

**UTAH STATE TAX COMMISSION**

**Property Tax Division**

**2025 ASSESSMENT/SALES RATIO STUDY**

**2025**

**FOR SALES OCCURRING**

**JANUARY 1, 2024 TO DECEMBER 31, 2024**

Table 1 All Property Classes

County	Property Class	No. Sales	PRD	DWM	Upper Limit	Median	Lower Limit	COD	Upper Limit	Mean	Lower Limit	COV	Normal Distrib
Beaver	Residential	69	1.03	90.48	93.77	90.09	85.56	14.53	97.81	93.39	88.97	19.84	Yes
	Commercial	n/a											
	Vacant Land	63	1.02	91.57	100	92.11	85.1	19.95	100.25	93.7	87.15	27.97	Yes
Box Elder	Residential	620	1.01	95.02	95.33	94.9	94.28	7.63	96.4	95.62	94.84	10.31	No
	Commercial	10	1.05	74.21	158.45	93.2	9.77	35.63	109.82	78.08	46.33	56.84	Yes
	Vacant Land	72	1.32	68.56	95.97	93.29	85.15	15.93	95.64	90.46	85.29	24.53	Yes
Cache	Residential	1181	1.01	99.85	99.84	99.75	99.68	2.95	100.99	100.36	99.72	11.13	No
	Commercial	13	1.07	85.89	105.71	96.32	75.60	19.79	108.83	92.26	75.68	29.73	Yes
	Vacant Land	184	1.02	102.89	103.59	102.39	100.06	10.14	108.02	105.44	102.86	16.94	No
Carbon	Residential	127	1.04	101	102.87	100.99	99.12	11.62	111.81	105.29	98.78	35.56	No
	Commercial	n/a											
	Vacant Land	21	1.02	99.92	109.51	99.53	94.25	12.65	109.78	101.58	93.37	17.75	Yes
Daggett	Residential	32	1.01	96.69	110.3	98.67	90.62	13.42	103.7	98	92.29	16.15	Yes
	Commercial	n/a											
	Vacant Land	30	1.05	111.03	110.45	100.00	100.00	26.23	146.83	116.87	86.91	68.67	No
Davis	Residential	2508	1.00	97.10	96.98	96.73	96.41	5.41	97.25	96.97	96.70	7.31	No
	Commercial	NA											
	Vacant Land	47	1.05	98.53	95.13	99.48	98.43	14.15	103.51	114.80	92.22	37.14	No
Duchesne	Residential	143	1.01	94.68	97.37	95.92	93.80	7.54	97.15	95.47	93.80	10.71	No
	Commercial	13	1.06	93.32	104.03	98.28	75.71	18.45	117.66	98.71	79.75	31.78	Yes
	Vacant Land	140	1.06	91.8	100	96.58	89.25	19.69	101.96	97.72	93.48	26.19	Yes
Emery	Residential	24	1.03	90.64	96.93	91.81	79.45	17.55	104.45	93.46	82.48	27.84	No
	Commercial	n/a											
	Vacant Land	12	1.22	59.7	107.9	70.63	20.1	51.28	100.3	72.71	45.1	59.75	Yes

