Burien

Area: 096

Residential Revalue for 2026 Assessment Roll

Source: https://www.facebook.com/CityofBurien/photos

King County

Department of Assessments

Setting values, serving the community, and pursuing excellence

201 S. Jackson St., Room 708, KSC – AS – 0708

Seattle, WA 98104

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

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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 with 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. Additionally, I have provided a brief tutorial on our property assessment process. It is meant to provide you with background information about our process and the basis for your area assessments.

Fairness, accuracy, and transparency set the foundation for an 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 that every taxpayer is treated fairly and equitably.

Our office is here to serve you. Please don't hesitate to contact us if you 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, uses 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 730,000 residential, commercial, and industrial properties. More specifically for residential property, we break up King County into 89 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 are found in 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, who is 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 for which a property can be legally used. 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.

King County
Department of Assessments
King Street Center
201 S. Jackson St., KSC-AS-0708
Seattle, WA 98104

John Wilson
Assessor

Burien – Area 096

2026 Assessment Roll Year

The recommendation is made to post values for Area 096r to the 2027 tax roll:

This report is hereby accepted and the values described in the attached documentation for Area 096 should be posted to the 2027 tax roll.

Al Dams

John Wilson, King County Assessor

8-26-26

Date

Executive Summary
Burien - Area 096
Physical Inspection

Appraisal Date: 1/1/2026

Previous Physical Inspection: 2020

Number of Improved Sales: 476

Range of Sale Dates: 1/1/2023 – 12/31/2025 Sales were time adjusted to 1/1/2026.

Sales - Improved Valuation Change Summary:

	Land	Improvements	Total	Mean Sale Price	Ratio	COD
2025 Value	$263,600	$356,900	$620,500			7.09%
2026 Value	$303,800	$320,700	$624,500	$679,500	92.3%	6.47%
$ Change	+$40,200	-$36,200	+$4,000			
% Change	+15.3%	-10.1%	+0.6%			

Coefficient of Dispersion (COD) is a measure of the uniformity of the predicted assessed values for properties within this geographic area. The 2026 COD of 6.47% is an improvement from the previous COD of 7.09%. The lower the COD, the more uniform the predicted assessed values. Refer to the table on page 3 of this report for more details surrounding COD thresholds. Area 096 is a heterogeneous area, and the COD threshold prescribed by the IAAO should be no more than 15%. The resulting COD meets or exceeds the industry assessment standards. Sales from 1/1/2023 to 12/31/2025 (at a minimum) were considered in all analyses. Sales were time adjusted to 1/1/2026.

Population - Improved Valuation Change Summary:

	Land	Improvements	Total
2025 Value	$268,700	$317,000	$585,700
2026 Value	$308,800	$279,900	$588,700
$ Change	+$40,100	-$37,100	+$3,000
% Change	+14.9%	-11.7%	+0.5%

Number of one to four-unit residences in the population: 5,774

Physical Inspection Area:

State law requires that each property be physically inspected at least once during a six-year revaluation cycle. During the recent inspection of Area 096 – Burien, 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 subsequent year, 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.

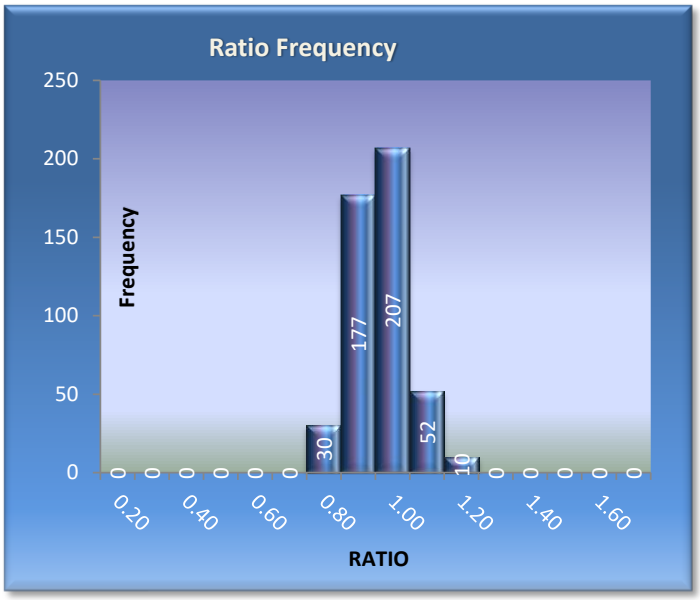
The current physical inspection analysis for Area 096 indicated a substantial change was needed in the allocation of the land and improvement value as part of the total. Land is valued as though vacant and at its highest and best use. The improvement value is a residual remaining when land is subtracted from total value.

Area 096 Physical Inspection Ratio Study Report

PRE-REVALUE RATIO ANALYSIS

Pre-revalue ratio analysis compares time-adjusted sales from 2023 through 2025 in relation to the previously assessed value as of 1/1/2025.

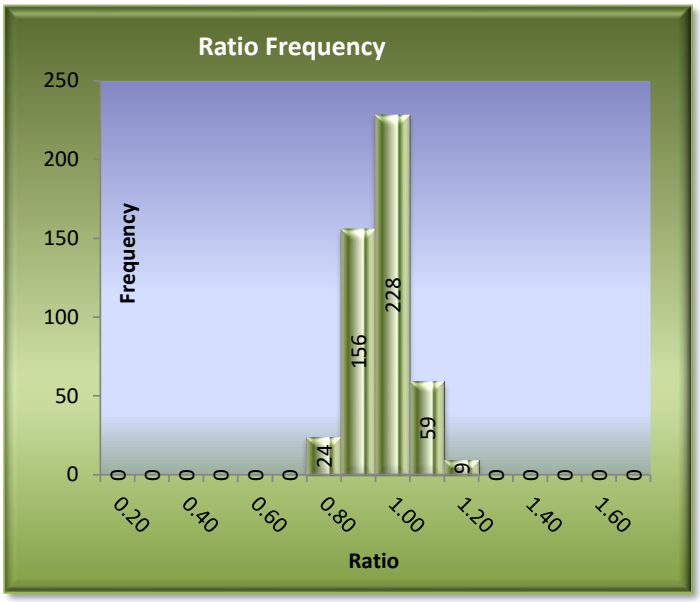
PRE-REVALUE RATIO SAMPLE STATISTICS	
Sample size (n)	476
Mean Assessed Value	620,500
Mean Adj. Sales Price	679,500
Standard Deviation AV	155,651
Standard Deviation SP	173,856
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	0.918
Median Ratio	0.912
Weighted Mean Ratio	0.913
UNIFORMITY	
Lowest ratio	0.702
Highest ratio:	1.187
Coefficient of Dispersion	7.09%
Standard Deviation	0.082
Coefficient of Variation	8.97%
Price Related Differential (PRD)	1.005
Price Related Bias (PRB)	-1.54%



