1	72.7	76.1	104.6
D	73	1.7	93.8	34.9	24.1	90.4	92.5	102.4
D+D1	1105	1.0	94.0	15.5	10.9	94.0	94.8	100.9
DC	21	1.0	87.8	26.7	24.6	80.6	81.1	100.7
DC+DC2	62	1.5	78.3	30.6	29.4	82.3	82.5	100.2
All Sales	1654	1.1	93.3	20.5	14.0	90.0	92.6	102.9
Agricultural	18	0.8	12.8	25.7	145.6	27.2	25.4	93.4
NonAgricultural	1636	1.1	93.4	19.2	13.3	91.0	93.3	102.6

Selling Price of All Sales	725,904,771.00	Total Number of Sales	3819
Assessed Value of All Sales	653,196,600.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Perkins  
DATE: 3/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	6	0.7	47.1	24.9	35.5	43.7	52.5	119.9
A+A1	7	0.5	36.8	17.1	32.9	30.9	39.6	128.1
C	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	15	1.3	74.3	36.3	35.2	79.3	86.6	109.2
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	5	0.5	92.1	80.1	51.6	103.6	120.3	116.1
All Sales	37	1.3	68.5	54.0	49.1	38.6	79.5	205.8
Agricultural	13	0.8	41.9	21.2	35.0	32.0	45.5	142.2
NonAgricultural	24	1.3	73.6	57.7	48.5	86.2	97.9	113.6

Selling Price of All Sales	22,581,985.00	Total Number of Sales	220
Assessed Value of All Sales	8,724,262.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Potter  
DATE: 3/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	20	1.2	91.2	73.0	43.5	78.4	111.1	141.8
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	29	1.4	86.8	66.6	45.0	60.5	98.2	162.3
Agricultural	4	0.1	32.3	6.3	12.8	35.5	34.3	96.5
NonAgricultural	25	1.2	91.4	66.1	39.8	82.6	108.4	131.2

Selling Price of All Sales	8,329,220.00	Total Number of Sales	219
Assessed Value of All Sales	5,039,465.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Roberts  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	10	0.7	41.1	292.3	258.2	47.3	137.4	290.6
A+A1	4	5.3	46.0	262.3	291.7	47.5	173.3	364.7
C	11	2.0	81.8	63.5	53.4	79.6	101.8	127.8
C+C1	27	0.8	86.8	29.3	20.3	87.8	86.2	98.2
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	40	2.0	79.5	69.2	53.9	74.6	101.7	136.5
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	5	0.9	102.4	40.7	31.1	107.9	88.8	82.3
All Sales	100	1.7	79.5	113.6	60.3	68.1	102.0	149.9
Agricultural	14	0.7	43.9	274.4	260.3	47.3	147.6	312.0
NonAgricultural	86	1.6	82.8	55.8	41.4	82.9	94.6	114.1

Selling Price of All Sales	25,474,505.00	Total Number of Sales	508
Assessed Value of All Sales	17,342,239.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Sanborn  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	6	0.5	52.3	20.6	28.4	60.9	60.2	99.0
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	11	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	4	3.7	142.9	179.8	102.7	42.7	175.7	411.7
All Sales	25	1.2	60.1	151.0	127.7	59.3	117.4	197.9
Agricultural	7	0.6	51.2	21.5	30.0	55.0	56.3	102.4
NonAgricultural	18	3.7	70.4	172.9	139.7	70.5	141.2	200.2

Selling Price of All Sales	5,533,805.00	Total Number of Sales	158
Assessed Value of All Sales	3,283,633.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Oglala Lakota  
DATE: 3/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	4	0.8	51.5	40.0	66.0	26.2	47.1	180.0
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	7	2.2	81.4	70.8	56.2	36.4	88.0	241.9
Agricultural	5	1.2	80.9	48.7	44.2	27.1	62.4	230.2
NonAgricultural	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Selling Price of All Sales	2,525,828.00	Total Number of Sales	40
Assessed Value of All Sales	919,180.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Spink  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	22	0.6	46.5	34.6	41.3	42.9	51.4	119.9
A+A1	9	0.6	49.9	20.6	31.8	46.4	52.5	113.2
C+C1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	51	2.2	84.5	58.4	44.4	79.2	97.0	122.6
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	7	0.7	75.1	85.2	59.4	72.7	110.4	151.8
All Sales	92	1.8	71.8	85.9	59.3	51.9	88.8	171.1
Agricultural	31	0.6	47.8	30.9	38.3	44.0	51.8	117.6
NonAgricultural	61	2.4	83.5	98.3	56.6	78.0	107.6	138.0