Table 1 All Property Classes

County	Property Class	No. Sales	PRD	DWM	Upper Limit	Median	Lower Limit	COD	Upper Limit	Mean	Lower Limit	COV	Normal Distrib
Garfield	Residential	27	1.03	87.53	96.40	87.04	77.59	23.93	101.51	90.00	78.50	32.32	Yes
	Commercial	n/a											
	Vacant Land	41	1.84	53.28	100.40	84.94	67.44	54.97	123.16	98.11	73.06	80.89	No
Grand	Residential	101	1.01	91.24	96.16	94.17	89.50	12.96	95.53	92.09	19.01	19.01	No
	Commercial	n/a											
	Vacant Land	10	0.98	91.56	110.19	85.47	77.30	8.45	97.11	90.12	83.14	10.83	Yes
Iron	Residential	1048	1.01	96.07	96.97	96.42	95.64	9.50	97.90	96.92	95.94	16.73	No
	Commercial	19	1.00	94.99	98.21	96.47	92.20	3.78	98.05	95.43	92.81	5.69	Yes
	Vacant Land	467	1.04	93.85	99.39	98.14	94.59	16.23	99.30	97.35	95.40	22.09	No
Juab	Residential	121	1.01	95.20	97.86	95.65	94.12	8.10	98.22	95.20	93.86	12.62	No
	Commercial	n/a											
	Vacant Land	59	1.08	94.11	107.91	98.62	95.48	16.71	108.19	101.75	95.30	24.30	No
Kane	Residential	160	1.01	94.83	98.92	96.64	94.80	9.49	97.69	95.86	94.02	12.34	Yes
	Commercial	n/a											
	Vacant Land	139	1.03	93.63	98.10	95.65	91.84	14.17	99.22	96.07	92.91	19.73	Yes
Millard	Residential	37	0.98	96.96	102.01	93.69	86	12.99	100.16	95.07	89.98	16.09	Yes
	Commercial	n/a											
	Vacant Land	66	0.96	101.45	99.44	96.32	84.58	21.33	103.58	96.92	90.27	28.11	Yes
Morgan	Residential	161	1.01	96.44	98.50	97.48	95.96	9.03	99.89	97.87	95.85	13.37	No
	Commercial	n/a											
	Vacant Land	34	1.24	92.09	100.18	97.76	89.34	29.28	137.22	113.82	90.41	58.98	No
Piute	Residential	20	1.06	88.74	104.78	87.82	78.52	18.88	104.99	94.11	83.23	24.71	Yes
	Commercial	n/a											
	Vacant Land	15	1.11	91.51	121.96	98.21	89.74	13.86	112.04	101.34	90.63	19.07	Yes

Table 1 All Property Classes

County	Property Class	No. Sales	PRD	DWM	Upper Limit	Median	Lower Limit	COD	Upper Limit	Mean	Lower Limit	COV	Normal Distrib
Rich	Residential	68	1.05	98.56	104.52	100.08	97.67	12.78	107.69	103.19	98.68	18.18	Yes
	Commercial	n/a											
	Vacant Land	83	1.11	89.49	108.25	99.03	93.02	23.30	106.32	99.63	92.93	30.98	Yes
Salt Lake	Residential	8890	1.01	99.20	99.9	100.03	99.76	4.45	99.73	99.86	99.61	5.89	No
	Commercial	199	0.98	96.31	98.19	93.82	96.31	10.17	96.16	94.46	92.76	12.87	No
	Vacant Land	130	1.00	94.69	98.67	97.62	96.03	7.64	96.98	95.08	93.17	11.54	No
San Juan	Residential	47	1.00	96.53	105.76	95.60	83.94	18.89	103.81	96.89	89.96	24.45	Yes
	Commercial	n/a											
	Vacant Land	27	1.02	94.27	115	97.25	75.36	24.09	108.72	96.33	83.93	32.51	Yes
Sanpete	Residential	140	1.05	95.77	96.80	95.62	92.60	13.56	104.16	100.14	96.12	24.23	No
	Commercial	n/a											
	Vacant Land	88	1.08	93.95	98.57	95.83	89.81	21.57	108.97	101.79	94.61	33.51	No
Sevier	Residential	207	1.01	95.56	98.56	95.90	94.76	9.76	98.55	96.82	95.09	13.10	Yes
	Commercial	n/a											
	Vacant Land	59	1.10	88.51	102.85	94.23	89.02	20.58	103.90	97.34	90.78	26.05	Yes
Summit	Residential	699	1.01	97.26	98.48	97.71	96.95	8.54	99.46	98.60	97.74	11.78	No
	Commercial	17	1.07	88.83	103.61	98.75	93.67	8.01	102.47	94.71	86.94	15.95	Yes
	Vacant Land	160	1.02	98.09	100.00	98.83	97.44	10.07	103.07	100.51	97.95	16.45	No
Tooele	Residential	1143	1.00	97.77	97.19	97.63	97.95	5.44	98.30	97.77	97.47	7.30	No
	Commercial	n/a											
	Vacant Land	31	0.98	94.90	98.57	95.62	90.22	7.07	96.31	94.90	89.75	9.61	No
Uintah	Residential	319	0.99	96.60	129.50	95.46	69.42	8.68	Na	96.01	Na	10.75	Yes
	Commercial	n/a											
	Vacant Land	51	1.02	92.96	135.20	97.56	61.46	12.91	99.87	95.03	90.18	18.12	Yes

