

South Sammamish Plateau

Area: 069

Residential Revalue for 2021 Assessment Roll



Source: Zac Gudakov, Unsplash.com



King County

Department of Assessments

Setting values, serving the community, and pursuing excellence

201 S. Jackson St., KSC-AS-0708

Seattle, WA 98104-2384

OFFICE (206) 296-7300 FAX (206) 296-0595

Email: assessor.info@kingcounty.gov

<http://www.kingcounty.gov/assessor/>



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John Wilson
Assessor

Dear Property Owners,

Our field appraisers work hard throughout the year to visit properties in neighborhoods across King County. As a result, new commercial and residential valuation notices are mailed as values are completed. We value your property at its "true and fair value" reflecting its highest and best use as prescribed by state law (RCW 84.40.030; WAC 458-07-030).

We continue to work to implement your feedback and ensure we provide you accurate and timely information. We have made significant improvements to our website and online tools to make interacting with us easier. The following report summarizes the results of the assessments for your area along with a map. Additionally, I have provided a brief tutorial of our property assessment process. It is meant to provide you with background information about our process and the basis for the assessments in your area.

Fairness, accuracy and transparency set the foundation for effective and accountable government. I am pleased to continue to incorporate your input as we make ongoing improvements to serve you. Our goal is to ensure every taxpayer is treated fairly and equitably.

Our office is here to serve you. Please don't hesitate to contact us if you ever have any questions, comments or concerns about the property assessment process and how it relates to your property.

In Service,

John Wilson

King County Assessor



How Property Is Valued

King County along with Washington's 38 other counties use mass appraisal techniques to value all real property each year for property assessment purposes.

What Are Mass Appraisal Techniques?

In King County the Mass Appraisal process incorporates statistical testing, generally accepted valuation methods, and a set of property characteristics for approximately 700,000 residential, commercial and industrial properties. More specifically for residential property, we break up King County into 88 residential market areas and annually develop market models from the sale of properties using multiple regression statistical tools. The results of the market models are then applied to all similarly situated homes within the same appraisal area.

Are Properties Inspected?

All property in King County is physically inspected at least once during each six year cycle. Each year our appraisers inspect a different geographic area. An inspection is frequently an external observation of the property to confirm whether the property has changed by adding new improvements or shows signs of deterioration more than normal for the property's age. From the property inspections we update our property assessment records for each property. In cases where an appraiser has a question, they will leave or mail a card requesting the property owner contact them.

RCW 84.40.025 - Access to property

For the purpose of assessment and valuation of all taxable property in each county, any real or personal property in each county shall be subject to visitation, investigation, examination, discovery, and listing at any reasonable time by the county assessor of the county or by any employee thereof designated for this purpose by the assessor.

In any case of refusal to such access, the assessor shall request assistance from the department of revenue which may invoke the power granted by chapter [84.08](#) RCW.

How Are Property Sales Used?

For the annual revaluation of residential properties, three years of sales are analyzed with the sales prices time adjusted to January 1 of the current assessment year. Sales prices are adjusted for time to reflect that market prices change over time. During an increasing market, older sales prices often understate the current market value. Conversely, during downward (or recessionary) markets, older sales prices may overstate a property's value on January 1 of the assessment year unless sales are time adjusted. Hence time adjustments are an important element in the valuation process.

How is Assessment Uniformity Achieved?

We have adopted the Property Assessment Standards prescribed by the International Association of Assessing Officers that may be reviewed at www.IAAO.org. As part of our valuation process statistical testing is performed by reviewing the uniformity of assessments within each specific market area, property type, and quality grade or residence age. More specifically Coefficients of Dispersion (aka COD) are developed that show the uniformity of predicted property assessments. We have set our target CODs using the standards set by IAAO which are summarized in the following table:



Type of property - General	Type of property - Specific	COD Range
Single-family Residential (including residential condominiums)	Newer or more homogeneous areas	5.0 to 10.0
Single-family Residential	Older or more heterogeneous areas	5.0 to 15.0
Other residential	Rural, seasonal, recreational, manufactured housing, 2-4-unit housing	5.0 to 20.0
Income-producing properties	Larger Areas represented by large samples	5.0 to 15.0
Income-producing properties	Smaller areas represented by smaller samples	5.0 to 20.0
Vacant land		5.0 to 25.0
Other real and personal property		Varies with local conditions

Source: IAAO, *Standard on Ratio Studies*, 2013, Table 1-3.

More results of the statistical testing process is found within the attached area report.

Requirements of State Law

Within Washington State, property is required to be revalued each year to market value based on its highest and best use. (RCW 84.41.030; 84.40.030; and WAC 458-07-030). Washington Courts have interpreted fair market value as the amount of money a buyer, willing but not obligated to buy, would pay to a seller willing but not obligated to sell. Highest and Best Use is simply viewed as the most profitable use that a property can be legally used for. In cases where a property is underutilized by a property owner, it still must be valued at its highest and best use.

Appraisal Area Reports

The following area report summarizes the property assessment activities and results for a general market area. The area report is meant to comply with state law for appraisal documentation purposes as well as provide the public with insight into the mass appraisal process.



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Department of Assessments
King County Administration Bldg.
201 S. Jackson St., KCS-AS-0708
Seattle, WA 98104-2384

John Wilson
Assessor

South Sammamish Plateau – Area 069

2021 Assessment Roll Year

Recommendation is made to post values for Area 069 to the 2022 tax roll:

Appraiser II: Madeline Scott

5/26/2021

Date

Northeast District Senior Appraiser: Jurgen Ramil

6/7/2021

Date

Residential Division Director: Jeff Darrow

6/7/2021

Date

This report is hereby accepted and the values described in the attached documentation for Area 069 should be posted to the 2022 tax roll.

John Wilson, King County Assessor

6/8/2021

Date



Executive Summary

South Sammamish Plateau - Area 069

Physical Inspection

Appraisal Date: 1/1/2021
Previous Physical Inspection: 2015
Number of Improved Sales: 1,569
Range of Sale Dates: 1/1/2018 – 12/31/2020 Sales were time adjusted to 1/1/2020.

Sales - Improved Valuation Change Summary:						
	Land	Improvements	Total	Mean Sale Price	Ratio	COD
2020 Value	\$341,300	\$608,600	\$949,900			6.48%
2021 Value	\$367,500	\$802,900	\$1,170,400	\$1,270,100	92.3%	5.63%
\$ Change	+\$26,200	+\$194,300	+\$220,500			
% Change	+7.7%	+31.9%	+23.2%			

Coefficient of Dispersion (COD) is a measure of the uniformity of the predicted assessed values for properties within this geographic area. The 2021 COD of 5.63% is an improvement from the previous COD of 6.48%. The lower the COD, the more uniform are the predicted assessed values. Refer to the table on page 3 of this report for more detail surrounding COD thresholds. Area 069 is a more homogenous market area and the COD threshold prescribed by the IAAO should be no more than 10%. The resulting COD meets or exceeds the industry assessment standards. Sales from 1/1/2018 to 12/31/2020 (at a minimum) were considered in all analysis. Sales were time adjusted to 1/1/2020.

Population - Improved Valuation Change Summary:			
	Land	Improvements	Total
2020 Value	\$354,900	\$551,000	\$905,900
2021 Value	\$386,800	\$730,900	\$1,117,700
\$ Change	+\$31,900	+\$179,900	+\$211,800
% Change	+9.0%	+32.6%	+23.4%

Number of one to three unit residences in the population: 9,441

Physical Inspection Area:

State law requires that each property be physically inspected at least once during a 6 year revaluation cycle. During the recent inspection of Area 069 – South Sammamish Plateau, appraisers were in the area, confirming data characteristics, developing new valuation models and selecting a new value for each property for the assessment year. For each of the subsequent years, the previous property values are statistically adjusted during each assessment period. Taxes are paid on total value, not on the separate amounts allocated to land and improvements.

Area 069 Physical Inspection Ratio Study Report

PRE-REVALUE RATIO ANALYSIS

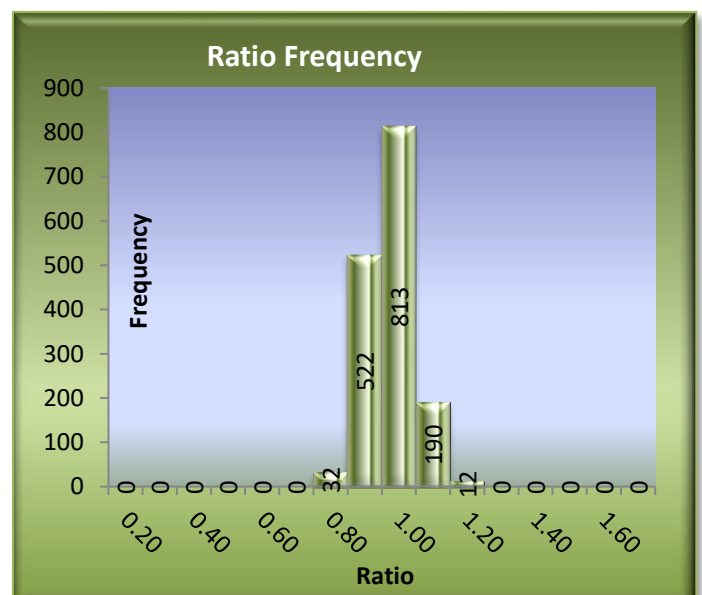
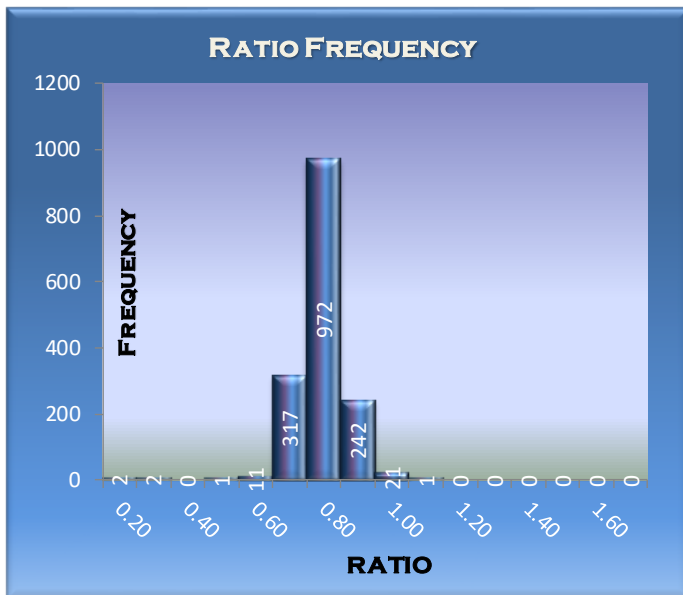
Pre-revalue ratio analysis compares time adjusted sales from 2018 through 2020 in relation to the previous assessed value as of 1/1/2021.