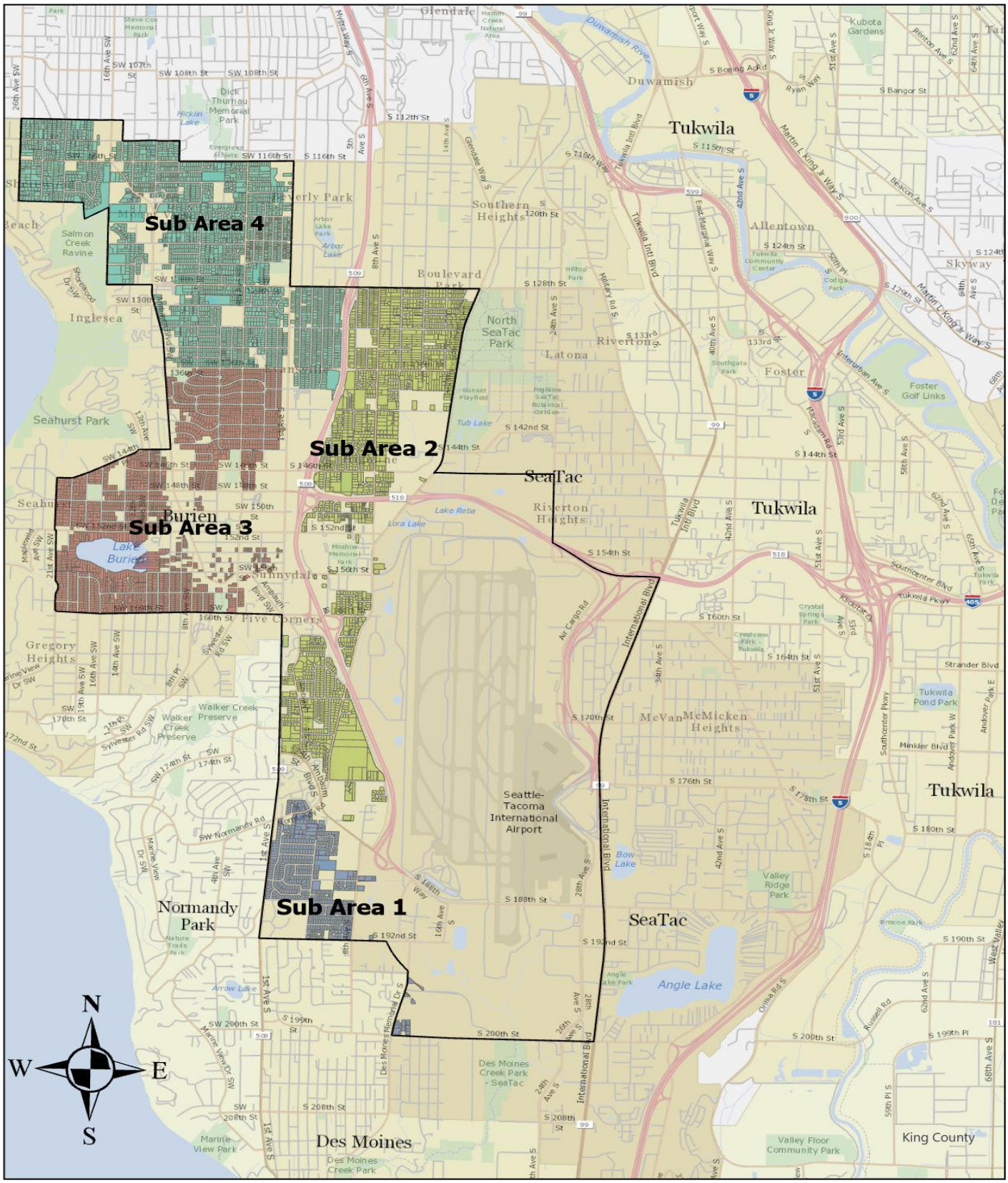
POST-REVALUE RATIO ANALYSIS

Post-revalue ratio analysis compares time-adjusted sales from 2023 through 2025 and reflects the assessment level after the property has been revalued to 1/1/2026.

POST REVALUE RATIO SAMPLE STATISTICS	
Sample size (n)	476
Mean Assessed Value	624,500
Mean Sales Price	679,500
Standard Deviation AV	151,389
Standard Deviation SP	173,856
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	0.925
Median Ratio	0.923
Weighted Mean Ratio	0.919
UNIFORMITY	
Lowest ratio	0.724
Highest ratio:	1.189
Coefficient of Dispersion	6.47%
Standard Deviation	0.076
Coefficient of Variation	8.23%
Price Related Differential (PRD)	1.006
Price Related Bias (PRB)	-3.88%



Area 096 Map



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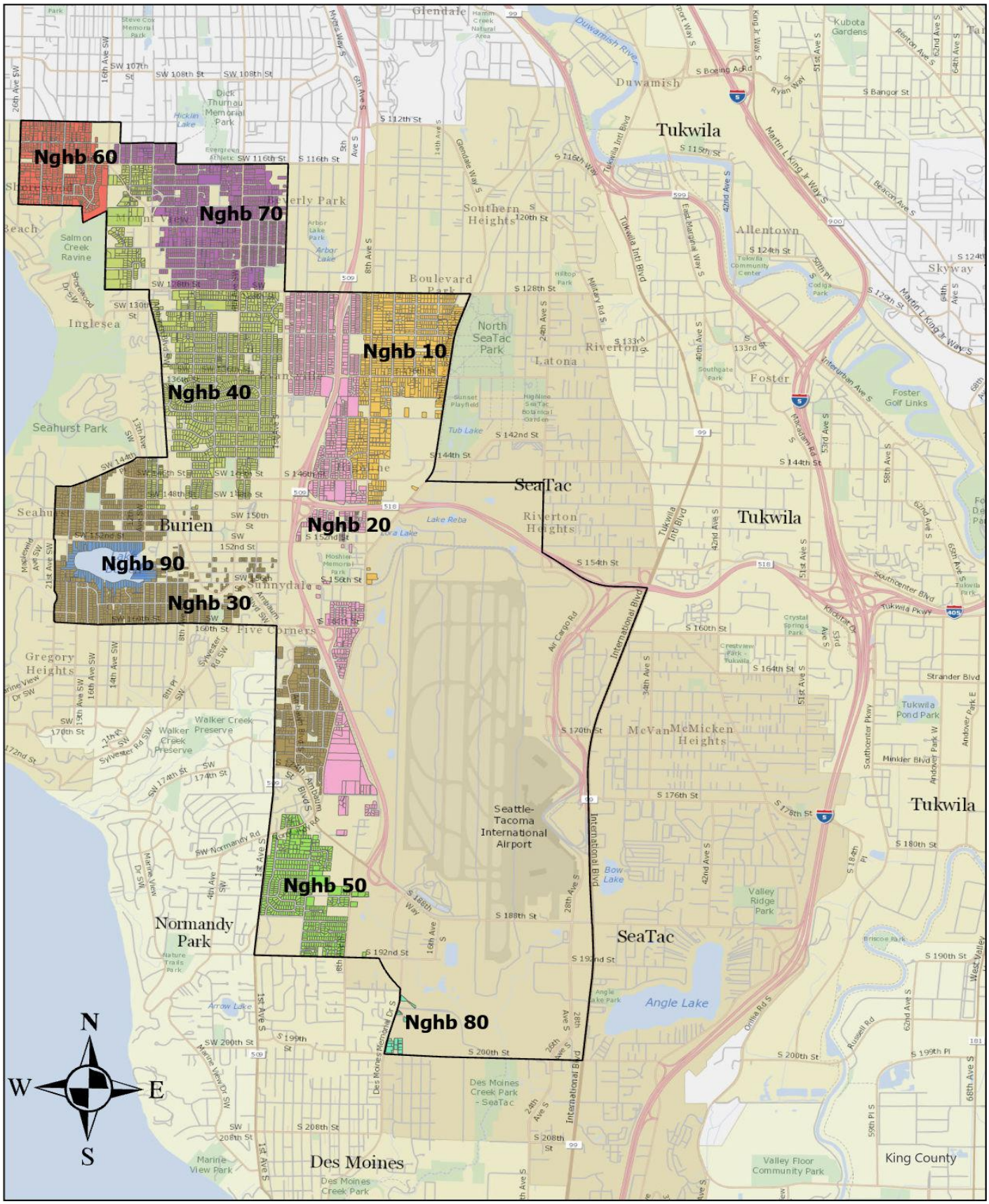
Neighborhood Map



Area Information

Name or Designation

Area 096 - Burien

Boundaries

Area 96 has irregular boundaries. It is mostly bounded on the north by SW 112th Street, SW 116th Street, South 128th Street; east by 10th Avenue SW, portion of 1st Avenue South, North SeaTac Park, Des Moines Memorial Dr South, State Route 509, SeaTac Airport and 13th Avenue South; west by 26th Avenue SW, Ambaum Boulevard SW, 21st Avenue SW and portion of 1st Avenue South; south by SW 160th Street extending to SW 200th 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.

