

**LINN COUNTY APPRAISER  
REAL ESTATE MARKET STUDY ANALYSIS  
FOR 2026 ASSESSMENT YEAR**

**PURSUANT TO K.S.A. 79-1460a**

A study of the Linn County real estate market for ad valorem tax purposes, utilizing mass appraisal techniques, must be performed annually by the County Appraiser's Office before mailing the valuation notices in March. This market analysis satisfies the requirements of K.S.A. 79-1460a and is not intended to be a complete narrative of market trends for individual properties in Linn County, nor is it intended to describe the market trends for individual market areas within Linn County. Neither is this an appraisal or market analysis that purports to comply with the Uniform Standards of Professional Appraisal Practice. Rather, it is intended to give a broad countywide overview of real property market trends.

Fair market values for tax purposes, as defined by K.S.A. 79-503a, except for agricultural land, should reflect the trends over the past year and value levels of the real estate market in the county as of January 1st.

A countywide study of the residential (R) real estate market utilizing data from the past five years indicates that market values have continued to experience increased market trends across all segments of the market. The growth in the residential market has been significant with demand exceeding supply thereby putting upward pressure on real estate sale prices and property values. In general, due to the higher market demand, the annual upward trend increase indications range from 7.88% up to 13.49%. Indexing of the previous year's valuation indicates an index increase of 3% countywide. Values on specific residential properties may not follow the general trend(s) due to changes in the market in specific neighborhoods, changes to a property, correction of descriptive property information, or adjustments of values based on sales of similar properties.

A study of the commercial/industrial (C) real estate market indicated that the market is somewhat stable, however, there is evidence of an upward annual median trend of 14.31% based on paired sales that have occurred over the last several years. Values on specific commercial properties may not follow the general trend(s) because of physical changes in the property, correction of a property's descriptive information, or adjustments to commercial valuation parameters.

A study of the vacant (V) property real estate market indicated that the market in some areas of the county is relatively stable with no general upward or downward trend. However, a paired sales analysis indicates that a very large upward median annual trend of up to 29.94% may exist in some portions of the county, but data is diverse and generally limited to developing areas and is not reflective of all areas. Recent years have seen greater demand for vacant land throughout the county, and some areas will experience increases as a result.

Per the provisions in K.S.A. 79-1476, the Division of Property Valuation is required to annually furnish each county with the results of its study relating to changes, if any, of the use value of

agricultural land (A). Changes can and do occur as a result of several factors including cropping practices, commodity prices, and production costs. Linn County will implement the agricultural land values for 2026 as provided by the Division of Property Valuation.

The information listed above represents countywide trends and is not intended to be a direct indicator of any particular property's value. Individual property values may change by more or less than the indicated trends due to various reasons, such as differences in location, property characteristics, available market data, data comparability, market participants' preferences, and more recent market data.

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