Table 1 All Property Classes

County	Property Class	No. Sales	PRD	DWM	Upper Limit	Median	Lower Limit	COD	Upper Limit	Mean	Lower Limit	COV	Normal Distrib
Utah	Residential	5028	1.01	94.43	95.56	95.36	95.10	6.09	95.59	95.37	95.16	8.25	No
	Commercial	35	1.08	89.99	103.89	97.90	95.41	11.56	103.13	96.78	90.44	19.08	Yes
	Vacant Land	258	1.04	87.68	93.16	91.22	89.34	14.76	93.38	91.19	89.01	19.56	No
Wasatch	Residential	959	1.01	93.73	96.13	95.49	95.09	6.22	95.57	95.07	94.58	8.23	No
	Commercial	14	1.08	86.81	100.00	96.40	87.92	5.91	98.43	94.11	89.79	7.95	No
	Vacant Land	300	1.01	93.78	95.89	95.32	95.07	6.21	95.37	94.93	94.50	8.35	No
Washington	Residential	4259	1.00	Na	95.34	95.16	94.97	5.80	95.27	95.04	94.82	0.10	No
	Commercial	37	1.00	Na	97.74	94.75	90.62	9.10	95.91	92.09	88.28	0.10	No
	Vacant Land	366	1.00	Na	95.72	94.86	94.46	4.10	95.39	94.87	94.35	0.10	No
Wayne	Residential	39	1.00	95.60	98.54	93.35	89.48	8.38	98.32	95.17	92.02	10.24	Yes
	Commercial	n/a											
	Vacant Land	22	1.05	87.82	100.00	88.74	79.89	15.54	100.70	91.81	82.92	21.27	Yes
Weber	Residential	2372	1.00	93.50	94.80	94.50	94.10	7.90	95.10	94.70	94.20	11.00	No
	Commercial	12	1.00	94.68	104.00	90.70	86.50	9.95	102.41	94.90	87.40	12.47	Yes
	Vacant Land	174	1.00	90.50	97.70	95.20	91.00	13.50	96.10	93.60	91.20	17.40	Yes

**TABLE 2 Residential Property**

County	Property Class	No. Sales	PRD	DWM	Upper Limit	Median	Lower Limit	COD	Upper Limit	Mean	Lower Limit	COV	Normal Distrib
Beaver	Residential	69	1.03	90.48	93.77	90.09	85.56	14.53	97.81	93.39	88.97	19.84	Yes
Box Elder	Residential	620	1.01	95.02	95.33	94.9	94.28	7.63	96.4	95.62	94.84	10.31	No
Cache	Residential	1181	1.01	99.85	99.84	99.75	99.68	2.95	100.99	100.36	99.72	11.13	No
Carbon	Residential	127	1.04	101	102.87	100.99	99.12	11.62	111.81	105.29	98.78	35.56	No
Daggett	Residential	32	1.01	96.69	110.3	98.67	90.62	13.42	103.7	98	92.29	16.15	Yes
Davis	Residential	2508	1.00	97.10	96.98	96.73	96.41	5.41	97.25	96.97	96.70	7.31	No
Duchesne	Residential	143	1.01	94.68	97.37	95.92	93.80	7.54	97.15	95.47	93.80	10.71	No
Emery	Residential	24	1.03	90.64	96.93	91.81	79.45	17.55	104.45	93.46	82.48	27.84	No
Garfield	Residential	27	1.03	87.53	96.40	87.04	77.59	23.93	101.51	90	78.5	32.32	Yes
Grand	Residential	101	1.01	91.24	96.16	94.17	89.50	12.96	95.53	92.09	19.01	19.01	No
Iron	Residential	1048	1.01	96.07	96.97	96.42	95.64	9.50	97.90	96.92	95.94	16.73	No
Juab	Residential	121	1.01	95.20	97.86	95.65	94.12	8.10	98.22	95.20	93.86	12.62	No
Kane	Residential	160	1.01	94.83	98.92	96.64	94.80	9.49	97.69	95.86	94.02	12.34	Yes
Millard	Residential	37	0.98	96.96	102.01	93.69	86	12.99	100.16	95.07	89.98	16.09	Yes
Morgan	Residential	161	1.01	96.44	98.50	97.48	95.96	9.03	99.89	97.87	95.85	13.37	No
Piute	Residential	20	1.06	88.74	104.78	87.82	78.52	18.88	104.99	94.11	83.23	24.71	Yes
Rich	Residential	68	1.05	98.56	104.52	100.08	97.67	12.78	107.69	103.19	98.68	18.18	Yes
Salt Lake	Residential	8890	1.01	99.20	99.9	100.03	99.76	4.45	99.73	99.86	99.61	5.89	No
San Juan	Residential	47	1.00	96.53	105.76	95.60	83.94	18.89	103.81	96.89	89.96	24.45	Yes
Sanpete	Residential	140	1.05	95.77	96.80	95.62	92.60	13.56	104.16	100.14	96.12	24.23	No
Sevier	Residential	207	1.01	95.56	98.56	95.9	94.76	9.76	98.55	96.82	95.09	13.10	Yes
Summit	Residential	699	1.01	97.26	98.48	97.71	96.95	8.54	99.46	98.60	97.74	11.78	No
Tooele	Residential	1143	1.00	97.77	97.19	97.63	97.95	5.44	98.30	97.77	97.47	7.3	No
Uintah	Residential	319	0.99	96.6	129.5	95.46	69.42	8.68	Na	96.01	Na	10.75	Yes
Utah	Residential	5028	1.01	Na	95.56	95.36	95.10	6.09	95.59	95.37	95.16	8.25	No
Wasatch	Residential	959	1.01	93.73	96.13	95.49	95.09	6.22	95.57	95.07	94.58	8.23	No
Washington	Residential	4259	1.00	Na	95.34	95.16	94.97	5.80	95.27	95.04	94.82	0.1	No
Wayne	Residential	39	1.00	95.60	98.54	93.35	89.48	8.38	98.32	95.17	92.02	10.24	Yes
Weber	Residential	2372	1.00	93.50	94.80	94.50	94.10	7.90	95.10	94.70	94.20	11	No

