



# Appraisal Newsletter

## Douglas County Kansas

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### 2018 PRELIMINARY SALE RATIO NUMBERS RELEASED BY THE STATE

The Division of Property Valuation, Department of Revenue, in March released the 2018 preliminary mid-year sales ratio study. The final report will be released in July or August of this year. The sales ratio study is an annual analysis of the relationship between appraised values established by the appraiser's office and the property's sale price.

According to the report, Douglas County's median ratio for residential property in 2018 was 93.9% with a COD of 8.2. A total of 238 valid sales were used in the study.

Residential		
Year	Median Ratio	COD
2018	93.9	8.2
2017	95.0	8.4
2016	97.0	7.0
2015	98.9	6.3
2014	98.2	8.4
2013	100.0	7.8
2012	103.3	8.1
2011	104.2	7.7
2010	101.2	6.2
2009	100.7	4.5

The median ratio is the middle ratio after all the ratios are arrayed in order from the lowest to the highest. The statistic measures the appraisal level in the county. The appraisal level is an indication of how close the county's values are to the fair market value or the 100% level (the sale price). State statutes require that the county's appraisal level be between 90 and 110.

The COD (coefficient of dispersion) measures the amount of variation in the county valuations around the appraisal level (median). The smaller the COD the less variation in the ratios about the median ratio, which translates into better equity in the county values. State statutes require that the county's COD be less than 20 for all classes of property.

The PRD (price-related differential) for residential property in 2018 was 1.00 compared to 1.02 in 2017 and 1.11 in 2016. In 2015 the PRD was 1.01. It was 1.02 in 2014. In 2013 it was 1.00. In 2012, 2011 and 2010 it was 1.01. It was 1.00 in 2009. The PRD measures the vertical equity or the relationship of low-value and high-value properties. A PRD of more than 1.00 suggests that high-value properties are under-appraised compared to low-value properties and a PRD of less than 1.00 suggests that high-value properties are over-appraised compared to low-value properties.

The 2018 median ratio for commercial property was 86.4% compared to 87.7 in 2017. The COD in 2018 was 24.0 compared to 11.6 in 2017. A total of 28 valid sales were used in the commercial study. The PRD for commercial property is 0.99 in 2018 compared to 0.99 in 2017.

Commercial		
Year	Median Ratio	COD
2018	86.4	24.0
2017	87.7	11.6
2016	90.0	7.7
2015	91.3	24.5
2014	84.3	21.7
2013	86.3	18
2012	88.2	14.6
2011	92.7	21.1
2010	84.2	15.2
2009	84.6	16.2

### REAL ESTATE ASSESSED VALUES

Following is a breakdown comparing the real estate assessed values by property class between the tax years 2004 and 2019 (the numbers do not include other and not-for-profit totals which are reflected in total assessed value). The 2019 valuation numbers are not final and are through March 27<sup>th</sup>.

Year	Agricultural	Residential/Urban	Residential/Rural
2004	\$14,860,160	\$481,018,095	\$65,274,960
2005	\$15,056,080	\$527,733,290	\$70,469,515
2006	\$15,180,280	\$568,540,745	\$75,359,220
2007	\$15,029,905	\$600,613,010	\$80,162,420

Year	Agricultural	Residential/Urban	Residential/Rural
2008	\$14,403,450	\$613,489,025	\$80,808,080
2009	\$13,530,450	\$608,446,270	\$81,011,800
2010	\$13,290,985	\$614,489,755	\$80,804,222
2011	\$13,235,154	\$620,924,050	\$82,264,728
2012	\$13,910,545	\$624,509,903	\$72,576,893
2013	\$14,361,853	\$623,435,355	\$72,743,078
2014	\$15,301,357	\$628,560,642	\$83,078,748
2015	\$17,061,311	\$651,036,440	\$76,457,658
2016	\$10,271,044	\$675,393,915	\$78,195,086
2017	\$11,168,617	\$720,310,555	\$89,934,260
2018	\$11,930,469	\$766,510,673	\$88,284,372
<b>2019</b>	<b>\$12,,982,285</b>	<b>\$797,599,242</b>	<b>\$103,608,499</b>