PRE-REVALUE RATIO SAMPLE STATISTICS	
Sample size (n)	1569
Mean Assessed Value	949,900
Mean Adj. Sales Price	1,270,100
Standard Deviation AV	271,228
Standard Deviation SP	328,982
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	0.746
Median Ratio	0.746
Weighted Mean Ratio	0.748
UNIFORMITY	
Lowest ratio	0.197
Highest ratio:	1.063
Coefficient of Dispersion	6.48%
Standard Deviation	0.066
Coefficient of Variation	8.90%
Price Related Differential (PRD)	0.997
Price Related Bias (PRB)	7.39%

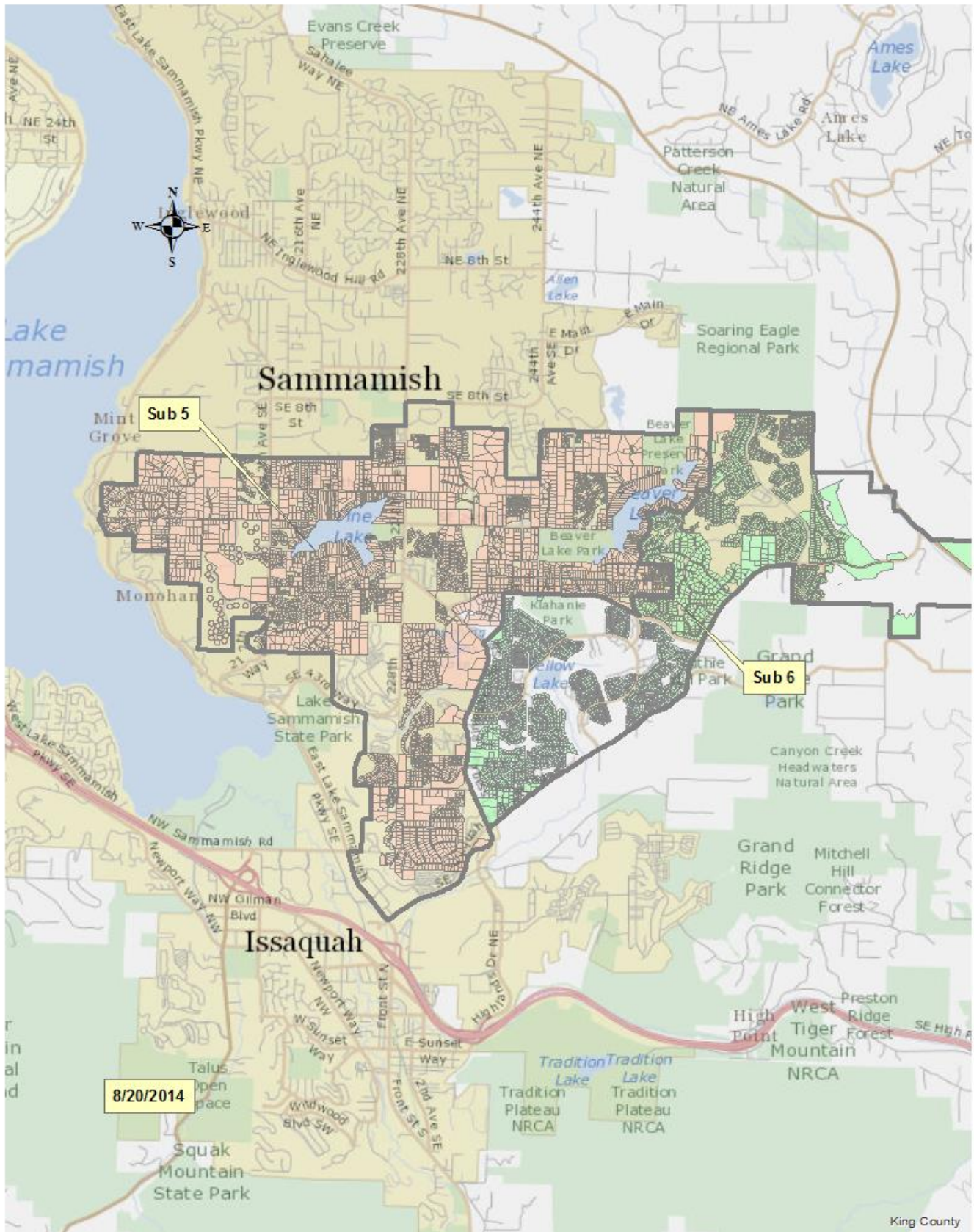
POST-REVALUE RATIO ANALYSIS

Post revalue ratio analysis compares time adjusted sales from 2018 through 2020 and reflects the assessment level after the property has been revalued to 1/1/2021.

POST REVALUE RATIO SAMPLE STATISTICS	
Sample size (n)	1569
Mean Assessed Value	1,170,400
Mean Sales Price	1,270,100
Standard Deviation AV	282,106
Standard Deviation SP	328,982
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	0.927
Median Ratio	0.923
Weighted Mean Ratio	0.922
UNIFORMITY	
Lowest ratio	0.741
Highest ratio:	1.171
Coefficient of Dispersion	5.63%
Standard Deviation	0.065
Coefficient of Variation	7.05%
Price Related Differential (PRD)	1.006
Price Related Bias (PRB)	-3.06%



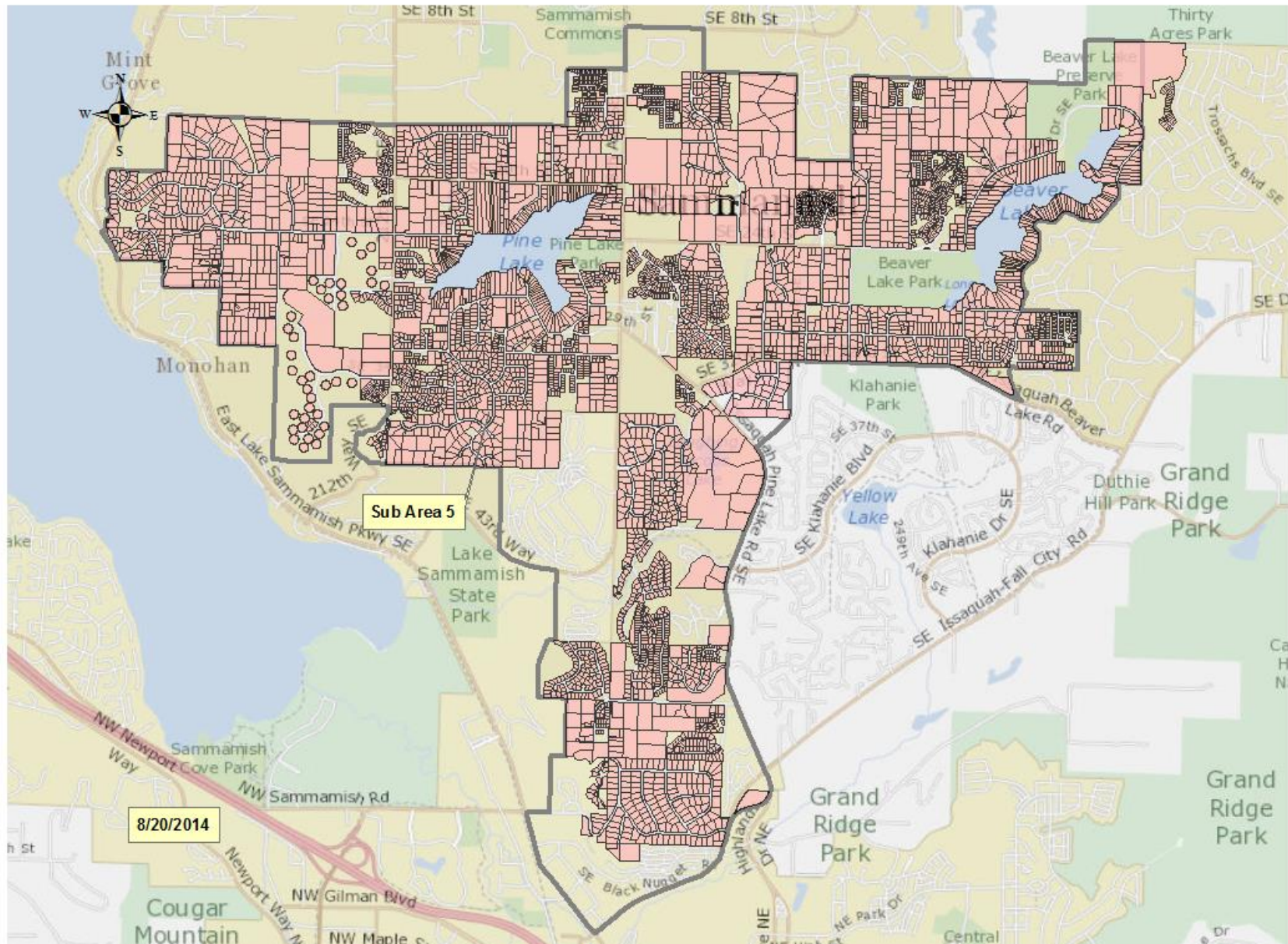
Area 069 Map



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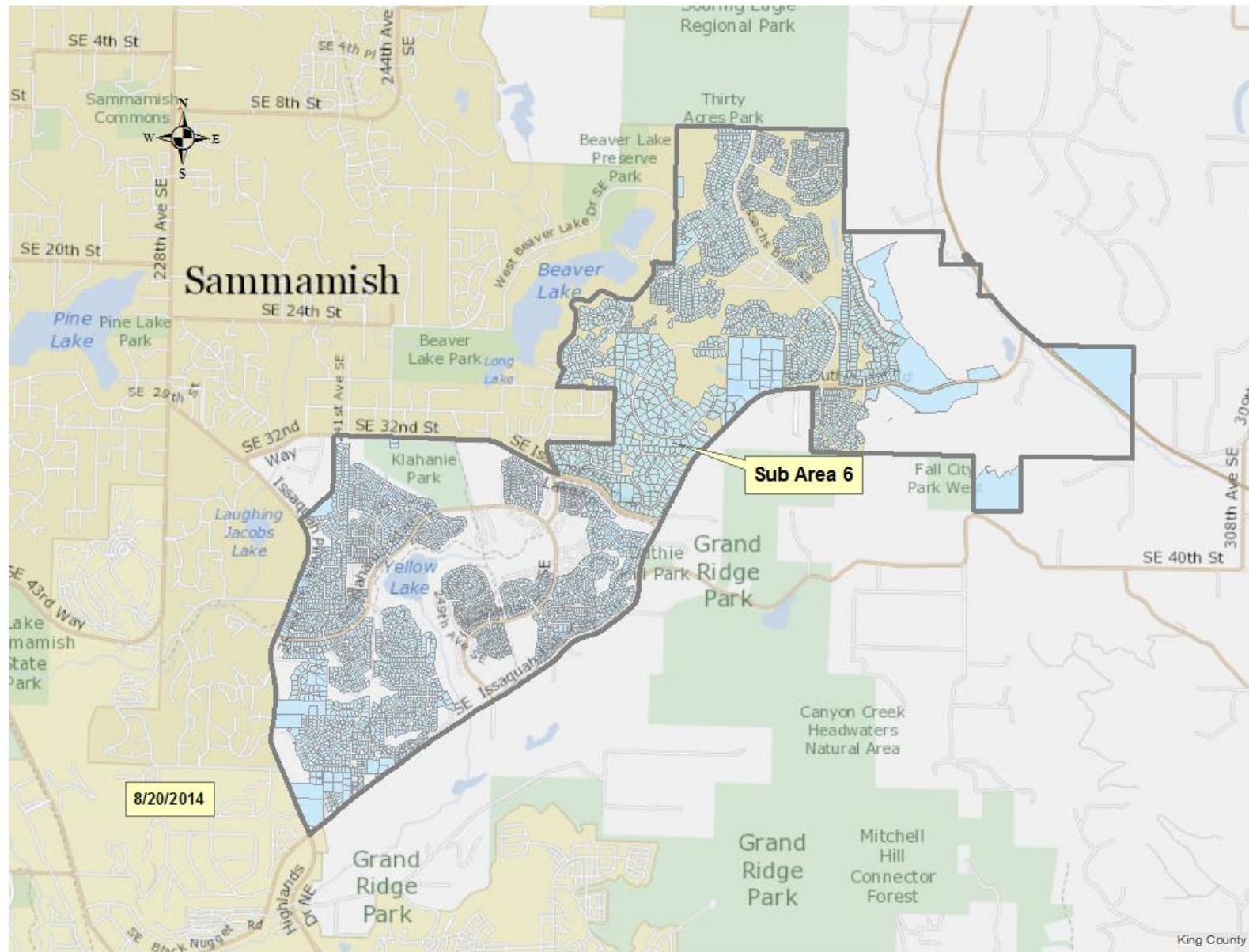


Sub Area Map



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Sub Area Map



Area Information

Name or Designation

Area 069 - South Sammamish Plateau

Boundaries

Area 069 is defined by the boundaries of East Lake Sammamish Parkway SE on the west and Issaquah-Fall City Road on the east. The southern boundary is defined by the intersection of these two roads and the Area runs north to SE 8th Street.