Area Description

Area 096 is located directly south of Seattle. It includes most of the City of Burien and a small part of the City of SeaTac. The eastern portions border North SeaTac Park and Seattle Tacoma International Airport. Many commercial and government establishments are located in the area. There is easy access to Hwy 509, Hwy 518, Hwy 99, Interstate 5, and Sound Transit. Lake Burien is located in this area but has no public access. Seola Beach, a short distance away, is located on Puget Sound and has nice beaches for recreation. Some homes on the northwestern side of the area have views of Puget Sound.

Homes in this area are affected by traffic and airplane noise. The method for measuring and administering the magnitude of market impact from airport nuisance is to narrowly define market areas. This is accomplished by creating narrowly defined market areas, sub areas, neighborhoods, and plats that are all similarly situated and by extension similarly impacted. In lieu of creating an additive market adjustment for the nuisance (e.g. less 25% for airport nuisance), this method allows the market to reflect the nuisance in the sale prices of the properties sold within the defined market boundaries. To mitigate the noise from the airplanes many of the homes received the "Port Package". This package is also known as the sound insulation package and was designed to reduce aircraft noise inside of homes. This package consisted of installing double or triple pane windows and increasing the insulation.

The majority of improvements are single family residences of grade 7 quality in average condition built in the 1950's. The predominant zoning is single family zoning.

Historically, the sub-area boundaries have been based on geographical locations that are naturally separated by major arterials, as well as, by population size to facilitate workloads for appraisal teams. Area 096 is divided into 4 subareas which are shown on the Area Map.

Land Valuation

Vacant sales from 1/1/2023 to 12/31/2025 were given primary consideration for valuing land with emphasis placed on those sales closest to January 1, 2026.

Area 096 contains 7,260 parcels of which approximately 4% are vacant. Due to the few vacant parcels in the area, there are a limited number of sales of vacant land. Thirteen land sales in this area in the last 3 years were used to develop the land model for Area 096. Both vacant sites and tear down sales, where the purchaser intended to remove the improvement, were utilized to develop a model for the valuation of each land parcel. The Sales Comparison approach was utilized to determine land value. This was supplemented by extracted land values from improved sales, allocation of land values from improved properties for townhouses, and paired sales analysis for land characteristic adjustments. Location, zoning, lot size, views, waterfront, topography, stream, external nuisances, and traffic noise are the primary influences on land value.

The predominant zoning for the area is single family. Following zoning law changes made by the State of Washington, the city of Burien started implementing zoning changes on land zoned for single family development. The city of Burien has developed new residential zones (R-1, R-2, R-3, R-4 and R-5) to replace the existing residential single-family zones and has reduced the minimum lot size requirements. The purpose of this change is to promote the development of accessory dwelling units (ADUs) within new and existing single-family developments to provide additional housing choices for all economic income levels, multi-generational households, and smaller households in residential neighborhoods. There are also new residential commercial Mixed-Use zones (MU-1, MU-2, MU-2 E, MU-2 CD, MU-A, MU-DT). Other zonings found in Area 096 include Industrial (I), Airport Industrial (AI-1, AI-2), and Regional Business Mix (RBX), and RS-7200.

Due to these changes, starting in 2025 the emergence of condominiums being built on single family zoned land began in Burien. As a result, there are more developers competing with single family purchasers to buy properties. Before 2025 developers generally could only construct one house per 7,200 square feet of land. By converting single family homes and accessory dwelling units to condominiums developers can now sell multiple houses, thereby, maximizing their profits. Currently on a 5,000 square foot lot zoned R-2 one can build and sell up to four condominiums.

The result of these law regulation changes will be higher density in established single family zoned neighborhoods. One will now be able to sell off part of their parcel and have it developed into smaller living unit structures. They may also decide to teardown older homes and build all new smaller unit structures. These single family development opportunities will be competing with townhouse development opportunities on residential commercial zoned parcels.

A separate analysis was done for Townhouse improved properties. The land value for Townhouses was primarily developed using the allocation method. Although the lots varied in size no adjustments were made for size as the larger lots typically had parking pads or ingress/egress paths or driveways. Adjustments for views and traffic considerations, etc. were done in the same manner as single-family zoned properties.

There are 72 waterfront parcels in the area all fronting Lake Burien. There were 5 waterfront sales. The waterfront parcels were valued using the land schedule based on dry lot size with the neighborhood adjustment applied. Then the net positive & negative adjustment for view amenities and other land characteristics if applicable was applied, plus a waterfront adjustment based on the number of front feet.

Neighborhoods
Based primarily on location and building grade, 9 neighborhoods have been identified within Area 096. While these neighborhoods tend to be distinct, there is no clear boundary between them; rather gradual differences that increase with distance. These areas have been assigned neighborhood codes primarily as a means of identifying the different land values within them. A map of these neighborhoods is included in this report.

Parcels improved with townhouse dwellings have received an additional neighborhood coding in the last place digit of the neighborhood code. Only townhouses have this coding. This coding is for the parcel's position within the plat as an end unit, middle unit, or stand-alone unit, and will be described in more detail in the land value model calibration portion.

Neighborhood 10: Located on the east side of Area 96, in Sub Area 2, south of South 128th Street and west of North SeaTac Park. Virtually all of the parcels are located within the city of Burien. Building grades are mostly grade 6 or 7 quality construction. This neighborhood has 17 manufactured homes.

Neighborhood 20: Located within the city of Burien, in Sub Areas 2 and 4; and is bisected by SR 509. Building grades are mostly grade 6 or 7 quality construction. There are 43 townhouse dwellings in this neighborhood. This neighborhood has 9 manufactured homes.

Neighborhood 30: Located on the west side of Area 96, in Sub Areas 2 and 3. The neighborhood surrounds Lake Burien but does not include the waterfront parcels. All of the parcels are located within the city of Burien. Building grades are mostly grade 6 or 7 quality construction. There are 19 townhouse dwellings in this neighborhood and 7 manufactured homes.

Neighborhood 40: Located on the east side of Area 96, in Sub Areas 3 and 4. All of the parcels are located within the city of Burien. Building grades are mostly grade 6 or 7 quality construction. This neighborhood has 10 manufactured homes.

Neighborhood 50: Located on the south side of Area 96, in Sub Area 1, and is directly east of 1st Avenue S. Virtually all of the parcels are located within the city of Burien with only 6 parcels located in the city of SeaTac. Building grades are mostly grade 7 quality construction. This neighborhood has only 1 manufactured home.