Selling Price of All Sales	33,567,529.00	Total Number of Sales	477
Assessed Value of All Sales	17,416,646.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Stanley  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	9	0.5	33.8	16.2	37.5	32.0	34.8	108.8
A+A1	4	0.2	29.3	10.6	29.5	28.9	31.3	108.2
C	5	0.5	29.6	18.9	39.7	34.1	37.5	110.0
C+C1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	5	0.0	77.4	14.5	10.8	84.2	77.6	92.2
D+D1	16	0.3	82.1	20.8	13.9	84.9	87.8	103.3
DC	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	45	1.4	63.3	30.8	40.3	45.9	59.8	130.1
Agricultural	13	0.5	33.8	14.4	33.9	30.5	33.7	110.7
NonAgricultural	32	1.4	77.0	29.4	26.4	74.5	70.4	94.5

Selling Price of All Sales	19,756,679.00	Total Number of Sales	170
Assessed Value of All Sales	9,077,189.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Sully  
DATE: 3/10/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	10	0.6	37.1	15.8	28.8	40.8	41.4	101.5
A+A1	6	0.5	60.5	20.5	25.7	53.4	65.7	123.0
C	21	1.0	100.0	25.3	19.2	83.8	94.3	112.5
C+C1	13	0.5	60.9	44.0	40.8	73.1	79.5	108.8
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	7	0.1	75.5	14.3	9.4	76.6	78.8	102.8
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	57	1.6	69.7	33.1	36.9	53.9	76.7	142.4
Agricultural	16	0.7	45.9	20.9	36.0	48.7	50.5	103.7
NonAgricultural	41	1.4	81.5	31.5	29.9	76.1	87.0	114.3

Selling Price of All Sales	34,435,674.00	Total Number of Sales	221
Assessed Value of All Sales	18,563,723.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Todd  
DATE: 3/19/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	4	0.2	51.4	7.7	10.4	48.5	52.0	107.4
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
All Sales	7	0.3	52.7	11.2	17.0	48.3	53.7	111.1
Agricultural	5	0.3	50.0	9.6	13.9	46.4	49.0	105.6
NonAgricultural	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Selling Price of All Sales	3,023,670.00	Total Number of Sales	76
Assessed Value of All Sales	1,460,736.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Tripp  
DATE: 4/13/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	15	0.4	37.2	11.7	22.9	36.5	36.9	101.1
A+A1	6	0.3	37.5	10.5	21.0	38.9	38.0	97.8
C	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	24	1.4	96.5	31.7	22.7	89.7	89.6	99.9
DC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	7	0.6	98.3	24.1	19.3	110.5	100.8	91.3
All Sales	56	1.5	73.2	35.3	40.8	50.5	71.8	142.0
Agricultural	21	0.4	37.5	11.1	22.3	37.3	37.2	99.7
NonAgricultural	35	1.4	95.7	29.0	22.1	93.9	90.5	96.4

Selling Price of All Sales	25,007,846.00	Total Number of Sales	276
Assessed Value of All Sales	13,041,428.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Turner  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	12	0.4	26.4	8.9	22.4	23.2	25.9	111.6
A+A1	4	0.8	57.9	36.3	35.1	69.7	72.4	103.9
C	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C+C1	16	1.1	93.0	25.3	18.4	90.0	89.2	99.1
D	14	0.7	84.3	24.7	21.7	73.3	71.0	97.0
D+D1	62	1.1	86.5	40.8	28.2	83.5	91.6	109.7
DC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC+DC2	4	0.5	67.6	26.5	32.8	47.4	64.4	135.7
All Sales	116	1.5	83.7	40.0	32.6	61.4	80.7	131.4
Agricultural	16	0.5	27.7	27.5	56.7	30.4	37.5	123.3
NonAgricultural	100	1.4	85.8	37.3	27.0	84.2	87.6	104.0