Maps

A general map of the area is included in this report. More detailed Assessor's maps are located on the 7th floor of the King Street Center Building.

Area Description

Area 069 is located on the South Sammamish Plateau. It includes parts of the cities of Sammamish and Issaquah and parts of unincorporated King County. The area is divided into two sub areas. The Sammamish Plateau was first settled in the late 19th century. The Plateau remained mostly rural as part of unincorporated King County until Sammamish was officially incorporated on August 31, 1999.

Sub Area 5 includes parts of the cities of Sammamish and Issaquah and parts of unincorporated King County. Both Pine Lake and Beaver Lake are located in sub area 5. The area is largely comprised of established neighborhoods with grade 8, 9, and 10 homes built primarily between 1970 through 2010 although new construction is still ongoing and robust.

Sub Area 6 includes part of the city of Sammamish and parts of unincorporated King County. The developments of Klahanie, Trossachs and Aldarra are located in sub area 6. The plats of Klahanie, Trossachs and Aldarra make up approximately 68% of the parcel count in sub area 6. Klahanie consists of mainly grade 8 homes built in the 1990's. Trossachs consists of mainly grade 10 homes built in the 1990's and Aldarra consists of mainly grade 11 homes built in the 1990's.

The area is well served by five elementary schools and two middle schools which include Creekside Elementary, Discovery Elementary, Sunny Hills Elementary, Challenger Elementary, Cascade Ridge Elementary, Pine Lake Middle School, and Beaver Lake Middle School. There are also numerous private schools. Several community parks in the area offer different outdoor activities. Lake Sammamish State Park is located just minutes to the west and both Pine Lake Park and Beaver Lake Park offer public access.

There are limited commercial amenities on the Plateau although many more are available within a short distance in downtown Issaquah as well as in the city of Redmond, approximately a 9 mile commute via Redmond-Fall City Road. The area has good access to Interstate 90, a major east – west corridor and State Route 900 which offers a corridor south to the city of Renton and additionally Issaquah-Fall City Road that offers easy access to the cities of Fall City, Snoqualmie and North Bend. From the heart of the Plateau to downtown Seattle is approximately 22 miles.

Land Valuation

Vacant sales from 1/1/2018 to 12/31/2020 were given primary consideration for valuing land with emphasis placed on those sales closest to January 1, 2021. All sales were field-verified and researched using GIS mapping. When necessary, an effort was made to contact buyers, sellers, or agents involved in the transactions. Available sales and additional Area information can be viewed on the Assessor's website with [sales lists](#), [eSales](#) and [Localscape](#). Additional information may reside in the Assessor's Real Property Database, Assessor's procedures, Assessor's "field" maps, Revalue Plan, separate studies, and statutes.

The baseland schedule accounts for impacts that are common in a specific area. The baseland schedule provided is intended to value all tax lots and platted subdivisions. In Area 69, land is valued according to zoning density.

Characteristics that were found to have the most influence on property values were development obstacles such as topography, powerlines, and environmental impacts, traffic nuisance, as well as views and waterfront amenities. Properties considered unbuildable typically require documentation showing them to be non-developable.

Unbuildable/non-developable sites may include, but are not limited to, those 100% impacted by environmental impacts, 100% impacted by significant topography, non-perc documentation on file, development rights sold, and/or no feasible access. Unbuildable parcels in Area 69 receive a significant reduction. A lack of available undeveloped residential land in Sammamish and Issaquah and analysis of land sales and development trends in the area show that taxpayers are still willing to overcome obstacles in development in order to capitalize on the full economic potential of challenged parcels.

There were a total of 19 vacant land sales available for analysis and development of the land valuation schedule. Characteristics of these sales were verified by appraisers in the field. A typical, unimpacted half-acre tax lot in Area 69 has a value of \$404,000. A 5-acre lot with no impacts or adjustments is valued between \$805,000 and \$1,358,000, depending on zoning density. Some large lots, typically over 5 acres, are valued at a per-site value, depending on the parcel zoning and perceived potential for subdivision. Per-site valuation amount accounts for number of potential building sites, any land impacts that are present, and a standard -50% reduction for associated site development costs.

Many platted subdivisions in Area 69 are valued with a flat value that applies to every lot in the plat. Much of Area 69 is platted and most plats are made up of similarly-sized lots and offer the same amenities and site developments to each of these lots. There are some exceptions for excessive lot sizes within some plats, and these are noted in the land schedule on the following pages.

Land Model

Model Development, Description and Conclusions

The land model is composed of two components: the land schedule and the adjustments tables. The land schedule and waterfront valuations were developed using statistical updates to the land schedule created during the previous Physical Inspection and validated using field-verified vacant land sales. The adjustments table was developed through a matched-pair analysis of characteristics such as traffic, views, and linear waterfront footage. Improved sales were reviewed and supported the vacant sales analysis. Appraiser judgement was applied where an exception was warranted.



Land Value Model Calibration

Acreage	Square feet	R4, R4SO, R6, R6PSO, R8, R8P, R12, R18P, SF-SL	R1, R1P	RA5, RA5P, SF-E, SF-S
	1	\$274,000	\$274,000	\$274,000
	3,000	\$291,000	\$291,000	\$291,000
	4,000	\$297,000	\$297,000	\$297,000
	5,000	\$303,000	\$303,000	\$303,000
	6,000	\$308,000	\$308,000	\$308,000
	7,000	\$314,000	\$314,000	\$314,000
	8,000	\$320,000	\$320,000	\$320,000
	9,000	\$325,000	\$325,000	\$325,000
	10,890	\$336,000	\$336,000	\$336,000
.25 Acre	11,979	\$342,000	\$342,000	\$342,000
	13,068	\$348,000	\$348,000	\$348,000
	14,157	\$355,000	\$355,000	\$355,000
	15,246	\$361,000	\$361,000	\$361,000
	16,335	\$367,000	\$367,000	\$367,000
	17,424	\$373,000	\$373,000	\$373,000
	18,513	\$379,000	\$379,000	\$379,000
	19,602	\$385,000	\$385,000	\$385,000
	20,691	\$392,000	\$392,000	\$392,000
	21,780	\$398,000	\$398,000	\$398,000
.50 Acre	22,869	\$404,000	\$404,000	\$404,000
	23,958	\$410,000	\$410,000	\$410,000
	25,047	\$416,000	\$416,000	\$416,000
	26,136	\$422,000	\$422,000	\$422,000
	27,225	\$429,000	\$429,000	\$429,000
	28,314	\$435,000	\$435,000	\$435,000
	29,403	\$441,000	\$441,000	\$441,000
	30,492	\$447,000	\$447,000	\$447,000
	31,581	\$453,000	\$453,000	\$453,000
	32,670	\$459,000	\$459,000	\$459,000
.75 Acre	33,759	\$466,000	\$466,000	\$466,000
	34,848	\$472,000	\$472,000	\$472,000
	35,937	\$478,000	\$478,000	\$478,000
	37,026	\$484,000	\$484,000	\$484,000
	38,115	\$490,000	\$490,000	\$490,000
	39,204	\$496,000	\$496,000	\$496,000
	40,293	\$503,000	\$503,000	\$503,000
	41,382	\$509,000	\$509,000	\$509,000
	42,471	\$515,000	\$515,000	\$515,000
1 Acre	43,560	\$541,000	\$521,000	\$525,000
	44,649	\$548,000	\$527,000	\$529,000
	45,738	\$555,000	\$534,000	\$534,000
	46,827	\$561,000	\$541,000	\$539,000
	47,916	\$568,000	\$548,000	\$543,000
	49,005	\$575,000	\$555,000	\$548,000
	50,094	\$582,000	\$561,000	\$553,000
	51,183	\$589,000	\$568,000	\$557,000
	52,272	\$595,000	\$575,000	\$562,000
1.25 Acre	53,361	\$602,000	\$582,000	\$567,000
	54,450	\$609,000	\$589,000	\$572,000
	55,539	\$616,000	\$595,000	\$576,000
	56,628	\$623,000	\$602,000	\$581,000
	57,717	\$629,000	\$609,000	\$586,000
	58,806	\$636,000	\$616,000	\$590,000



Land Value Model Calibration... Continued

	59,895	\$643,000	\$623,000	\$595,000
	60,984	\$650,000	\$629,000	\$600,000
	62,073	\$657,000	\$636,000	\$604,000
	63,162	\$663,000	\$643,000	\$609,000
1.5 Acre	64,251	\$670,000	\$650,000	\$614,000
	65,340	\$677,000	\$656,000	\$618,000
	67,518	\$691,000	\$670,000	\$628,000
	69,696	\$704,000	\$676,000	\$637,000
	71,874	\$718,000	\$682,000	\$646,000
1.75 Acre	74,052	\$731,000	\$688,000	\$651,000
	76,230	\$745,000	\$694,000	\$654,000
	78,408	\$759,000	\$700,000	\$656,000
	80,586	\$772,000	\$706,000	\$658,000
	82,764	\$786,000	\$712,000	\$661,000
	84,942	\$799,000	\$718,000	\$663,000
2 Acre	87,120	\$813,000	\$723,000	\$665,000
	89,298	\$827,000	\$729,000	\$668,000
	91,476	\$840,000	\$735,000	\$670,000
	93,654	\$854,000	\$741,000	\$672,000
	95,832	\$867,000	\$747,000	\$675,000
2.25 Acre	98,010	\$881,000	\$753,000	\$677,000
	100,188	\$895,000	\$759,000	\$679,000
	102,366	\$908,000	\$765,000	\$682,000
	104,544	\$922,000	\$771,000	\$684,000
	106,722	\$935,000	\$777,000	\$686,000
2.5 Acre	108,900	\$949,000	\$783,000	\$689,000
	111,078	\$957,000	\$789,000	\$691,000
	113,256	\$966,000	\$795,000	\$693,000
	115,434	\$974,000	\$801,000	\$696,000
	117,612	\$982,000	\$807,000	\$698,000
2.75 Acre	119,790	\$990,000	\$813,000	\$700,000
	121,968	\$998,000	\$819,000	\$703,000
	124,146	\$1,006,000	\$825,000	\$705,000
	126,324	\$1,015,000	\$831,000	\$707,000
	128,502	\$1,023,000	\$837,000	\$710,000
3 Acre	130,680	\$1,031,000	\$843,000	\$712,000
	132,858	\$1,039,000	\$849,000	\$714,000
	135,036	\$1,047,000	\$854,000	\$717,000
	137,214	\$1,055,000	\$860,000	\$719,000
	139,392	\$1,064,000	\$866,000	\$721,000
3.25 Acre	141,570	\$1,072,000	\$872,000	\$724,000
	143,748	\$1,080,000	\$878,000	\$726,000
	145,926	\$1,088,000	\$884,000	\$728,000
	148,104	\$1,096,000	\$890,000	\$731,000
	150,282	\$1,104,000	\$896,000	\$733,000
3.5 Acre	152,460	\$1,113,000	\$902,000	\$735,000
	154,638	\$1,121,000	\$908,000	\$738,000
	156,816	\$1,129,000	\$914,000	\$740,000
	158,994	\$1,137,000	\$920,000	\$742,000
	161,172	\$1,145,000	\$926,000	\$745,000
3.75 Acre	163,350	\$1,153,000	\$932,000	\$747,000
	165,528	\$1,162,000	\$938,000	\$749,000
	167,706	\$1,170,000	\$944,000	\$752,000
	169,884	\$1,178,000	\$950,000	\$754,000
	172,062	\$1,186,000	\$956,000	\$756,000
4 Acre	174,240	\$1,194,000	\$962,000	\$759,000
	176,418	\$1,202,000	\$968,000	\$761,000
	178,596	\$1,211,000	\$974,000	\$763,000