Neighborhood 60: Located on the northwest corner of Area 96, in Sub Area 4, south of SW 112th Street. All of the parcels are located within the city of Burien. Building grades are mostly grade 7 quality construction. This neighborhood has only 1 manufactured home.

Neighborhood 70: Located on the north side of Area 96, in Sub Area 4, just west of Occidental Avenue S and north of Neighborhood 40. All of the parcels are located within the city of Burien and are mostly single family zoning. Building grades are mostly grade 6 or 7 quality construction. This neighborhood has the highest number of manufactured homes with 20.

Neighborhood 80: Located in the southeast corner of Area 96, in Sub Area 1, immediately north of S 201st Street and east of Neighborhood 50. It has the smallest number of parcels and all are located in the city of SeaTac and zoned Industrial. This neighborhood has 4 manufactured homes.

Neighborhood 90: This neighborhood is comprised of Lake Burien waterfront parcels. It is located in the west side of Area 96, in Sub Area 3. All of the parcels are located within the city of Burien. This neighborhood has the largest concentration of high-grade dwellings. There are no manufactured homes in this neighborhood.

Airport Noise
The method for measuring and administering the magnitude of market impact from airport nuisance is to narrowly define market areas. This is accomplished by creating narrowly defined market areas, sub areas, neighborhoods, and plats that are all similarly situated and by extension similarly impacted. In lieu of creating an additive market adjustment for the nuisance (e.g. less 25% for airport nuisance), this method allows the market to reflect the nuisance in the sale prices of the properties sold within the defined market boundaries.

Topography Adjustments
Adjustments for topography were made either as a Land Value Percent adjustment or Percent Unusable based on the effective lot size. In either case, the Topography field is checked "Yes". During the physical inspection process, the assigned appraiser determined if each parcel's value was impacted by topography; if a parcel is coded with topography and no adjustment was deemed necessary, the appraiser has included an explanation in the note field of Real Property.

Land Table
Land value was determined from available data of vacant and time-adjusted tear down sales, together with consideration for neighborhood influences. There was a lack of representation for Multi-Family and Commercial zoning land sales, these were considered along with the single family zoned land sales. In some cases, parcels with commercial zoning were equalized to surrounding commercial land values based on appraiser judgement and knowledge of the area. Neighborhood adjustments were determined by examining land sales, which were supplemented by the analysis of extracted land values from improved properties.

Actual lot square footage was rounded down to the next Land Schedule grouping. Thus, a 5,200 SF lot would go to the 5,000 SF level on the table. Parcels smaller than 1,000 SF and lots larger than the enclosed table were valued as appraiser selects.

Land Model

Model Development, Description and Conclusions

The land model is composed of four components: the land schedule, neighborhood schedule, townhouse plat schedule and the land characteristic adjustment table. Data on lot size, zoning, location, topography, access, utilities, and views were considered while developing the land model. The sales comparison approach and appraisal judgment were used to determine land value. Tear-down sales were a major consideration in the development of the land model in addition to true vacant land sales. The neighborhood schedule was determined through the sales comparison approach, supplemented by extraction analysis. The townhouse schedule was determined through allocation analysis. The adjustment table for characteristics such as traffic, topography, and views was

developed through a matched-pair analysis along with years of appraisal experience and knowledge in the area.

Appraiser judgment was applied where an exception was warranted. In some cases, the land value for commercial zoned parcels with a single family improvement was equalized to nearby commercial values. A note for the valuation method was included in these cases. For a complete list of sales in the Area, please visit eSales or Localscape.

The following base land schedule is used for single-site parcels. Valuations are continuous in relation to lot size and are not interpolated between established land values.

In all cases, appraiser judgment was used in selecting the land value for each parcel.

Land Value Model Calibration

Single Family and Multi Family Zoning

Lot Size (Sq Ft)	Neighborhood								
	10	20	30	40	50	60	70	80	90
500	58,000	62,000	91,000	73,000	62,000	87,000	73,000	62,000	105,000
1000	88,000	93,000	137,000	110,000	93,000	132,000	110,000	93,000	159,000
1500	148,000	157,000	231,000	185,000	157,000	222,000	185,000	157,000	268,000
2000	156,000	165,000	243,000	195,000	165,000	234,000	195,000	165,000	282,000
3000	170,000	181,000	266,000	213,000	181,000	255,000	213,000	181,000	308,000
4000	188,000	199,000	293,000	235,000	199,000	282,000	235,000	199,000	340,000
5000	204,000	216,000	318,000	255,000	216,000	306,000	255,000	216,000	369,000
6000	220,000	233,000	343,000	275,000	233,000	330,000	275,000	233,000	398,000
7000	236,000	250,000	368,000	295,000	250,000	354,000	295,000	250,000	427,000
8000	250,000	266,000	391,000	313,000	266,000	375,000	313,000	266,000	453,000
9000	263,000	279,000	411,000	329,000	279,000	394,000	329,000	279,000	477,000
10000	274,000	291,000	428,000	343,000	291,000	411,000	343,000	291,000	497,000
12000	284,000	301,000	443,000	355,000	301,000	426,000	355,000	301,000	514,000
14000	292,000	310,000	456,000	365,000	310,000	438,000	365,000	310,000	529,000
16000	300,000	318,000	468,000	375,000	318,000	450,000	375,000	318,000	543,000
18000	306,000	325,000	478,000	383,000	325,000	459,000	383,000	325,000	555,000
20000	312,000	332,000	488,000	391,000	332,000	469,000	391,000	332,000	566,000
22000	319,000	339,000	498,000	399,000	339,000	478,000	399,000	339,000	578,000
24000	324,000	344,000	506,000	405,000	344,000	486,000	405,000	344,000	587,000
26000	328,000	349,000	513,000	411,000	349,000	493,000	411,000	349,000	595,000
28000	332,000	353,000	520,000	416,000	353,000	499,000	416,000	353,000	603,000
30000	336,000	357,000	526,000	421,000	357,000	505,000	421,000	357,000	610,000
32000	340,000	362,000	532,000	426,000	362,000	511,000	426,000	362,000	617,000
34000	345,000	367,000	540,000	432,000	367,000	518,000	432,000	367,000	626,000
36000	348,000	370,000	545,000	436,000	370,000	523,000	436,000	370,000	632,000
38000	352,000	374,000	550,000	440,000	374,000	528,000	440,000	374,000	638,000
40000	355,000	377,000	555,000	444,000	377,000	532,000	444,000	377,000	643,000
42000	358,000	380,000	560,000	448,000	380,000	537,000	448,000	380,000	649,000
44000	361,000	384,000	565,000	452,000	384,000	542,000	452,000	384,000	655,000
46000	364,000	386,000	568,000	455,000	386,000	546,000	455,000	386,000	659,000
48000	366,000	389,000	572,000	458,000	389,000	549,000	458,000	389,000	664,000
50000	368,000	391,000	576,000	461,000	391,000	553,000	461,000	391,000	668,000
52000	371,000	394,000	580,000	464,000	394,000	556,000	464,000	394,000	672,000
54000	373,000	396,000	583,000	467,000	396,000	560,000	467,000	396,000	677,000
56000	376,000	399,000	587,000	470,000	399,000	564,000	470,000	399,000	681,000

Land value increments are listed for lot sizes up to 56,000 sq ft, and the values are not interpolated. Lots larger than 10,000 sq ft, increase in value at 2,000 sf increments. This table is intended only as an example of values.