**TABLE 3 Commercial  
Property**

County	Property Class	No. Sales	PRD	DWM	Upper Limit	Median	Lower Limit	COD	Upper Limit	Mean	Lower Limit	COV	Normal Distrib
Beaver	Commercial	n/a											
Box Elder	Commercial	10	1.05	74.21	158.45	93.2	9.77	35.63	109.82	78.08	46.33	56.84	Yes
Cache	Commercial	13	1.07	85.89	105.71	96.32	75.60	19.79	108.83	92.26	75.68	29.73	Yes
Carbon	Commercial	n/a											
Daggett	Commercial	n/a											
Davis	Commercial	n/a											
Duchesne	Commercial	13	1.06	93.32	104.03	98.28	75.71	18.45	117.66	98.71	79.75	31.78	Yes
Emery	Commercial	n/a											
Garfield	Commercial	n/a											
Grand	Commercial	n/a											
Iron	Commercial	19	1.00	94.99	98.21	96.47	92.20	3.78	98.05	95.43	92.81	5.69	Yes
Juab	Commercial	n/a											
Kane	Commercial	n/a											
Millard	Commercial	n/a											
Morgan	Commercial	n/a											
Piute	Commercial	n/a											
Rich	Commercial	n/a											
Salt Lake	Commercial	199	0.98	96.31	98.19	93.82	96.31	10.17	96.16	94.46	92.76	12.87	No
San Juan	Commercial	n/a											
Sanpete	Commercial	n/a											
Sevier	Commercial	n/a											
Summit	Commercial	17	1.07	88.83	103.61	98.75	93.67	8.01	102.47	94.71	86.94	15.95	Yes
Tooele	Commercial	n/a											
Uintah	Commercial	n/a											
Utah	Commercial	35	1.08	89.99	103.89	97.90	95.41	11.56	103.13	96.78	90.44	19.08	Yes
Wasatch	Commercial	14	1.08	86.81	100	96.40	87.92	5.91	98.43	94.11	89.79	7.95	No
Washington	Commercial	37	1.00	Na	97.74	94.75	90.62	9.10	95.91	92.09	88.28	0.1	No
Wayne	Commercial	n/a											
Weber	Commercial	12	1.00	94.68	104.00	90.70	86.50	9.95	102.41	94.90	87.40	12.47	Yes