Land Value Model Calibration... Continued

	180,774	\$1,219,000	\$980,000	\$766,000
	182,952	\$1,227,000	\$985,000	\$768,000
4.25 Acre	185,130	\$1,235,000	\$991,000	\$770,000
	187,308	\$1,243,000	\$997,000	\$773,000
	189,486	\$1,251,000	\$1,003,000	\$775,000
	191,664	\$1,260,000	\$1,009,000	\$777,000
	193,842	\$1,268,000	\$1,015,000	\$780,000
4.5 Acre	196,020	\$1,276,000	\$1,021,000	\$782,000
	198,198	\$1,284,000	\$1,027,000	\$784,000
	200,376	\$1,292,000	\$1,033,000	\$787,000
	202,554	\$1,300,000	\$1,039,000	\$789,000
	204,732	\$1,309,000	\$1,045,000	\$791,000
4.75 Acre	206,910	\$1,317,000	\$1,051,000	\$794,000
	209,088	\$1,325,000	\$1,057,000	\$796,000
	211,266	\$1,333,000	\$1,063,000	\$798,000
	213,444	\$1,341,000	\$1,069,000	\$801,000
	215,622	\$1,349,000	\$1,075,000	\$803,000
5 Acre	217,800	\$1,358,000	\$1,081,000	\$805,000
	222,156	\$1,374,000	\$1,084,000	\$810,000
	226,512	\$1,390,000	\$1,089,000	\$815,000
	230,868	\$1,407,000	\$1,095,000	\$819,000
	235,224	\$1,423,000	\$1,100,000	\$824,000
5.5 Acre	239,580	\$1,439,000	\$1,106,000	\$829,000
	243,936	\$1,456,000	\$1,111,000	\$833,000
	248,292	\$1,472,000	\$1,117,000	\$838,000
	252,648	\$1,488,000	\$1,122,000	\$843,000
	257,004	\$1,505,000	\$1,128,000	\$847,000
6 Acre	261,360	\$1,521,000	\$1,133,000	\$852,000
	265,716	\$1,537,000	\$1,138,000	\$857,000
	270,072	\$1,554,000	\$1,144,000	\$861,000
	274,428	\$1,570,000	\$1,149,000	\$866,000
	278,784	\$1,586,000	\$1,155,000	\$871,000
6.5 Acre	283,140	\$1,603,000	\$1,160,000	\$875,000
	287,496	\$1,619,000	\$1,166,000	\$880,000
	291,852	\$1,635,000	\$1,171,000	\$885,000
	296,208	\$1,652,000	\$1,177,000	\$889,000
	300,564	\$1,668,000	\$1,182,000	\$894,000
7 Acre	304,920	\$1,684,000	\$1,187,000	\$899,000
	309,276	\$1,701,000	\$1,193,000	\$903,000
	313,632	\$1,717,000	\$1,198,000	\$908,000
	317,988	\$1,733,000	\$1,204,000	\$913,000
	322,344	\$1,750,000	\$1,209,000	\$917,000
7.5 Acre	326,700	\$1,766,000	\$1,215,000	\$922,000
	331,056	\$1,782,000	\$1,220,000	\$927,000
	335,412	\$1,799,000	\$1,226,000	\$931,000
	339,768	\$1,815,000	\$1,231,000	\$936,000
	344,124	\$1,831,000	\$1,237,000	\$941,000
8 Acre	348,480	\$1,848,000	\$1,242,000	\$945,000
	352,836	\$1,864,000	\$1,247,000	\$950,000
	357,192	\$1,880,000	\$1,253,000	\$955,000
	361,548	\$1,897,000	\$1,258,000	\$959,000
	365,904	\$1,913,000	\$1,264,000	\$964,000
8.5 Acre	370,260	\$1,929,000	\$1,269,000	\$969,000
	374,616	\$1,946,000	\$1,275,000	\$973,000
	378,972	\$1,962,000	\$1,280,000	\$978,000
	383,328	\$1,978,000	\$1,286,000	\$983,000
	387,684	\$1,995,000	\$1,291,000	\$987,000
9 Acre	392,040	\$2,011,000	\$1,296,000	\$992,000



Land Value Model Calibration... Continued

	396,396	\$2,027,000	\$1,302,000	\$997,000
	400,752	\$2,044,000	\$1,307,000	\$1,001,000
	405,108	\$2,060,000	\$1,313,000	\$1,006,000
	409,464	\$2,076,000	\$1,318,000	\$1,011,000
9.5 Acre	413,820	\$2,093,000	\$1,324,000	\$1,015,000
	418,176	\$2,109,000	\$1,329,000	\$1,020,000
	422,532	\$2,125,000	\$1,335,000	\$1,025,000
	426,888	\$2,142,000	\$1,340,000	\$1,029,000
	431,244	\$2,158,000	\$1,346,000	\$1,034,000
10 Acre	435,600	\$2,171,000	\$1,351,000	\$1,039,000
11 Acre	479,160	\$2,243,000	\$1,405,000	\$1,085,000
12 Acre	522,720	\$2,309,000	\$1,452,000	\$1,130,000
13 Acre	566,280	\$2,370,000	\$1,485,000	\$1,162,000
14 Acre	609,840	\$2,426,000	\$1,516,000	\$1,191,000
15 Acre	653,400	\$2,478,000	\$1,545,000	\$1,219,000
16 Acre	696,960	\$2,527,000	\$1,572,000	\$1,244,000
17 Acre	740,520	\$2,572,000	\$1,598,000	\$1,268,000
18 Acre	784,080	\$2,616,000	\$1,621,000	\$1,291,000
19 Acre	827,640	\$2,656,000	\$1,644,000	\$1,312,000
20 Acre	871,200	\$2,695,000	\$1,666,000	\$1,333,000
21 Acre	914,760	\$2,732,000	\$1,686,000	\$1,352,000
22 Acre	958,320	\$2,767,000	\$1,705,000	\$1,370,000
23 Acre	1,001,880	\$2,801,000	\$1,724,000	\$1,388,000
24 Acre	1,045,440	\$2,833,000	\$1,742,000	\$1,405,000
25 Acre	1,089,000	\$2,864,000	\$1,759,000	\$1,421,000
26 Acre	1,132,560	\$2,893,000	\$1,775,000	\$1,437,000
27 Acre	1,176,120	\$2,922,000	\$1,791,000	\$1,452,000
28 Acre	1,219,680	\$2,949,000	\$1,806,000	\$1,466,000
29 Acre	1,263,240	\$2,976,000	\$1,821,000	\$1,480,000
30 Acre	1,306,800	\$3,002,000	\$1,835,000	\$1,493,000
31 Acre	1,350,360	\$3,026,000	\$1,849,000	\$1,506,000
32 Acre	1,393,920	\$3,050,000	\$1,862,000	\$1,519,000
33 Acre	1,437,480	\$3,074,000	\$1,875,000	\$1,531,000
34 Acre	1,481,040	\$3,096,000	\$1,887,000	\$1,543,000
35 Acre	1,524,600	\$3,118,000	\$1,899,000	\$1,555,000
36 Acre	1,568,160	\$3,139,000	\$1,911,000	\$1,566,000
37 Acre	1,611,720	\$3,160,000	\$1,923,000	\$1,577,000
38 Acre	1,655,280	\$3,180,000	\$1,934,000	\$1,587,000
39 Acre	1,698,840	\$3,200,000	\$1,945,000	\$1,597,000
40 Acre	1,742,400	\$3,219,000	\$1,955,000	\$1,608,000
41 Acre	1,785,960	\$3,238,000	\$1,966,000	\$1,617,000
42 Acre	1,829,520	\$3,256,000	\$1,976,000	\$1,627,000
43 Acre	1,873,080	\$3,274,000	\$1,985,000	\$1,636,000
44 Acre	1,916,640	\$3,291,000	\$1,995,000	\$1,645,000
45 Acre	1,960,200	\$3,308,000	\$2,004,000	\$1,654,000

Values are interpolated between square foot sizes.

Land Value Model Calibration... Continued

Plat Land Schedule	Major	Values	Size Exception 1	Size Exception 2
AUDUBON PARK	030500	\$352,000		
AUDUBON PARK DIV 02	030501	\$352,000		
AUTUMN GLEN I	031840	\$330,000		
AUTUMN MEADOWS	031850	\$313,000		
BEAVER LAKE ESTATES	062940	\$432,000		
BEAVER LAKE ESTATES DIV 03	062942	\$405,000		
BEAVER LAKE PARK	062950	\$336,000		
BEAVER LAKE WOODS	062960	\$405,000		
BELCARA	064280	\$322,000		
BROOKSHIRE CREST	114960	\$330,000		
BROOKSHIRE EAST	114990	\$333,000		
BROOKSHIRE RIDGE	115090	\$363,000		
CAMBRIA	131042	\$391,000		
CEDAR COVE	144160	\$472,000		
CLAREMONT	160459	\$405,000		
CRESTWOOD FOREST DIV 01	184240	\$391,000		
CROSSINGS AT PINE LAKE	185308	\$322,000		
DANBURY	188810	\$404,000		
DANBURY ESTATES DIV 02	188812	\$404,000		
ELSTON RIDGE	232660	\$391,000		
EVOKE AT PINE LAKE	242810	\$391,000		
FIELD RUSH	253750	\$365,000		
FIR TREE MEADOWS	255330	\$365,000		
GLEN AT REDFORD RANCH	278210	\$313,000		
GREENTREE PARK	290990	\$459,000		
HAHNEE	300140	\$352,000		
HIGHLAND CREEK ESTATES 02	329561	\$369,000		
HIGHLAND RIDGE	329960	\$322,000		
HIGHLAND RIDGE DIV 02	329961	\$322,000		
HIGHLAND TERRACES	329971	\$322,000		
HUNTER LANE	352730	\$356,000		
HUNTER'S PLACE	352895	\$333,000		
HUNTER'S PLACE DIV 02	352896	\$333,000		
HUNTERS RIDGE	352900	\$338,000		
KEMPTON DOWNS DIV 02	381451	\$397,000		
KLAHANIE	390490	\$329,000		
KLAHANIE DIV NO 02	390491	\$329,000		
KLAHANIE DIV NO 03	390492	\$329,000		
KLAHANIE DIV NO 04	390493	\$320,000		
KLAHANIE DIV NO 05	390494	\$329,000		
KLAHANIE DIV NO 06	390495	\$329,000		
KLAHANIE DIV NO 07	390496	\$329,000		
KLAHANIE DIV NO 08	390497	\$329,000		
KLAHANIE DIV NO 09	390498	\$320,000		
KLAHANIE DIV NO 10	390499	\$329,000		
KLAHANIE DIV NO 11	390500	\$333,000		
KLAHANIE DIV NO 14	390503	\$329,000		
KLAHANIE DIV NO 15	390504	\$320,000		
KLAHANIE DIV NO 16	390505	\$320,000		
KLAHANIE DIV NO 17	390506	\$329,000		
KLAHANIE DIV NO 18	390507	\$333,000		
KLAHANIE DIV NO 19	390508	\$320,000		
KLAHANIE DIV NO 21	390510	\$308,000		
KLAHANIE DIV NO 23	390512	\$320,000		
LAC RIA NT	395680	\$568,000		
LAKE PARK TOWNHOMES AT KLAHANIE	405730	\$270,000		
LAUREL HILL ESTATES DIV 01	421522	\$391,000		