Land Value Model Calibration… Continued

Access	
(none)	-30%
Restricted	-40%
Legal/Undeveloped	-30%
Walk In	-20%
Private	0%
Public	0%
Traffic	
none	0%
Moderate	-5%
High	-10%
Extreme	-15%
Unbuildable	
Y	-90%
Restrictive Size/Shape	
Y	-20%
Other Problem	
Y	-5% to -95%
Other Nuisance	
Y	-5% to -95%
Topography (-% reduction, effective lot size, or no impact to market value)	
Y	0% to -95%
Sewer System	
(none)	0%
Private	0%
Private Restricted	-80%
Public	0%
Public Restricted	-20%
Deed Restrictions	
Y	-5%
Power Lines	
Y	-10%
Easement (no adjustment unless atypical)	
y	0%
Water Problems	
Y	-10%
Stream (% reduction; or effective lot size)	
Y	0 to -10%
Landslide Designation (no adjustment unless recent slide activity)	
Y	-10%
Steep Slope Designation (only to be applied if no topography or %unusable adj)	
Y	-5%
Wetland Designation	
Case by Case Per Appraiser Judgement	

Mountain (Mt Rainier/ Cascades/ Olympics)	
Average	10%
Good	15%
Excellent	20%
Territorial	
Average	10%
Good	15%
Excellent	20%
Sm Lk/Rvr/Crk	
Average	15%
Good	20%
Excellent	25%
Seattle Skyline	
Average	20%
Good	30%
Excellent	40%
Puget Sound	
Fair	15%
Average	30%
Good	40%
Excellent	50%

***Primary Views only are not cumulative. If there are multiple views only the highest adjustment is applied.**

***Negative Adjustments are cumulative except unbuildable, which is to be applied after the net positive & negative adjustments. If the total net adjustment is greater than, or equal to -90%, equalize to unbuildable.**

Land Value Model Calibration… Continued

Lake Burien Waterfront	
*Waterfront land values are calculated by determining the upland value from the land table plus a waterfront adjustment based on the number of front feet. After 90 front feet the $ per front foot increases by $2,000.	
Front Foot	$ Per Front Foot
1	$2,000
2	$4,000
3	$6,000
4	$8,000
5	$10,000
6	$12,000
7	$14,000
8	$16,000
9	$18,000
10	$20,000
11	$22,000
12	$24,000
13	$26,000
14	$28,000
15	$30,000
16	$32,000
17	$34,000
18	$36,000
19	$38,000
20	$40,000
21	$42,000
22	$44,000
23	$46,000
24	$48,000
25	$50,000
26	$52,000
27	$54,000
28	$56,000
29	$58,000
30	$60,000
31	$62,000
32	$64,000
33	$66,000
34	$68,000
35	$70,000
36	$72,000
37	$74,000
38	$76,000
39	$78,000
40	$80,000
41	$82,000
42	$84,000
43	$86,000

Front Foot	$ Per Front Foot
44	$88,000
45	$90,000
46	$92,000
47	$94,000
48	$96,000
49	$98,000
50	$101,000
51	$104,000
52	$107,000
53	$110,000
54	$113,000
55	$116,000
56	$119,000
57	$122,000
58	$125,000
59	$128,000
60	$131,000
61	$134,000
62	$137,000
63	$140,000
64	$143,000
65	$146,000
66	$149,000
67	$152,000
68	$155,000
69	$158,000
70	$161,000
71	$164,000
72	$167,000
73	$170,000
74	$173,000
75	$176,000
76	$179,000
77	$182,000
78	$185,000
79	$188,000
80	$191,000
81	$194,000
82	$197,000
83	$200,000
84	$203,000
85	$206,000
86	$209,000
87	$212,000
88	$215,000
89	$218,000
90	$220,000

Townhouse Land Schedule (no nghb adjustment to be applied)	
Neighborhood	TH Plat Value
200	$185,000
202	$190,000
203	$195,000
300	$220,000
302	$225,000
303	$230,000
Townhouse location is indicated by the last digit of the Nghb (0=middle unit, 2=end unit, 3=stand alone unit). Ex: 100 indicates a middle unit, 102 indicates an end unit, 103 indicates a stand alone unit.	

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 the quality of construction. Reconstruction Cost New (RCN) is calculated by 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 1970s. 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 before model development. Sales were time-adjusted to 1/1/2026.

The analysis of this area consisted of a systematic review of applicable characteristics that influence property values. A multiplicative model was developed for this area using market sales data adjusted to 1/1/2026. The model is cost based.

In addition to standard physical property characteristics, the analysis showed designation as a townhouse, designation as a duplex, number of living units, neighborhood 30 which surrounds Lake Burien but does not include the waterfront parcels, neighborhood 60 located in the northwest corner of the area, Lake Burien waterfront parcels, and grades 9 and greater were influential in the market. A list of variables for this model and their definitions is included below. The complete model equation and exception parcel parameters are also included in the section below.

Sales from 1/1/2023 to 12/31/2025 were used to value a majority of the improved 1-4 unit parcels. The sales sample represented the population well for most characteristics. Data used in the valuation models reflects the property characteristics at the time of the sale. There may be some properties where the current data is different than the sales data due to the property being remodeled or changed in some manner and those properties were not included in this analysis.

There were some cases where the valuation model was not applicable. Those tended to be where the population was not adequately represented by the sales samples. Some examples of this are where the grade of the house is less than grade 4 quality, multiple buildings, and condition lower than fair.

Improved Parcel Valuation… Continued

Other valuation tools such as cost and cost less depreciation were available to aid in selecting a value for these types of properties or a factor of cost or cost less depreciation. Properties with more than one living unit were generally valued at EMV. Properties with more than one improvement were typically valued at EMV for primary unit and cost less depreciation (RCN or RCNLD) for the additional units. In all cases, appraiser judgment was used in selecting the value for each parcel and when EMV was not used a note was left in Real Property describing the valuation method.

There are 69 mobile homes as primary residences in Area 96. Because of the lack of mobile home sales within Area 96 (i.e. only 4 good market sales between 1/1/2023 to 12/31/2025), a supplemental model was developed. All of the manufactured homes were field-reviewed and characteristics were updated.

Improved Parcel Total Value Model Calibration

Variable	Definition
BaseLandC	2026 Adjusted Base Land Value
BldgRcnC	Building Cost New
AgeC_Spline1	Age or Renovated Age of Improvement
DuPlex	Present Use is Duplex
MultiUnitYN_GreaterThan2	Living Units Greater Than 2
TownhouseYN	Present Use is Townhouse Plat
Grade9YN	Non-Townhouse Grade 9
HiGradeYN	Non-Townhouse Grade Greater Than 9
FairYN	Fair Condition
GoodYN	Good Condition
VGoodYN	Very Good Condition
Nghb30YN	Neighborhood 30
Nghb60YN	Neighborhood 60
WftLocYN	Waterfront
TotLivC	Total Living Area
+ Accy Rcnld (constrained)	Accessory Cost New Less Depreciation

Multiplicative Model

(0.925) * EXP(3.90720717831549 + 0.197211411463227 * BaseLandC + 0.318759719162252 * BldgRcnC - 0.145674595908027 * AgeC_Spline1 - 0.0680153966515383 * DuPlex + 0.121896248693307 * MultiUnitYN_GreaterThan2 - 0.12523486100816 * TownhouseYN + 0.12304223412959 * Grade9YN + 0.300181837982865 * HiGradeYN - 0.234457767468241 * FairYN + 0.0973253818634614 * GoodYN + 0.154461694755253 * VGoodYN + 0.036936182014078 * Nghb30YN + 0.0918498793098223 * Nghb60YN + 0.308033814932853 * WftLocYN + 0.0638713344970482 * TotLivC) * 1000 + AccyRCNLD