Year	Comm/Industrial	Farmstead	Vacant
2004	\$211,252,005	\$23,260,940	\$18,147,340
2005	\$224,868,165	\$25,175,830	\$21,901,180
2006	\$234,017,145	\$27,181,955	\$22,181,710
2007	\$244,276,195	\$28,720,085	\$22,139,575
2008	\$246,594,090	\$29,411,390	\$20,609,180
2009	\$259,937,670	\$30,525,325	\$19,892,940
2010	\$258,802,030	\$31,253,801	\$18,202,600
2011	\$259,303,110	\$32,218,232	\$18,421,834
2012	\$266,513,771	\$32,546,461	\$16,711,397
2013	\$262,964,247	\$32,871,833	\$14,879,653
2014	\$268,491,477	\$34,384,456	\$14,293,950
2015	\$278,808,117	\$35,212,670	\$16,242,697
2016	\$293,669,019	\$46,007,099	\$15,773,422
2017	\$314,974,818	\$48,954,843	\$17,051,756
2018	\$326,994,672	\$50,181,447	\$16,527,651
<b>2019</b>	<b>\$349,393,544</b>	<b>\$52,919,774</b>	<b>\$16,379,086</b>

## CITY/TOWNSHIP VALUATION DATA

Following is the current breakdown of the real estate assessed valuation by cities and townships for 2019 compared to the 2018 values. The final numbers will not be available until after the values are certified to the County Clerk June 1.

Location	2019	2018	% Diff
<b>Cities:</b>			
Baldwin	\$33,526,644	\$31,690,427	5.8%
Eudora	\$45,853,667	\$42,410,402	8.1%
Lawrence	\$1,070,573,493	\$1,012,483,545	5.7%
Lecompton	\$3,079,767	\$2,966,391	3.8%
<b>Townships:</b>			
Clinton	\$9,838,742	\$9,554,193	3.0%
Eudora	\$19,521,371	\$18,348,633	6.4%
Grant	\$9,927,962	\$9,342,096	6.3%
Kanwaka	\$23,012,996	\$22,310,887	3.1%
Lecompton	\$14,111,997	\$13,244,502	6.5%
Marion	\$13,758,547	\$13,155,810	4.6%
Palmyra	\$37,861,278	\$35,572,057	6.4%
Wakarusa	\$31,968,884	\$30,113,001	6.2%
Willow Springs	\$20,520,301	\$19,990,655	2.6%
<b>Total:</b>	<b>\$1,333,555,649</b>	<b>\$1,261,182,599</b>	<b>5.7%</b>

New construction county-wide accounts for \$25,816,144 of the 2019 total assessed amount which is about 1.9 % of the total assessed value. This number compares to \$14,540,417 of the 2018; \$15,318,055 of the 2017 total assessed; \$11,082,960 in 2016; \$11,377,382 in 2015; \$11,877,210 in 2014; \$19,606,877 in 2013; \$16,141,310 in 2012; \$11,751,170 in 2011; \$20,484,667 in 2010; \$10,501,159 in 2009. More specifically, in Baldwin City new construction amounted to 2.0% of the total new construction value. In Eudora new construction amounted to 3.7% of the total new construction value. In the City of Lawrence, new construction totaled 81.5% of the total new construction value.

## INFORMAL MEETINGS UNDERWAY

As of March 29, 2019, a total of 407 informal meetings requests had been received. Decisions are pending to date. Since the filing deadline for postmarked requests was April 1, we may still have a few more coming in the mail. The total number of informal meeting request last year (2018) was 651. In 2017, 944 requests came in while in 2016 there were 522 informal meeting requests recorded. This compares to 796 meeting requests in 2015; 1,024 requests in 2014; 561 in 2013; 700 informal meetings in 2012; 940 and 569 meetings for the same timeframe in 2011 and 2010, respectively. The total number of meetings in 2009 was 951.

Informal meetings began on Wednesday, March 20. A variety of requests and reasons for value changes have come up. There have been several questions and appeals on agricultural land devoted to production once again due to the increase in agricultural value. Staff will consider all arguments and statements and completely research the valuation as they make their decisions. Informal meetings will continue as scheduled through May 10 and all decisions should be in the mail by end of day May 17. A property owner may continue their appeal to the Kansas Board of Tax appeals by filing an application with that agency within 30 days of the notice of results of the informal meeting.

For those who missed the filing deadline on April 1, there will be an opportunity to contest the valuation when the taxes are due later this year. This is referred to as a Protest of Payment of Ad Valorem Taxes. A property owner may only contest the valuation one time per year.