Land Value Model Calibration... Continued

LAUREL HILLS DIV 02 & 03	421526	\$391,000	
LAUREL HILLS DIV 04	421527	\$391,000	
LAURELS DIV 01 THE	422125	\$311,000	
LAURELS DIV 02 THE	422126	\$311,000	
LAURELS DIV 03 THE	422127	\$311,000	> 1 acre, Tax Lot Schedule
LAWSON PARK	423360	\$541,000	
MARCHET MEADOWS	513770	\$391,000	
MEADOW AT REDFORD RANCH	540650	\$300,000	
MOONSHADOW ESTATES	561150	\$365,000	
NORRIS ESTATES DIV 01	612700	\$300,000	
NORRIS ESTATES DIV 02	612701	\$300,000	
PARK PLACE AT PINE LAKE	664867	\$391,000	
PENHURST	670560	\$391,000	
PENNINGTON	670585	\$391,000	
PENNINGTON COURT	670587	\$313,000	
PINE ACRES	679020	\$338,000	
PINE BROOK MEADOWS	679070	\$338,000	
PINE CREEK	679083	\$391,000	
PINE GROVE	679090	\$386,000	
PINE LAKE GLEN	679099	\$322,000	
PINE LAKE HEIGHTS	679100	\$369,000	
PINE LAKE HEIGHTS DIV NO 02	679101	\$386,000	
PINE LAKE ESTATES	679105	\$391,000	
PINE LAKE ESTATES DIV NO 02	679106	\$391,000	
PINE LAKE HIGHLANDS	679110	\$369,000	
PINE LAKE PARK ADD	679120	\$369,000	
PINE LAKE WOODS	679170	\$424,000	
PINE VIEW	679330	\$385,000	
PINES AT BEAVER LAKE	679960	\$322,000	
PONDEROSA TRAILS	684330	\$365,000	
PONDEROSA TRAILS DIV 02	684331	\$352,000	
QUAIL CREST	697994	\$391,000	
RHODES & SQUIRES ADD	724820	\$363,000	
RIDGE AT PINE LAKE, THE	730020	\$446,000	
SAMMAMISH HIGHLANDS 01	752540	\$446,000	
SAMMAMISH HIGHLANDS 02	752541	\$446,000	
SAMMAMISH HIGHLANDS 03	752542	\$446,000	
SAMMAMISH 95	752553	\$405,000	
SAMMAMISH WOOD HIGHLANDS	752720	\$451,000	
SAMMAMISH WOODS	752740	\$451,000	
SAMMAMISH WOODS 02	752741	\$451,000	
SAMMAMISH WOODS 03	752742	\$451,000	
SENECA	769180	\$313,000	
SUMMER POND DIV NO 01	807838	\$329,000	
SUMMER POND DIV NO 02	807839	\$351,000	
SUMMERWOOD	807910	\$351,000	
SUNNY HILLS ESTATES	809980	\$311,000	
SUNNY HILL ESTATES NO 02	809990	\$311,000	
SUNRIDGE ESTATES	812010	\$446,000	
SUNRISE PARK DIV NO 01	812350	\$391,000	
TANSKAS PINE LAKE ADD	856490	\$396,000	
TARRINGTON PLACE	856550	\$391,000	
TIMBERCREST	864990	\$377,000	
TODD'S LANDING	865390	\$391,000	
TRADITIONS AT KLAHANIE	866505	\$311,000	
TREMONT	867920	\$352,000	
TROSSACHS DIV NO 01	869130	\$378,000	
TROSSACHS DIV NO 02	869131	\$375,000	
TROSSACHS DIV NO 03	869132	\$375,000	
TROSSACHS DIV NO 04	869133	\$378,000	



Land Value Model Calibration... Continued

TROSSACHS DIV NO 05	869134	\$378,000		
TROSSACHS DIV NO 06	869135	\$375,000		
TROSSACHS DIV NO. 07	869136	\$378,000		
TROSSACHS DIV NO. 08	869137	\$338,000		
TROSSACHS DIV NO. 09	869138	\$356,000		
TROSSACHS DIV NO. 10	869139	\$344,000		
TROSSACHS DIV NO. 13	869142	\$356,000		
TROSSACHS DIV 16 THE	869145	\$356,000		
VILLAGE AT KLAHANIE	894436	\$311,000		
WINDSOR FIELDS	947599	\$336,000		
WINDSOR FIELDS DIV II	947601	\$336,000		
WOODCREEK ACRES	951095	\$391,000		
WYNN ROSE	957813	\$322,000		
CRESTWOOD FOREST NO 02	184241	\$391,000	>15,000sf \$435,000	
CROFTON	184308	\$322,000	>9,999sf \$391,000	
FIRST BRANCH THE	255990	\$391,000	>32,000sf \$505,000	
KLAHANIE DIV NO 12	390501	\$333,000	>9,999sf \$344,000	
KLAHANIE DIV NO 20	390509	\$333,000	>9,999sf \$344,000	
PINE HILL	679095	\$487,000	>60,000sf <90,000sf \$514,000	>90,000 \$541,000
PINE LAKE MEADOWS	679115	\$432,000	>43,560sf <100,000sf \$472,000	>100,000sf \$514,000
REDHAWK	719780	\$296,000	>30,000sf \$446,000	
SARA'S CROSSING	755960	\$311,000	>30,000sf \$472,000	
SUMMER MEADOWS DIV NO 1	807835	\$329,000	>8,000sf \$333,000	
SUMMER MEADOWS DIV NO 2	807836	\$329,000	>8,000sf \$333,000	
TROSSACHS DIV NO 11	869140	\$356,000	>9,000sf \$367,000	
TROSSACHS DIV NO 12	869141	\$344,000	>9,000sf \$367,000	
TROSSACHS DIV NO 14	869143	\$356,000	>9,000sf \$367,000	
TROSSACHS DIV NO 15	869144	\$344,000	>9,000sf \$367,000	
WOODS AT BEAVER LAKE THE	954470	\$377,000	>10,000sf \$432,000	
ALDARRA DIV NO. 01	009800	Tax Lot Schedule +15%		
ALDARRA DIV NO 02	009801	Tax Lot Schedule +15%		
ALDARRA DIV NO. 03	009802	Tax Lot Schedule +15%		
ALDARRA DIV NO 04	009803	Tax Lot Schedule +15%		
ASPEN MEADOWS	029376	Tax Lot Schedule +15%		
BROOKEMONT	113750	Tax Lot Schedule +15%		
CARLTON HEIGHTS	138510	Tax Lot Schedule +10%		
GLENWOOD	280600	Tax Lot Schedule +5%		
HIGH COUNTRY DIV NO 01	327692	Tax Lot Schedule +5%		



Land Value Model Calibration... Continued

HIGH COUNTRY DIV NO 02	327693	Tax Lot Schedule +5%	>25,000sf Tax Lot Schedule
HIGH COUNTRY DIV NO 03	327694	Tax Lot Schedule +5%	
PARK HILL II	664595	Tax Lot Schedule +15%	
PINE CLASSICS	679080	Tax Lot Schedule +15%	
RAINBOW LAKE RANCH	712200	Tax Lot Schedule +15%	
ROCKMEADOW FARM	738470	Tax Lot Schedule +30%	
TIBBETT'S STATION DIV NO 01	864420	Tax Lot Schedule +10%	
TIBBETT'S STATION DIV NO 02	864421	Tax Lot Schedule +10%	
TIBBETT'S STATION DIV NO 03	864422	Tax Lot Schedule +10%	
KEMPTON DOWNS DIV NO 01	381450	\$405,000	
UPLANDS ON THE PLATEAU THE	883570	\$428,000	>40,000sf Tax Lot Schedule

Land Value Model Calibration... Continued

Adjustments to Baseland Schedule

Environmental/Sensitive Area Impact	Adjustment
Waterfront Access	5%
Adjacent to Greenbelt	5%
Adjacent to Power Lines	-5% to -25%
Topography	-5% to -40%
Traffic: High - Backs to Traffic	-5%
Traffic: High - Faces Traffic	-15%
Traffic: Moderate	-5%
Unbuildable	-80%
All Other Environmental Impacts which include Deed Restrictions, Easements, Landslide Hazard, NGPE, Restricted Size/Shape, Steep Slope Hazard, Stream, Wetland, and Water Problems	-5% to -60%

Views	Excellent	Good	Average	Fair
Lake Sammamish	30%	25%	20%	15%
Mountains (Cascade/Olympic)	20%	15%	10%	
Territorial	15%	10%	5%	

Waterfront Adjustments	
Front Footage	Waterfront Value in Addition to Baseland Value
Water Frontage up to 100 feet	\$9,250 per water front foot
Water Frontage over 100 feet	\$925,000 for the first 100 feet, then \$5,000 for every foot over 100
Poor Quality Water Frontage	\$4,250 per water front foot

*The table and notes are to be used as a guideline only; appraiser judgement is used to determine total land adjustment to each parcel. Other land impacts may exist that are not listed in this table.

**Adjustments are aggregated (e.g. -10% adjustment for topography and -10% adjustment for traffic = -20% total land adjustment).

Example land valuation (Parcel 054910-0055):

R4 Zoning, 19,300sf lot size. -5% for traffic nuisance. 50 linear feet of waterfront.

$\$384,000 \text{ Baseland value} + (50\text{ft} * \$9,250 \text{ for waterfront footage}) - 5\% \text{ total impacts} = \$804,000$

Improved Parcel Valuation

Improved Parcel Data:

Sales information is obtained from excise tax affidavits and reviewed initially by the Accounting Division, Sales Identification Section. Information is analyzed and investigated by the appraiser in the process of revaluation. All sales were verified if possible by calling either the purchaser or seller, inquiring in the field or calling the real estate agent. Characteristic data is verified for all sales if possible. Due to time constraints, interior inspections were limited. Available sales and additional Area information can be viewed on the Assessor's website with [sales lists](#), [eSales](#) and [Localscape](#). Additional information may reside in the Assessor's Real Property Database, Assessor's procedures, Assessor's "field" maps, Revalue Plan, separate studies, and statutes.

The Assessor maintains a cost model, which is specified by the physical characteristics of the improvement, such as first floor area, second floor area, total basement area, and number of bathrooms. The cost for each component is further calibrated to the 13 grades to account for quality of construction. Reconstruction Cost New (RCN) is calculated from adding up the cost of each component. Depreciation is then applied by means of a percent good table which is based on year built, grade, and condition, resulting in Reconstruction Cost New less Depreciation (RCNLD). The appraiser can make further adjustments for obsolescence (poor floor plan, design deficiencies, external nuisances etc.) if needed. The Assessor's cost model generates RCN and RCNLD for principal improvements and accessories such as detached garages and pools.

The Assessor's cost model was developed by the King County Department of Assessments in the early 1970's. It was recalibrated in 1990 to roughly approximate Marshall & Swift's square foot cost tables, and is indexed annually to keep up with current costs.

Model Development, Description and Conclusions:

Most sales were field verified and characteristics updated prior to model development. Sales were time adjusted to 1/1/2021.

The analysis of this area consisted of a systematic review of applicable characteristics which influence property values. Standard physical property characteristics that indicated possible significance in the marketplace were determined to be land value, year, grade, condition, and RCN. In addition, the analysis showed that lakefront location, Sub Area, and locations within the Overlook at Brookshire and Aldarra Div. No. 01 plats were also influential in the market.

Improved Parcel Total Value Model Calibration

Variable	Definition
Intercept	2.884934211
BaseLandC	2020 Adjusted Base Land Value
AgeC_Ren_Sq	Age Variable, adjusted for Yr Renovate
ConditionC	Bldg Condition
GradeC	Bldg Grade
Plat1YN	Major = 645340
Plat2YN	Major = 009800
Sub5YN	Res Sub Area 5
TotalRcnC	Total RCN
WftLocYN	Waterfront Location

Multiplicative Model

$(1-0.075) * \text{EXP}(2.88493421087648 - 0.00479031461724987 * \text{AgeC_Ren_sq} + 0.188770134956775 * \text{BaseLandC} + 0.192468116038909 * \text{ConditionC} - 0.046274945249435 * \text{GradeC} - 0.101044323738675 * \text{Plat1YN} - 0.0862180411397272 * \text{Plat2YN} + 0.026786046397322 * \text{Sub5YN} + 0.557151911271013 * \text{TotalRcnC} + 0.468797902864453 * \text{WftLocYN}) * 1000$

The information provided on this page serves as a basic illustration of the regression model and its components. This page is not intended to serve as a guide or framework for re-creating the regression model. More detailed information on the regression model, its components and variable transformations is available upon request.