**TABLE 4 Vacant Land Property**

County	Property Class	No. Sales	PRD	DWM	Upper Limit	Median	Lower Limit	COD	Upper Limit	Mean	Lower Limit	COV	Normal Distrib
Beaver	Vacant Land	63	1.02	91.57	100	92.11	85.1	19.95	100.25	93.7	87.15	27.97	Yes
Box Elder	Vacant Land	72	1.32	68.56	95.97	93.29	85.15	15.93	95.64	90.46	85.29	24.53	Yes
Cache	Vacant Land	184	1.02	102.89	103.59	102.39	100.06	10.14	108.02	105.44	102.86	16.94	No
Carbon	Vacant Land	21	1.02	99.92	109.51	99.53	94.25	12.65	109.78	101.58	93.37	17.75	Yes
Daggett	Vacant Land	30	1.05	111.03	110.45	100.00	100.00	26.23	146.83	116.87	86.91	68.67	No
Davis	Vacant Land	47	1.05	98.53	95.13	99.48	98.43	14.15	103.51	114.80	92.22	37.14	No
Duchesne	Vacant Land	140	1.06	91.8	100	96.58	89.25	19.69	101.96	97.72	93.48	26.19	Yes
Emery	Vacant Land	12	1.22	59.7	107.9	70.63	20.1	51.28	100.3	72.71	45.1	59.75	Yes
Garfield	Vacant Land	41	1.84	53.28	100.40	84.94	67.44	54.97	123.16	98.11	73.06	80.89	No
Grand	Vacant Land	10	0.98	91.56	110.19	85.47	77.30	8.45	97.11	90.12	83.14	10.83	Yes
Iron	Vacant Land	467	1.04	93.85	99.39	98.14	94.59	16.23	99.30	97.35	95.40	22.09	No
Juab	Vacant Land	59	1.08	94.11	107.91	98.62	95.48	16.71	108.19	101.75	95.30	24.30	No
Kane	Vacant Land	139	1.03	93.63	98.10	95.65	91.84	14.17	99.22	96.07	92.91	19.73	Yes
Millard	Vacant Land	66	0.96	101.45	99.44	96.32	84.58	21.33	103.58	96.92	90.27	28.11	Yes
Morgan	Vacant Land	34	1.24	92.09	100.18	97.76	89.34	29.28	137.22	113.82	90.41	58.98	No
Piute	Vacant Land	15	1.11	91.51	121.96	98.21	89.74	13.86	112.04	101.34	90.63	19.07	Yes
Rich	Vacant Land	83	1.11	89.49	108.25	99.03	93.02	23.30	106.32	99.63	92.93	30.98	Yes
Salt Lake	Vacant Land	130	1.00	94.69	98.67	97.62	96.03	7.64	96.98	95.08	93.17	11.54	No
San Juan	Vacant Land	27	1.02	94.27	115	97.25	75.36	24.09	108.72	96.33	83.93	32.51	Yes
Sanpete	Vacant Land	88	1.08	93.95	98.57	95.83	89.81	21.57	108.97	101.79	94.61	33.51	No
Sevier	Vacant Land	59	1.10	88.51	102.85	94.23	89.02	20.58	103.9	97.34	90.78	26.05	Yes
Summit	Vacant Land	160	1.02	98.09	100	98.83	97.44	10.07	103.07	100.51	97.95	16.45	No
Tooele	Vacant Land	31	0.98	94.9	98.57	95.62	90.22	7.07	96.31	94.90	89.75	9.61	No
Uintah	Vacant Land	51	1.02	92.96	135.2	97.56	61.46	12.91	99.87	95.03	90.18	18.12	Yes
Utah	Vacant Land	258	1.04	Na	93.16	91.22	89.34	14.76	93.38	91.19	89.01	19.56	No
Wasatch	Vacant Land	300	1.01	93.78	95.89	95.32	95.07	6.21	95.37	94.93	94.50	8.35	No
Washington	Vacant Land	366	1.00	Na	95.72	94.86	94.46	4.10	95.39	94.87	94.35	0.1	No
Wayne	Vacant Land	22	1.05	87.82	100.00	88.74	79.89	15.54	100.70	91.81	82.92	21.27	Yes
Weber	Vacant Land	174	1.00	90.50	97.70	95.20	91.00	13.50	96.10	93.60	91.20	17.4	Yes