



# Appraisal Newsletter

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## ***2022 PRELIMINARY SALE RATIO NUMBERS RELEASED BY THE STATE***

The Division of Property Valuation, Department of Revenue, in March released the 2022 preliminary 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 2022 was 93.2% with a COD of 9.2. A total of 256 valid sales were used in the study.

Residential			
Year	Median Ratio	COD	PRD
2022	93.2	9.2	1.00
2021	92.2	10.3	.99
2020	93.9	8.0	1.00
2019	94.2	7.3	1.06
2018	93.9	8.2	1.00
2017	95.0	8.4	1.02
2016	97.0	7.0	1.11
2015	98.9	6.3	1.01
2014	98.2	8.4	1.02
2013	100.0	7.8	1.00

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 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 2022 median ratio for commercial property is 75.1% and 87.5% in 2021. It was 90.9% in 2020; 85.8% in 2019; in 2018 it was 86.4% compared to 87.7 in 2017. The COD in 2021 is 21.5 compared to 12.8 in 2020. A total of 37 valid sales were used in the commercial study. The PRD for commercial property is 0.98 in 2022 compared to 1.00 in 2021.

Commercial		
Year	Median Ratio	COD
2022	75.1	19.3
2021	87.5	21.5
2020	90.9	12.8
2019	85.8	19.1
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

## ***REAL ESTATE ASSESSED VALUES***

Following is a breakdown comparing the real estate assessed values by property class between the tax years 2013 and 2023 (the numbers do not include other and not-for-profit totals which are reflected in total assessed value). The 2023 valuation numbers are not final and are through March 29th. Informal meetings continue and may change the final totals when completed.

Year	Agricultural	Residential/Urban	Residential/Rural
2013	\$14,361,853	\$623,435,355	\$72,743,078
2014	\$15,301,357	\$628,560,642	\$83,078,748
Year	Agricultural	Residential/Urban	Residential/Rural
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
2019	\$12,982,285	\$797,599,242	\$103,608,499
2020	\$13,581,526	\$854,184,838	\$98,755,467
2021	\$13,833,037	\$907,014,503	\$105,872,656
2022	\$13,992,585	\$1,029,690,309	\$145,446,442
<b>2023</b>	<b>\$27,966,122</b>	<b>\$1,147,943,368</b>	<b>\$141,430,155</b>

Year	Comm/Industrial	Farmstead	Vacant
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
2019	\$349,393,544	\$52,919,774	\$16,379,086
2020	\$341,587,939	\$56,273,603	\$16,674,073
2021	\$329,711,406	\$59,688,590	\$15,588,033
2022	\$356,677,288	\$69,295,620	\$17,873,160
<b>2023</b>	<b>\$386,899,442</b>	<b>\$63,186,027</b>	<b>\$18,991,450</b>

## CITY/TOWNSHIP VALUATION DATA

Following is the current breakdown of the real estate assessed valuation by cities and townships for 2023 compared to the 2022 values. The final numbers will not be available until after the values are certified to the County Clerk June 1.

Location	2023	2022	% Diff
<b>Cities:</b>			
Baldwin	\$48,031,017	\$43,990,491	9.2%
Eudora	\$67,845,092	\$61,258,420	10.8%
Lawrence	\$1,392,905,291	\$1,281,259,360	8.7%
Lecompton	\$4,413,825	\$4,057,815	8.8%
<b>Townships:</b>			
Clinton	\$14,711,650	\$13,533,434	8.7%
Eudora	\$28,898,988	\$26,132,006	10.6%
Grant	\$13,221,942	\$11,909,127	11.0%
Kanwaka	\$33,913,457	\$31,220,850	8.6%
Lecompton	\$27,321,957	\$19,051,391	43.4%
Marion	\$19,573,946	\$18,129,098	8.0%
Palmyra	\$58,104,426	\$52,053,719	11.6%
Wakarusa	\$47,465,763	\$43,533,913	9.0%
Willow Springs	\$30,530,767	\$27,536,236	10.9%
<b>Total:</b>	<b>\$1,786,938,121</b>	<b>\$1,633,665,860</b>	<b>9.4%</b>

New construction county-wide accounts for \$20,963,948 of the 2023 total assessed amount which is about 1.2% of the total assessed value. This number compares to \$14,537,682 in 2022; \$12,323,461 in 2021; \$15,071,905 for 2020; \$25,816,144 for 2019; \$14,540,417 in 2018; \$15,318,055 for 2017; \$11,082,960 in 2016; \$11,377,382 in 2015; \$11,877,210 in 2014; \$19,606,877 in 2013. More specifically, in Baldwin City new construction amounted to 4.3% of the total new construction value. In Eudora new construction amounted to 6.2% of the total new construction value. In the City of Lawrence, new construction totaled 57.4% of the total new construction value.

## INFORMAL MEETINGS UNDERWAY

As of April 1, 2023, a total of 995 informal meetings requests had been received. The majority of the meetings will take place over the telephone. Property owners may submit their documentation by email, US mail or by delivering it to the Appraiser's Office. Decisions are pending to date. Since the filing deadline for postmarked requests was March 30, we may still have a few more coming in the mail. The total number of informal meeting request last year (2022) was 1,252. For 2021, there were 513 scheduled. In 2020 we held 770 informal meetings over the phone. During 2019 there were 407 informal meetings. In 2018 we had 651 informal meetings scheduled. 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.

Informal meetings began on Monday, 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 5 and all decisions should be in the mail by end of day May 20. 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 mail date on the notice of results of the informal meeting.

For those who missed the filing deadline on March 30, 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. The application should be filed with the County Treasurer's Office when making a tax payment. A property owner may only contest the valuation one time per year.