EMV values were not generated for:

- Buildings with grade less than 6
- Buildings in Poor condition
- Building two or greater. (EMV is generated for building one only.)
- If total EMV is less than base land value
- Lot size less than 100 square feet
- Buildings with Net Condition, Obsolescence, or Pct Complete < 0

Of the improved parcels in the population, 9,408 parcels increased in value. All of these parcels were single family residences on residentially-zoned land.

Of the vacant land parcels greater than \$1,000, 164 parcels increased in value. Tax exempt parcels were excluded from the number of parcels increased.

Supplemental Models and Exceptions

Adjustment Parameter	Adjustment
Accessory Only	BaseLandVal + TotalRCNLD
Multiple Improvements	EMV Bldg1 and Accy1 + RCNLD of remaining improvements and accessories
Building Grade < 6	BaseLandVal + \$1,000 + Accy RCNLD
Lot size <	Appraiser Judgement
Total EMV < BaseLandVal	BaseLandVal + \$1,000 + Accy RCNLD or Appraiser Judgement when applicable
Percent Complete	$(EMV - BaseLandVal) * PcntComplete + BaseLandVal$
Obsolescence	$(EMV - BaseLandVal) * (100\% - PcntObsolescence) + BaseLandVal$
Percent Net Condition	$(EMV - BaseLandVal) * PcntNetCondition + BaseLandVal$
Exception Combinations and Additional Exceptions	Work file or RealProperty Notes file

King County Assessor Mobile Home Valuation

Mobile Home Data:

Sales information is obtained from excise tax affidavits and reviewed initially by the Accounting Division, Sales Identification Section. Information is analyzed and investigated by the appraiser in the process of revaluation. All sales were verified if possible by calling either the purchaser or seller, inquiring in the field or calling the real estate agent. Characteristic data is verified for all sales if possible. Due to time constraints, interior inspections were limited. Sales are listed in the Area's Sales Available List. Additional information may reside in the Assessor's Real Property Database, Assessor's procedures, Assessor's "field" maps, Revalue Plan, separate studies, and statutes.

For Mobile Homes the Assessor uses residential costs from Marshall & Swift, from the September prior to the Assessment year (i.e. Marshall & Swift's September 2020 update for the 2021 Assessment Year). The cost model specifies physical characteristics of the mobile home such as length, width, living area, class, condition, size, year built. Reconstruction Cost New (RCN) is calculated from adding up the cost of each component. Depreciation is then applied by means of a percent good table which is based on year built, class, and condition, resulting in Reconstruction Cost New less Depreciation (RCNLD). The appraiser can also apply a net condition for Mobile Homes that have depreciated beyond the normal percent good for their age and condition.

Model Development, Description and Conclusions:

There were 2 Mobile Home sales within the valuation period between 1/1/2018 and 12/31/2020, insufficient to create a reliable statistical model for valuation. Therefore, RCNLD was used for valuation.

Physical Inspection Process

Effective Date of Appraisal: January 1, 2021

Date of Appraisal Report: May 26, 2021

Appraisal Team Members and Participation

The valuation for this area was done by the following Appraisal Team. The degree of participation varied according to individual skill in relevant areas and depending on the time they joined the team.

- Madeline Scott – Appraiser II: Team lead, coordination, valuation model development and testing. Land and total valuation appraisals. Sales verification, physical inspection and report writing.
- Heidi Erickson – Appraiser I: Sales verification, appraisal analysis, land appraisal, physical inspection and total valuation.
- Julian Goss – Appraiser I: Sales verification, appraisal analysis, land appraisal, physical inspection and total valuation.
- Randal Hoffmeyer – Appraiser I: Sales verification, appraisal analysis, land appraisal, physical inspection and total valuation.
- Jieli Xu – Appraiser I: Sales verification, appraisal analysis, land appraisal, physical inspection and total valuation.

Sales Screening for Improved Parcel Analysis

In order to ensure that the Assessor's analysis of sales of improved properties best reflects the market value of the majority of the properties within an area, non-typical properties must be removed so a representative sales sample can be analyzed to determine the new valuation level. The following list illustrates examples of non-typical properties which are removed prior to the beginning of the analysis.

1. Vacant parcels
2. Mobile Home parcels
3. Multi-Parcel or Multi Building parcels
4. New construction where less than a 100% complete house was assessed for 2020
5. Existing residences where the data for 2020 is significantly different than the data for 2021 due to remodeling
6. Parcels with improvement values, but no characteristics
7. Parcels with either land or improvement values of \$10,000 or less posted for the 2020 Assessment Roll
8. Short sales, financial institution re-sales and foreclosure sales verified or appearing to be not at market

(Available sales and additional Area information can be viewed from [sales lists](#), [eSales](#) and [Localscape](#))

Highest and Best Use Analysis

As If Vacant: Market analysis of the area, together with current zoning and current and anticipated use patterns, indicate the highest and best use of the overwhelming majority of the appraised parcels is single family residential. Any other opinion of highest and best use is specifically noted in our records, and would form the basis for the valuation of that specific parcel.

As If Improved: Where any value for improvements is part of the total valuation, we are of the opinion that the present improvements produce a higher value for the property than if the site was vacant. In appraisal theory, the present use is therefore the highest and best (as improved) of the subject property, though it could be an interim use.

Standards and Measurement of Data Accuracy

Sales were verified with the purchaser, seller or real estate agent where possible. Current data was verified via field inspection and corrected. Data was collected and coded per the assessor's residential procedures manual.

Physical Inspection Process... Continued

We maintain uniformity with respect to building characteristics such as year-built, quality, condition, living area, stories, and land characteristics such as location (sub-area and plat), lot size, views, and waterfront. Other variables that are unique to the specific areas are also investigated. This approach ensures that values are equitable for all properties with respect to all measurable characteristics, whether the houses are larger or smaller, higher or lower quality, remodeled or not, with or without views or waterfront, etc.

Special Assumptions and Limiting Conditions

The sales comparison and cost approaches to value were considered for this mass appraisal valuation. After the sales verification process, the appraiser concluded that the market participants typically do not consider an income approach to value. Therefore the income approach is not applicable in this appraisal as these properties are not typically leased, but rather owner occupied. The income approach to value was not considered in the valuation of this area.

The following Departmental guidelines were considered and adhered to:

- Sales from 1/1/2018 to 12/31/2020 (at minimum) were considered in all analyses.
- Sales were time adjusted to 1/1/2021.
- This report is intended to meet the requirements of the Uniform Standards of Professional Appraisal Practice Standards 5 & 6.



Area 069 Market Value Changes Over Time

In a changing market, recognition of a sales trend to adjust a population of sold properties to a common date is required to allow for value differences over time. Market conditions prevalent in the last three years indicated that the best methodology for tracking market movement through time is a modeling technique using splines. Put simply, this is a way of drawing best fit lines through the data points in situations where there may be several different trends going on at different times. Splines are the use of two or more straight lines to approximate trends and directions in the market. Splines are best suited to react to the sudden market changes. To create larger and more reliable data sets for time trending, it was necessary in most instances to combine geographic areas that were performing similarly in the marketplace. The following chart shows the % time adjustment required for sales to reflect the indicated market value as of the assessment date, **January 1, 2021**.

The time adjustment formula for AREA 69 is:

$$(0.862236724864501 + 0.000138554727478523 * ((SaleDate \leq 43435) * SaleDate + (SaleDate > 43435) * 43435 - 44197) - 0.000380358981901381 * ((SaleDate \geq 43800) * SaleDate + (SaleDate < 43800) * 43800 - 44197)) / (0.862236724864501 + 0.000138554727478523 * (-762))$$

For example, a sale of \$475,000 which occurred on October 1, 2019 would be adjusted by the time trend factor of 1.200, resulting in an adjusted value of \$570,000 (\$475,000 * 1.200 = \$570,000) – truncated to the nearest \$1000.

Area 069 Market Value Changes Over Time

SaleDate	Adjustment (Factor)	Equivalent Percent
1/1/2018	1.138	13.8%
2/1/2018	1.144	14.4%
3/1/2018	1.149	14.9%
4/1/2018	1.155	15.5%
5/1/2018	1.160	16.0%
6/1/2018	1.166	16.6%
7/1/2018	1.172	17.2%
8/1/2018	1.177	17.7%
9/1/2018	1.183	18.3%
10/1/2018	1.188	18.8%
11/1/2018	1.194	19.4%
12/1/2018	1.200	20.0%
1/1/2019	1.200	20.0%
2/1/2019	1.200	20.0%
3/1/2019	1.200	20.0%
4/1/2019	1.200	20.0%
5/1/2019	1.200	20.0%
6/1/2019	1.200	20.0%
7/1/2019	1.200	20.0%
8/1/2019	1.200	20.0%
9/1/2019	1.200	20.0%
10/1/2019	1.200	20.0%
11/1/2019	1.200	20.0%
12/1/2019	1.200	20.0%
1/1/2020	1.184	18.4%
2/1/2020	1.168	16.8%
3/1/2020	1.154	15.4%
4/1/2020	1.138	13.8%
5/1/2020	1.123	12.3%
6/1/2020	1.108	10.8%
7/1/2020	1.092	9.2%
8/1/2020	1.077	7.7%
9/1/2020	1.061	6.1%
10/1/2020	1.046	4.6%
11/1/2020	1.031	3.1%
12/1/2020	1.016	1.6%
1/1/2021	1	0.0%

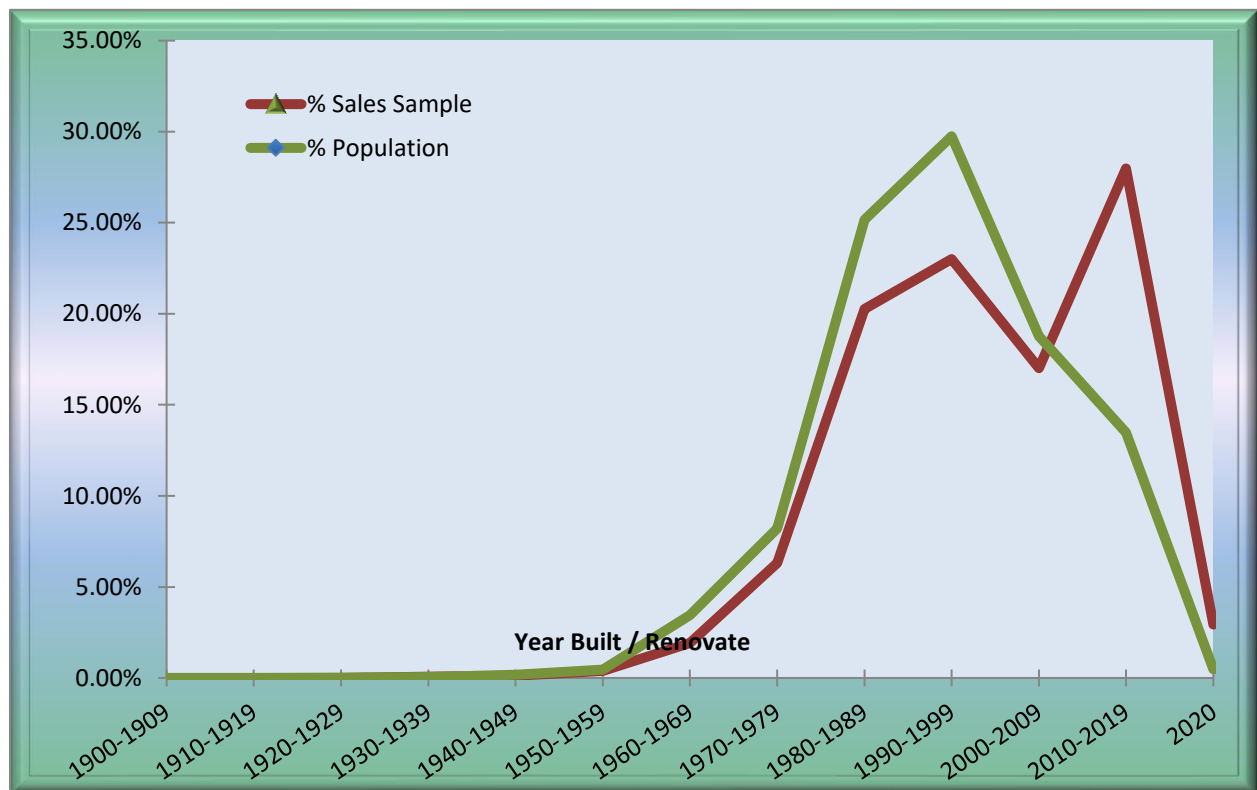
Sales Sample Representation of Population Year Built or Renovated

Sales

Year Built/Ren	Frequency	% Sales Sample
1900-1909	0	0.00%
1910-1919	0	0.00%
1920-1929	0	0.00%
1930-1939	1	0.06%
1940-1949	2	0.13%
1950-1959	6	0.38%
1960-1969	30	1.91%
1970-1979	99	6.31%
1980-1989	318	20.27%
1990-1999	361	23.01%
2000-2009	267	17.02%
2010-2019	439	27.98%
2020	46	2.93%
	1,569	

Population

Year Built/Ren	Frequency	% Population
1900-1909	0	0.00%
1910-1919	1	0.01%
1920-1929	4	0.04%
1930-1939	6	0.06%
1940-1949	14	0.15%
1950-1959	46	0.49%
1960-1969	314	3.33%
1970-1979	737	7.81%
1980-1989	2,288	24.23%
1990-1999	2,630	27.86%
2000-2009	1,927	20.41%
2010-2019	1,430	15.15%
2020	44	0.47%
	9,441	



Sales of new homes built over the last few years are over represented in this sample.