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 4
- Buildings with poor condition
- Building two or greater (EMV is generated for building one only)
- Lot size less than 100 square feet

Supplemental Models and Exceptions

Programmed Supplemental Model

Variable	Supplemental
Nghb 90	Total EMV * .95
Grade<Than 6	Total EMV * .975
Townhouse Nghb 200 or 300	Total EMV * .95
EMV < Baseland	Imp value $1,000 or RCNLD (Reconstruction Cost New Less Depreciation)
Percent Complete	Land + (Imp EMV * % Complete)
Percent Obsolescence	Land + (Imp EMV *(100% - %Obsolescence))
Percent Net Condition	Land + (Imp EMV * % Net Condition)

Non-programmed Supplemental Model

Variable	Supplemental
Accessory Improvement Only	RCNLD or $1,000
Poor Condition	Imp Value $1,000
Grade 4	Imp Value $1,000 or RCNLD
Multiple Improvements	Land + (Imp 1 EMV + RCNLD for each additional improvement)
Improvements with an additional Mobile Home	Land + (Imp 1 EMV + Mobile Home RCNLD)

Mobile Home Supplemental Model

Variable	Definition
Year Built before 1977	Land + (MH RCNLD + Accy RCNLD)
Single Wide	Land + (MH RCNLD + Accy RCNLD)
Double Wide & Triple Wide in Average Condition	Land + (MH RCNLD + Accy RCNLD)
Double Wide & Triple Wide in Good Condition	Land + (MH RCNLD + $50,000 + Accy RCNLD)
Double Wide & Triple Wide in Very Good or Excellent Condition	Land + (MH RCNLD + $75,000 + Accy RCNLD)
2000+ Year built Double & Triple wide MH/VG or EXC condition	Land + (MH RCNLD + $100,000 + Accy RCNLD)

For parcels with more than one MH, the primary MH is valued according to the MH model above, the additional mobile homes are valued using RCNLD (cost less depreciation).

***Appraiser judgment prevails**.

Physical Inspection Process

Effective Date of Appraisal: January 1, 2026
Date of Appraisal Report: August 03, 2026

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.

- Jennifer Lizotte – Appraiser II: Team lead, coordination, valuation model development and testing. Land and total valuation appraisals. Sales verification, physical inspection and report writing.
- Larry Swegle – Appraiser I: Sales verification, appraisal analysis, land appraisal, physical inspection and total valuation.
- Megan Persian – Appraiser I: Sales verification, appraisal analysis, land appraisal, physical inspection and total valuation.
- Kim Thurman – 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 that are removed before 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 2025
5. Existing residences where the data for 2025 is significantly different than the data for 2026 due to remodeling
6. Parcels with improvement values, but no characteristics
7. Parcels with either land or improvement values less than $1,000 posted for the 2025 Assessment Roll
8. Short sales, financial institution re-sales, and foreclosure sales verified or appearing not to be 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, indicates 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 believe that the present improvements produce a higher value for the property than if the site were 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.

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 1/1/2023 to 12/31/2025 (at a minimum) were considered in all analyses.
- Sales were time-adjusted to 1/1/2026.
- This report is intended to meet the requirements of the Uniform Standards of Professional Appraisal Practice Standards 5 & 6.

Area 096 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, 2026**.

The single family time adjustment formula for Error! Reference source not found. **is**:

(0.872197808566561 - 0.000103349930695794 * ((SaleDate<=45427)*SaleDate+(SaleDate>45427)*45427-46023))/(0.872197808566561 - 0.000103349930695794 * (-596))

For example, a sale of $600,000 which occurred on October 1, 2023 would be adjusted by the time trend factor of 1.025, resulting in an adjusted value of $615,000 ($600,000 * 1.025=$615,000) – truncated to the nearest $1000.

The townhouse time adjustment formula for Error! Reference source not found. **is:**

(0.946947368252367 - 3.38323790742624E-05 * ((SaleDate<=45519)*SaleDate+(SaleDate>45519)*45519-46023)+ 8.02888524327663E-05 * ((SaleDate>=45519)*SaleDate+(SaleDate<45519)*45519-46023))/(0.946947368252367 - 3.38323790742624E-05 *(-504))

For example, a sale of $600,000 which occurred on October 1, 2023 would be adjusted by the time trend factor of .969, resulting in an adjusted value of $581,000 ($600,000 * .969=$581,400) – truncated to the nearest $1000.

Area 096 Market Value Changes Over Time

Single Family

SaleDate	Adjustment (Factor)	Equivalent Percent
1/1/2023	1.055	5.5%
2/1/2023	1.052	5.2%
3/1/2023	1.049	4.9%
4/1/2023	1.045	4.5%
5/1/2023	1.042	4.2%
6/1/2023	1.039	3.9%
7/1/2023	1.035	3.5%
8/1/2023	1.032	3.2%
9/1/2023	1.028	2.8%
10/1/2023	1.025	2.5%
11/1/2023	1.022	2.2%
12/1/2023	1.018	1.8%
1/1/2024	1.015	1.5%
2/1/2024	1.012	1.2%
3/1/2024	1.008	0.8%
4/1/2024	1.005	0.5%
5/1/2024	1.002	0.2%
6/1/2024	1.000	0.0%
7/1/2024	1.000	0.0%
8/1/2024	1.000	0.0%
9/1/2024	1.000	0.0%
10/1/2024	1.000	0.0%
11/1/2024	1.000	0.0%
12/1/2024	1.000	0.0%
1/1/2025	1.000	0.0%
2/1/2025	1.000	0.0%
3/1/2025	1.000	0.0%
4/1/2025	1.000	0.0%
5/1/2025	1.000	0.0%
6/1/2025	1.000	0.0%
7/1/2025	1.000	0.0%
8/1/2025	1.000	0.0%
9/1/2025	1.000	0.0%
10/1/2025	1.000	0.0%
11/1/2025	1.000	0.0%
12/1/2025	1.000	0.0%
1/1/2026	1.000	0.0%

Area 096 Market Value Changes Over Time

Townhouse

SaleDate	Adjustment (Factor)	Equivalent Percent
1/1/2023	0.979	-2.1%
2/1/2023	0.978	-2.2%
3/1/2023	0.977	-2.3%
4/1/2023	0.976	-2.4%
5/1/2023	0.975	-2.5%
6/1/2023	0.974	-2.6%
7/1/2023	0.972	-2.8%
8/1/2023	0.971	-2.9%
9/1/2023	0.970	-3.0%
10/1/2023	0.969	-3.1%
11/1/2023	0.968	-3.2%
12/1/2023	0.967	-3.3%
1/1/2024	0.966	-3.4%
2/1/2024	0.965	-3.5%
3/1/2024	0.964	-3.6%
4/1/2024	0.963	-3.7%
5/1/2024	0.962	-3.8%
6/1/2024	0.961	-3.9%
7/1/2024	0.960	-4.0%
8/1/2024	0.959	-4.1%
9/1/2024	0.959	-4.1%
10/1/2024	0.962	-3.8%
11/1/2024	0.965	-3.5%
12/1/2024	0.967	-3.3%
1/1/2025	0.970	-3.0%
2/1/2025	0.972	-2.8%
3/1/2025	0.975	-2.5%
4/1/2025	0.977	-2.3%
5/1/2025	0.980	-2.0%
6/1/2025	0.982	-1.8%
7/1/2025	0.985	-1.5%
8/1/2025	0.987	-1.3%
9/1/2025	0.990	-1.0%
10/1/2025	0.992	-0.8%
11/1/2025	0.995	-0.5%
12/1/2025	0.997	-0.3%
1/1/2026	1.000	0.0%