Selling Price of All Sales	37,855,924.00	Total Number of Sales	566
Assessed Value of All Sales	23,239,722.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Union  
DATE: 3/4/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	21	0.2	27.3	4.8	12.7	25.8	25.8	100.1
A+A1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	5	0.5	89.1	18.4	13.0	98.6	96.8	98.2
C+C1	99	0.9	87.2	15.7	12.9	85.0	85.8	100.9
CC	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	10	0.9	95.6	26.4	19.7	90.3	89.7	99.4
D+D1	86	1.0	85.5	34.4	21.0	84.2	89.4	106.2
DC	5	0.1	62.5	29.1	23.6	61.6	51.7	84.1
DC+DC2	6	0.4	92.2	16.9	12.4	84.9	82.5	97.2
All Sales	233	1.6	84.8	30.7	22.8	69.8	81.1	116.2
Agricultural	21	0.2	27.3	4.8	12.7	25.8	25.8	100.1
NonAgricultural	212	1.2	86.8	26.5	17.7	84.6	86.5	102.4

Selling Price of All Sales	105,465,522.00	Total Number of Sales	789
Assessed Value of All Sales	73,605,905.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Walworth  
DATE: 3/18/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	4	0.8	64.9	39.2	48.8	51.0	57.7	113.1
A+A1	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	4	1.3	76.1	59.0	52.4	111.0	97.4	87.8
C+C1	10	1.5	66.9	46.6	40.0	80.3	88.9	110.7
CC+CC2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D+D1	55	1.3	79.7	88.9	47.9	81.2	95.1	117.1
DC+DC2	6	1.8	100.0	80.2	67.6	121.7	122.3	100.5
All Sales	84	2.1	76.8	79.1	50.7	72.4	91.5	126.3
Agricultural	6	0.8	41.0	33.1	59.3	42.1	49.5	117.6
NonAgricultural	78	1.9	78.0	80.8	50.2	84.4	94.7	112.2

Selling Price of All Sales	16,452,336.00	Total Number of Sales	323
Assessed Value of All Sales	11,911,232.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

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COUNTY STATISTICAL REPORT

2025 Sales Ratio Study  
From 11/1/2024 to 10/31/2025

COUNTY: Yankton  
DATE: 3/25/2026

Class	Number of Sales	Range	Median Assessment Ratio	Average Deviation	COD	Weighted Mean	Mean Assessment Ratio	PRD
A	11	0.2	24.1	15.9	38.1	24.5	29.3	119.9
A+A1	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C	15	1.4	85.5	37.3	33.8	67.5	81.9	121.4
C+C1	59	0.9	79.3	25.8	22.2	74.5	78.0	104.6
CC	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CC+CC2	4	0.2	41.0	11.2	15.9	23.9	36.0	150.4
D	7	0.6	71.9	24.3	27.0	56.4	61.7	109.5
D+D1	211	1.1	85.6	29.3	18.3	85.1	86.9	102.0
DC	4	0.7	49.9	34.3	58.6	36.3	53.4	146.9
DC+DC2	12	1.4	56.8	42.3	49.8	61.4	71.4	116.3
All Sales	325	1.5	82.2	31.6	24.0	73.8	80.6	109.3
Agricultural	12	0.2	25.3	15.2	34.1	25.1	29.1	115.9
NonAgricultural	313	1.5	83.1	30.4	22.2	78.5	82.6	105.2

Selling Price of All Sales	108,655,858.00	Total Number of Sales	893
Assessed Value of All Sales	80,144,726.00		

Range	High Term - Low Term
Median Assessment Ratio	Middle Term
Average Deviation	Total of deviation / number of sales
Coefficient of Dispersion (COD)	Average deviation / median ratio
Weighted Mean	Assessed value of all class sales / selling price of all class sales
Mean Assessment Ratio	Total of ratios / number of sales
Price-Related Differential (PRD)	Mean assessed ratio / sales-based average

This report may or may not contain all information for the time period specified. Contact the South Dakota Department of Revenue for a complete listing.