This is a common occurrence due to the fact that most new homes will sell shortly after completion. This over representation was found to lack statistical significance during the modeling process.



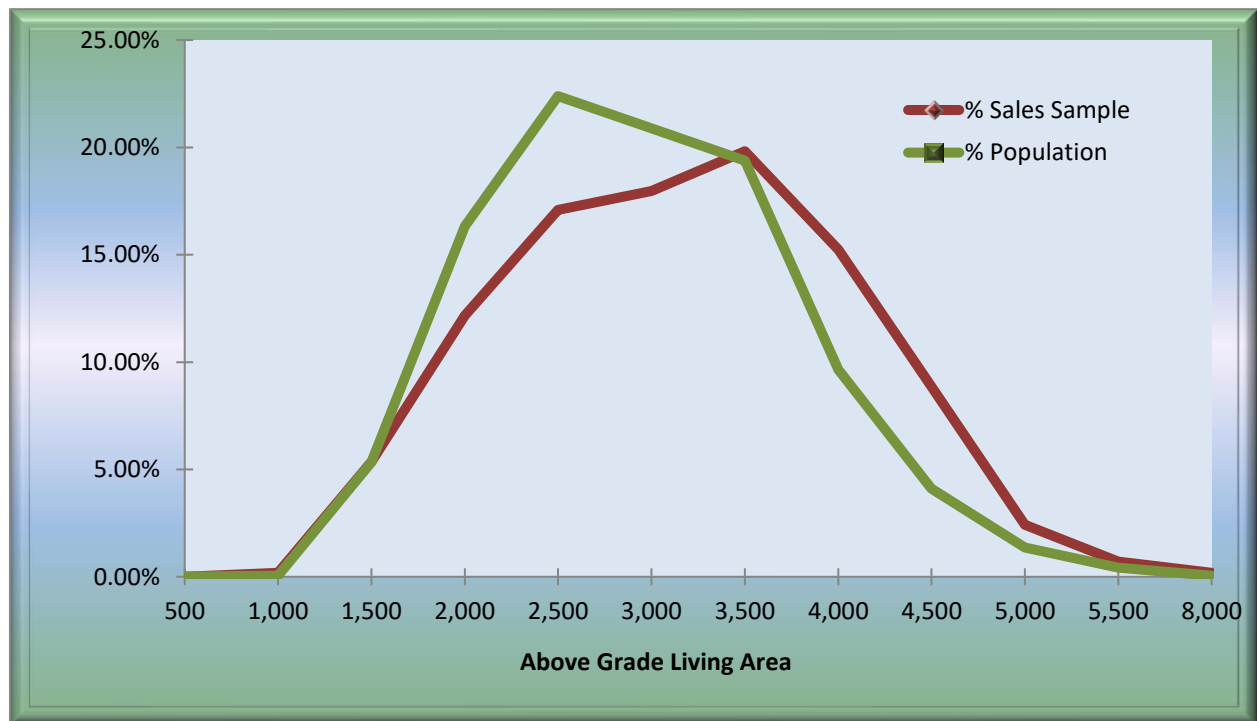
Sales Sample Representation of Population Above Grade Living Area

Sales

AGLA	Frequency	% Sales Sample
500	0	0.00%
1,000	3	0.19%
1,500	84	5.35%
2,000	191	12.17%
2,500	268	17.08%
3,000	282	17.97%
3,500	311	19.82%
4,000	239	15.23%
4,500	139	8.86%
5,000	38	2.42%
5,500	11	0.70%
8,000	3	0.19%
1,569		

Population

AGLA	Frequency	% Population
500	1	0.01%
1,000	6	0.06%
1,500	532	5.63%
2,000	1,433	15.18%
2,500	2,023	21.43%
3,000	1,919	20.33%
3,500	1,827	19.35%
4,000	997	10.56%
4,500	470	4.98%
5,000	160	1.69%
5,500	49	0.52%
8,000	24	0.25%
9,441		



The sales sample frequency distribution follows the population distribution fairly closely with regard to Above Grade Living Area (AGLA). This distribution is adequate for both accurate analysis and appraisals.



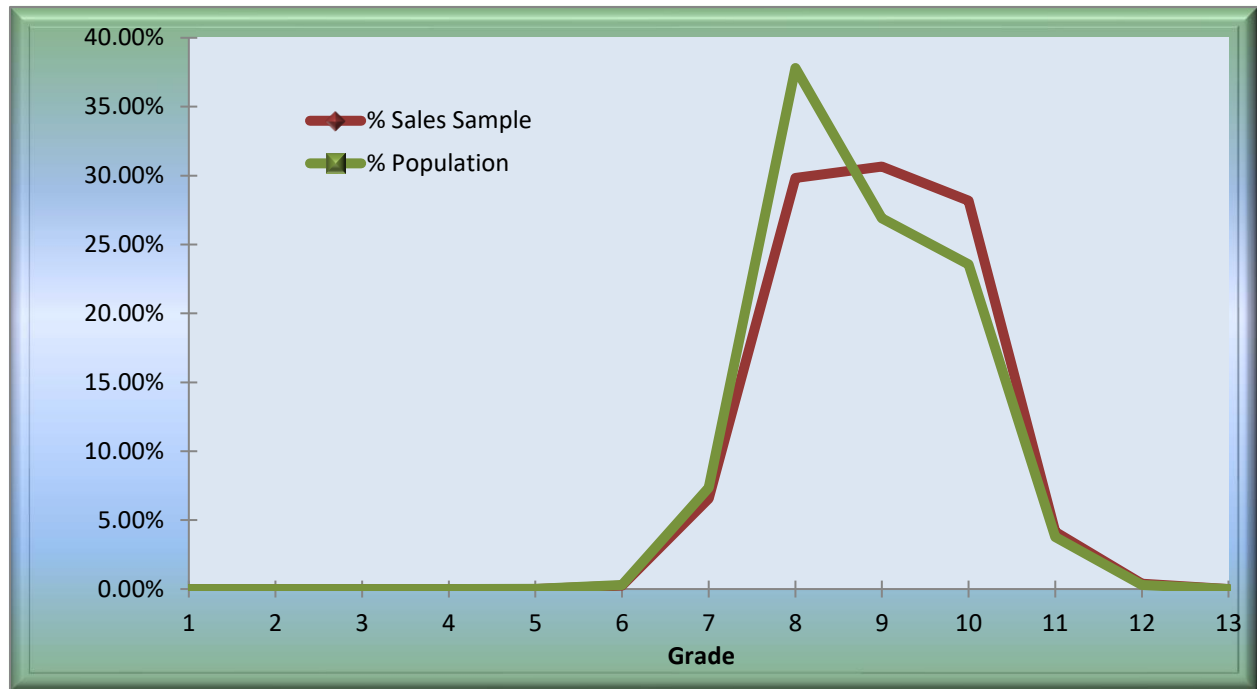
Sales Sample Representation of Population Building Grade

Sales

Grade	Frequency	% Sales Sample
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	0	0.00%
5	0	0.00%
6	4	0.25%
7	103	6.56%
8	468	29.83%
9	481	30.66%
10	442	28.17%
11	65	4.14%
12	6	0.38%
13	0	0.00%
1,569		

Population

Grade	Frequency	% Population
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	0	0.00%
5	0	0.00%
6	33	0.35%
7	813	8.61%
8	3,330	35.27%
9	2,392	25.34%
10	2,378	25.19%
11	441	4.67%
12	53	0.56%
13	1	0.01%
9,441		



The sales sample frequency distribution follows the population distribution relatively closely with regard to Building Grades. This distribution is adequate for both accurate analysis and appraisals.



Results

Appraiser judgment prevails in all decisions regarding individual parcel valuation. Each parcel is field reviewed and a value selected based on general and specific data pertaining to the parcel, the neighborhood, and the market. The appraiser determines which available value estimate may be appropriate. This value estimate may be adjusted based on particular characteristics and conditions as they occur in the valuation area.

The assessment level target for all Residential areas in King County, including this area, is 0.925. The International Association of Assessing Officers recommends a range of 0.90 to 1.10. Due to rounding or other statistical influences the median for a particular area may be slightly above or below this target. The median assessment level for this area is 92.3%.

Application of these recommended values for the 2021 assessment year (taxes payable in 2022) results in an average total change from the 2020 assessments of +23.4%. This increase is due partly to market changes over time and the previous assessment levels.

A Ratio Study was completed just prior to the application of the 2021 recommended values. This study benchmarks the prior assessment level using 2020 posted values (1/1/2020) compared to current adjusted sale prices (1/1/2021). The study was also repeated after the application of the 2021 recommended values. The results show an improvement in the COD from 6.48% to 5.63%.

The Appraisal Team recommends application of the Appraiser selected values, as indicated by the appropriate model or method.

Note: More details and information regarding aspects of the valuations and the report are retained in the working files kept in the appropriate district office.

Area 069 Housing Profile



Grade 5/ Year Built 1967/ Total Living Area 480sf



Grade 6/ Year Built 1940/ Total Living Area 1,060sf



Grade 7/ Year Built 1983/ Total Living Area 1,680sf



Grade 8/ Year Built 2018/ Total Living Area 3,330sf



Grade 9/ Year Built 2018/ Total Living Area 3,180sf



Grade 10/ Year Built 2012/ Total Living Area 4,300sf

Area 069 Housing Profile



Grade 11/ Year Built 2006/ Total Living Area 4,310sf



Grade 12/ Year Built 2005/ Total Living Area 5,560sf

Glossary for Improved Sales

Condition: Relative to Age and Grade

1= Poor	Many repairs needed. Showing serious deterioration.
2= Fair	Some repairs needed immediately. Much deferred maintenance.
3= Average	Depending upon age of improvement; normal amount of upkeep for the age of the home.
4= Good	Condition above the norm for the age of the home. Indicates extra attention and care has been taken to maintain.
5= Very Good	Excellent maintenance and updating on home. Not a total renovation.

Residential Building Grades

Grades 1 - 3	Falls short of minimum building standards. Normally cabin or inferior structure.
Grade 4	Generally older low quality construction. Does not meet code.
Grade 5	Lower construction costs and workmanship. Small, simple design.
Grade 6	Lowest grade currently meeting building codes. Low quality materials, simple designs.
Grade 7	Average grade of construction and design. Commonly seen in plats and older subdivisions.
Grade 8	Just above average in construction and design. Usually better materials in both the exterior and interior finishes.
Grade 9	Better architectural design, with extra exterior and interior design and quality.
Grade 10	Homes of this quality generally have high quality features. Finish work is better, and more design quality is seen in the floor plans and larger square footage.
Grade 11	Custom design and higher quality finish work, with added amenities of solid woods, bathroom fixtures and more luxurious options.
Grade 12	Custom design and excellent builders. All materials are of the highest quality and all conveniences are present.
Grade 13	Generally custom designed and built. Approaching the Mansion level. Large amount of highest quality cabinet work, wood trim and marble; large entries.