Sales Sample Representation of Population

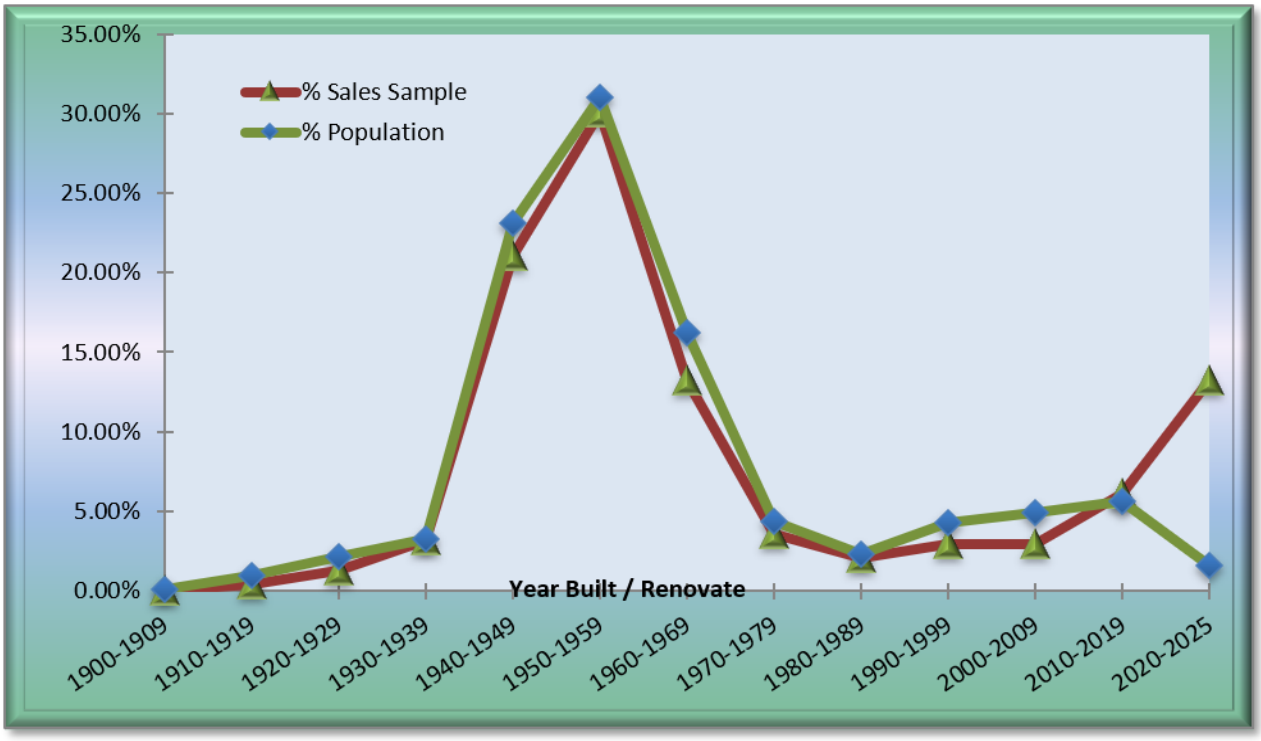
Year Built or Renovated

Sales

Year Built/Ren	Frequency	% Sales Sample
1900-1909	0	0.00%
1910-1919	2	0.46%
1920-1929	6	1.37%
1930-1939	15	3.42%
1940-1949	100	22.55%
1950-1959	143	31.66%
1960-1969	63	13.90%
1970-1979	17	3.64%
1980-1989	10	2.05%
1990-1999	14	2.51%
2000-2009	14	2.51%
2010-2019	29	5.69%
2020-2025	63	10.25%
	476	

Population

Year Built/Ren	Frequency	% Population
1900-1909	6	0.10%
1910-1919	55	0.95%
1920-1929	125	2.16%
1930-1939	189	3.27%
1940-1949	1,332	23.06%
1950-1959	1,793	31.05%
1960-1969	939	16.26%
1970-1979	253	4.38%
1980-1989	135	2.34%
1990-1999	247	4.28%
2000-2009	285	4.94%
2010-2019	324	5.61%
2020-2025	92	1.59%
	5,775	



Sales of new homes built over the last few years are overrepresented 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 have statistical significance and results are reflected in the model.

Sales Sample Representation of Population

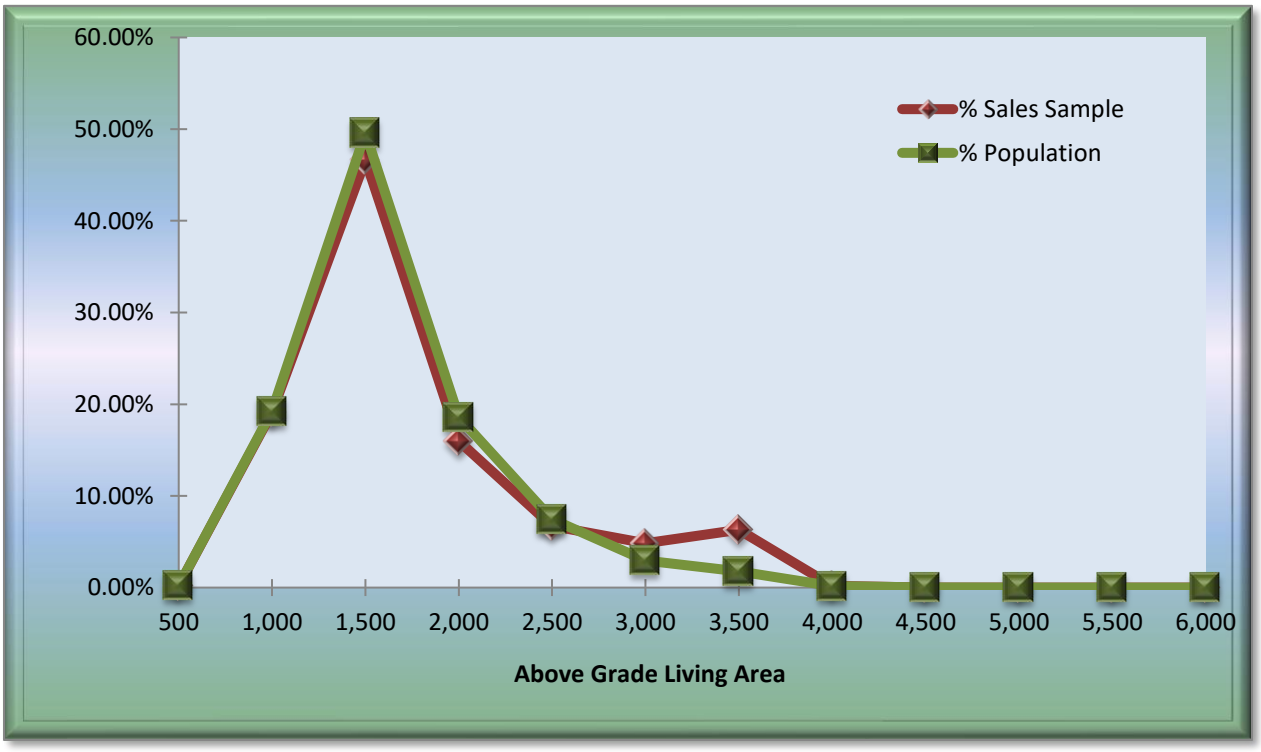
Above Grade Living Area

Sales

AGLA	Frequency	% Sales Sample
500	1	0.21%
1,000	91	19.12%
1,500	222	46.64%
2,000	76	15.97%
2,500	32	6.72%
3,000	23	4.83%
3,500	30	6.30%
4,000	1	0.21%
4,500	0	0.00%
5,000	0	0.00%
5,500	0	0.00%
6,000	0	0.00%
	476	