USPAP Compliance

Client and Intended Use of the Appraisal:

This mass appraisal report is intended for use by the public, King County Assessor and other agencies or departments administering or confirming ad valorem property taxes. Use of this report by others for other purposes is not intended by the appraiser. The use of this appraisal, analyses and conclusions is limited to the administration of ad valorem property taxes in accordance with Washington State law. As such it is written in concise form to minimize paperwork. The assessor intends that this report conform to the Uniform Standards of Professional Appraisal Practice (USPAP) requirements for a mass appraisal report as stated in USPAP Standard 6. To fully understand this report the reader may need to refer to the Assessor's Property Record Files, Assessors Real Property Data Base, separate studies, Assessor's Procedures, Assessor's field maps, Revalue Plan and the statutes.

The purpose of this report is to explain and document the methods, data and analysis used in the revaluation of King County. King County is on a six year physical inspection cycle with annual statistical updates. The revaluation plan is approved by Washington State Department of Revenue. The Revaluation Plan is subject to their periodic review.

Definition and date of value estimate:

Market Value

The basis of all assessments is the true and fair value of property. True and fair value means market value (Spokane etc. R. Company v. Spokane County, 75 Wash. 72 (1913); Mason County Overtaxed, Inc. v. Mason County, 62 Wn. 2d (1963); AGO 57-58, No. 2, 1/8/57; AGO 65-66, No. 65, 12/31/65).

The true and fair value of a property in money for property tax valuation purposes is its "market value" or amount of money a buyer willing but not obligated to buy would pay for it to a seller willing but not obligated to sell. In arriving at a determination of such value, the assessing officer can consider only those factors which can within reason be said to affect the price in negotiations between a willing purchaser and a willing seller, and he must consider all of such factors. (AGO 65,66, No. 65, 12/31/65)

Retrospective market values are reported herein because the date of the report is subsequent to the effective date of valuation. The analysis reflects market conditions that existed on the effective date of appraisal.

Highest and Best Use

RCW 84.40.030

All property shall be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.

An assessment may not be determined by a method that assumes a land usage or highest and best use not permitted, for that property being appraised, under existing zoning or land use planning ordinances or statutes or other government restrictions.

USPAP Compliance...Continued

WAC 458-07-030 (3) True and fair value -- Highest and best use.

Unless specifically provided otherwise by statute, all property shall be valued on the basis of its highest and best use for assessment purposes. Highest and best use is the most profitable, likely use to which a property can be put. It is the use which will yield the highest return on the owner's investment. Any reasonable use to which the property may be put may be taken into consideration and if it is peculiarly adapted to some particular use, that fact may be taken into consideration. Uses that are within the realm of possibility, but not reasonably probable of occurrence, shall not be considered in valuing property at its highest and best use.

If a property is particularly adapted to some particular use this fact may be taken into consideration in estimating the highest and best use. (Samish Gun Club v. Skagit County, 118 Wash. 578 (1922))

The present use of the property may constitute its highest and best use. The appraiser shall, however, consider the uses to which similar property similarly located is being put. (Finch v. Grays Harbor County, 121 Wash. 486 (1922))

The fact that the owner of the property chooses to use it for less productive purposes than similar land is being used shall be ignored in the highest and best use estimate. (Samish Gun Club v. Skagit County, 118 Wash. 578 (1922))

Where land has been classified or zoned as to its use, the county assessor may consider this fact, but he shall not be bound to such zoning in exercising his judgment as to the highest and best use of the property. (AGO 63-64, No. 107, 6/6/64)

Date of Value Estimate

RCW 84.36.005

All property now existing, or that is hereafter created or brought into this state, shall be subject to assessment and taxation for state, county, and other taxing district purposes, upon equalized valuations thereof, fixed with reference thereto on the first day of January at twelve o'clock meridian in each year, excepting such as is exempted from taxation by law.

RCW 36.21.080

The county assessor is authorized to place any property that is increased in value due to construction or alteration for which a building permit was issued, or should have been issued, under chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits on the assessment rolls for the purposes of tax levy up to August 31st of each year. The assessed valuation of the property shall be considered as of July 31st of that year.

Reference should be made to the property card or computer file as to when each property was valued. Sales consummating before and after the appraisal date may be used and are analyzed as to their indication of value at the date of valuation. If market conditions have changed then the appraisal will state a logical cutoff date after which no market date is used as an indicator of value.



USPAP Compliance...Continued

Property Rights Appraised: Fee Simple

Wash Constitution Article 7 § 1 Taxation:

All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. All real estate shall constitute one class.

Trimble v. Seattle, 231 U.S. 683, 689, 58 L. Ed. 435, 34 S. Ct. 218 (1914)

...the entire [fee] estate is to be assessed and taxed as a unit...

Folsom v. Spokane County, 111 Wn. 2d 256 (1988)

...the ultimate appraisal should endeavor to arrive at the fair market value of the property as if it were an unencumbered fee...

The Dictionary of Real Estate Appraisal, 3rd Addition, Appraisal Institute.

Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.

Assumptions and Limiting Conditions:

1. No opinion as to title is rendered. Data on ownership and legal description were obtained from public records. Title is assumed to be marketable and free and clear of all liens and encumbrances, easements and restrictions unless shown on maps or property record files. The property is appraised assuming it to be under responsible ownership and competent management and available for its highest and best use.
2. No engineering survey has been made by the appraiser. Except as specifically stated, data relative to size and area were taken from sources considered reliable, and no encroachment of real property improvements is assumed to exist.
3. No responsibility for hidden defects or conformity to specific governmental requirements, such as fire, building and safety, earthquake, or occupancy codes, can be assumed without provision of specific professional or governmental inspections.
4. Rental areas herein discussed have been calculated in accord with generally accepted industry standards.
5. The projections included in this report are utilized to assist in the valuation process and are based on current market conditions and anticipated short term supply demand factors. Therefore, the projections are subject to changes in future conditions that cannot be accurately predicted by the appraiser and could affect the future income or value projections.
6. The property is assumed uncontaminated unless the owner comes forward to the Assessor and provides other information.
7. The appraiser is not qualified to detect the existence of potentially hazardous material which may or may not be present on or near the property. The existence of such substances may have an effect on the value of the property. No consideration has been given in this analysis to any potential diminution in value should such hazardous materials be found (unless specifically noted). We urge the taxpayer to retain an expert in the field and submit data affecting value to the assessor.



USPAP Compliance...Continued

8. No opinion is intended to be expressed for legal matters or that would require specialized investigation or knowledge beyond that ordinarily employed by real estate appraisers, although such matters may be discussed in the report.
9. Maps, plats and exhibits included herein are for illustration only, as an aid in visualizing matters discussed within the report. They should not be considered as surveys or relied upon for any other purpose.
10. The appraisal is the valuation of the fee simple interest. Unless shown on the Assessor's parcel maps, easements adversely affecting property value were not considered.
11. An attempt to segregate personal property from the real estate in this appraisal has been made.
12. Items which are considered to be "typical finish" and generally included in a real property transfer, but are legally considered leasehold improvements are included in the valuation unless otherwise noted.
13. The movable equipment and/or fixtures have not been appraised as part of the real estate. The identifiable permanently fixed equipment has been appraised in accordance with RCW 84.04.090 and WAC 458-12-010.
14. I have considered the effect of value of those anticipated public and private improvements of which I have common knowledge. I can make no special effort to contact the various jurisdictions to determine the extent of their public improvements.
15. Exterior inspections were made of all properties in the physical inspection areas (outlined in the body of the report) however; due to lack of access and time few received interior inspections.

Scope of Work Performed:

Research and analyses performed are identified in the body of the revaluation report. The assessor has no access to title reports and other documents. Because of legal limitations we did not research such items as easements, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations and special assessments. Disclosure of interior home features and, actual income and expenses by property owners is not a requirement by law therefore attempts to obtain and analyze this information are not always successful. The mass appraisal performed must be completed in the time limits indicated in the Revaluation Plan and as budgeted. The scope of work performed and disclosure of research and analyses not performed are identified throughout the body of the report.

Certification:

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct
- The report analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.



USPAP Compliance...Continued

- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- The area(s) physically inspected for purposes of this revaluation are outlined in the body of this report.
- The individuals listed below were part of the “appraisal team” and provided significant real property appraisal assistance to the person signing this certification. Any services regarding the subject area performed by the appraiser within the prior three years, as an appraiser or in any other capacity is listed adjacent their name.
- To the best of my knowledge the following services were performed by the appraisal team within the subject area in the last three years:

Heidi Erickson – Appraiser I: sales verification, appeals response preparation/review, land and total valuation, new construction evaluation

Julian Goss – Appraiser I: sales verification, appeals response preparation/review, land and total valuation, new construction evaluation

Randal Hoffmeyer – Appraiser I: sales verification, appeals response preparation/review, land and total valuation, new construction evaluation

Jieli Xu – Appraiser I: sales verification, appeals response preparation/review, land and total valuation, new construction evaluation.

- Any services regarding the subject area performed by me within the prior three years, as an appraiser or in any other capacity is listed adjacent to my name.
- To the best of my knowledge the following services were performed by me within the subject area in the last three years:

Madeline Scott – Appraiser II: sales verification, appeals response preparation/review, land and total valuation, new construction evaluation, physical inspection model development and report preparation.



May 26, 2021

Appraiser II

Date



King County

Department of Assessments

King Street Center
201 S. Jackson St., KCS-AS-0708
Seattle, WA 98104-2384
(206) 296-7300 FAX (206) 296-0595
Email: assessor.info@kingcounty.gov

John Wilson Assessor

As we start preparations for the 2021 property assessments, it is helpful to remember that the mission and work of the Assessor's Office sets the foundation for efficient and effective government and is vital to ensure adequate funding for services in our communities. Maintaining the public's confidence in our property tax system requires that we build on a track record of fairness, equity, and uniformity in property assessments. Though we face ongoing economic challenges, I challenge each of us to seek out strategies for continuous improvement in our business processes.

Please follow these standards as you perform your tasks.

- Use all appropriate mass appraisal techniques as stated in Washington State Laws, Washington State Administrative Codes, Uniform Standards of Professional Appraisal Practice (USPAP), and accepted International Association of Assessing Officers (IAAO) standards and practices.
- Work with your supervisor on the development of the annual valuation plan and develop the scope of work for your portion of appraisal work assigned, including physical inspections and statistical updates of properties;
- Where applicable, validate correctness of physical characteristics and sales of all vacant and improved properties.
- Appraise land as if vacant and available for development to its highest and best use. The improvements are to be valued at their contribution to the total in compliance with applicable laws, codes and DOR guidelines. The Jurisdictional Exception is applied in cases where Federal, State or local laws or regulations preclude compliance with USPAP;
- Develop and validate valuation models as delineated by IAAO standards: Standard on Mass Appraisal of Real Property and Standard on Ratio Studies. Apply models uniformly to sold and unsold properties, so that ratio statistics can be accurately inferred to the entire population.
- Time adjust sales to January 1, 2021 in conformance with generally accepted appraisal practices.
- Prepare written reports in compliance with USPAP Standard 6 for Mass Appraisals. The intended users of your appraisals and the written reports include the public, Assessor, the Boards of Equalization and Tax Appeals, and potentially other governmental jurisdictions. The intended use of the appraisals and the written reports is the administration of ad valorem property taxation.

Thank you for your continued hard work on behalf of our office and the taxpayers of King County. Your dedication to accurate and fair assessments is why our office is one of the best in the nation.

John Wilson