Population

AGLA	Frequency	% Population
500	11	0.19%
1,000	1,112	19.26%
1,500	2,864	49.59%
2,000	1,074	18.60%
2,500	430	7.45%
3,000	171	2.96%
3,500	102	1.77%
4,000	10	0.17%
4,500	1	0.02%
5,000	0	0.00%
5,500	0	0.00%
6,000	0	0.00%
	5,775	



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

Sales Sample Representation of Population

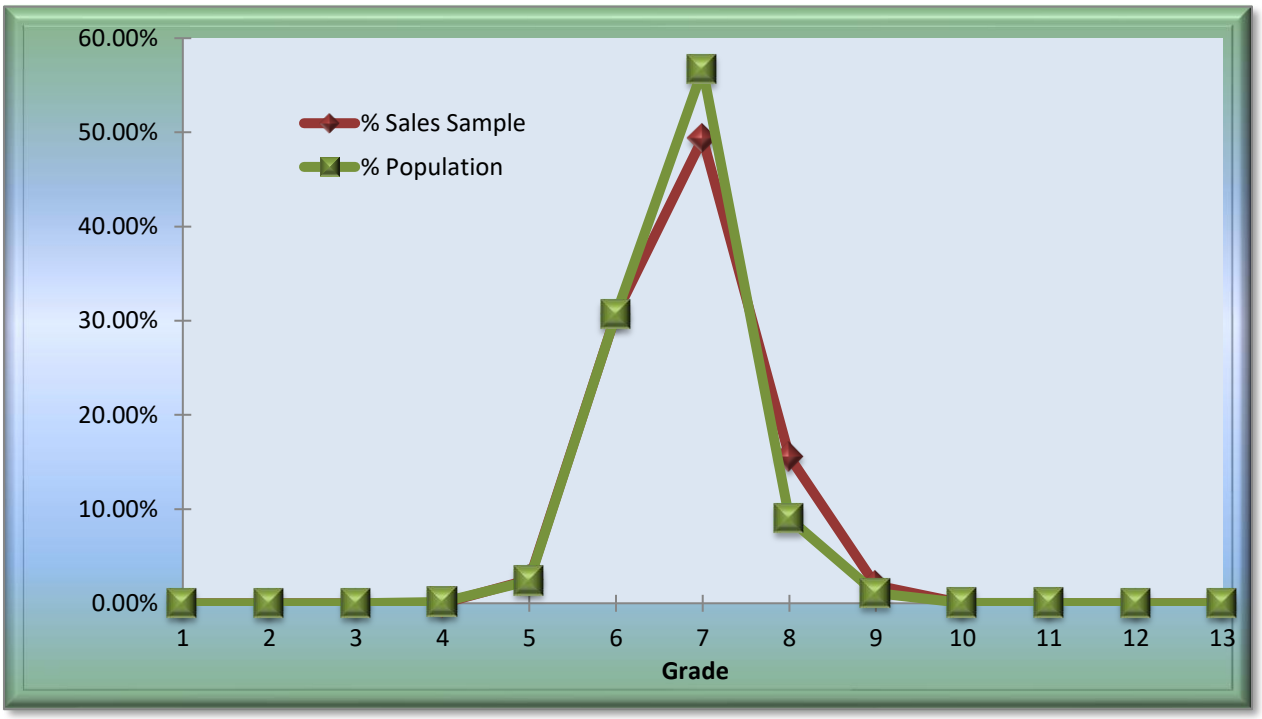
Building Grade

Sales

Grade	Frequency	% Sales Sample
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	0	0.00%
5	12	2.52%
6	146	30.67%
7	235	49.37%
8	74	15.55%
9	9	1.89%
10	0	0.00%
11	0	0.00%
12	0	0.00%
13	0	0.00%
	476	

Population

Grade	Frequency	% Population
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	7	0.12%
5	137	2.37%
6	1,772	30.68%
7	3,274	56.69%
8	518	8.97%
9	62	1.07%
10	3	0.05%
11	2	0.03%
12	0	0.00%
13	0	0.00%
	5,775	



The sales sample frequency distribution follows the population distribution very closely with regard to Building Grades. This distribution is ideal 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 2026 assessment year (taxes payable in 2027) results in an average total change from the 2025 assessments of +0.5%. 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 2026 recommended values. This study benchmarks the prior assessment level using 2025 posted values (1/1/2025) compared to current adjusted sale prices (1/1/2026). The study was also repeated after the application of the 2026 recommended values. The results show an improvement in the COD from 7.09% to 6.47%.

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 096 Housing Profile

Grade 4/Year Built 1946/Total Living 370

Grade 5/Year Built 1944/Total Living 450

Grade 6/Year Built 1929/Total Living 1,230

Grade 6/ Year Built 1961/Total Living 1,340

Grade 7/Year Built 1956/Total Living 1,420

Grade 7/ Year Built 2023/ Total Living 2,420

Grade 8/Year Built 1957/Total Living 2,420

Grade 9/Year Built 2022/Total Living 3,660

Grade 8/Year Built 2024/Total Living 3,160

Grade 10/Year Built 2020/Total Living 4,510

Grade 9/Year Built 1955/Total Living 2,890

Grade 11/Year Built 2024/Total Living 4,540

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 an inferior structure.
Grade 4	Generally older low 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, analysis, 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, Assessor's 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 the Washington State Department of Revenue. The Revaluation Plan is subject to 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 the 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 after the effective date of the 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.*

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 a 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 consummated 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 the provision of specific professional or governmental inspections.
4. Rental areas herein discussed have been calculated in accordance 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 and 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 affect 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.
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 the 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 a 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.
- 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, are listed adjacent to 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:
    - Larry Swegle, Megan Persian, Kim Thurman, Bradley Cooper, Tamara Osaula, Carolyn Liepelt
        - Data Collection
        - Sales Verification
        - Appeals Response Preparation / Review
        - Appeal Hearing Attendance
        - 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, are 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:
    - Jennifer Lizotte
        - Data Collection
        - Sales Verification
        - Appeals Response Preparation / Review
        - Appeal Hearing Attendance
        - Physical Inspection Model Development and Report Preparation
        - Land and Total Valuation
        - New Construction Evaluation

Jennifer Lizotte 08/04/2026

Appraiser II Date

King County

Department of Assessments
King Street Center.
201 S. Jackson St., Room 708, KSC – AS – 0708
Seattle, WA 98104
(206) 296-7300 FAX (206) 296-0595
Email: assessor.info@kingcounty.gov

John Wilson
Assessor

As we start preparations for the 2026 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 the 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 for the entire population.
- Time adjust sales to January 1, 2026, 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, the 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
King County Assessor