

## Executive Summary Report

### Characteristics-Based Market Adjustment for 2010 Assessment Roll

**Area Name / Number:** Haller Lake/Licton Springs / 6  
**Previous Physical Inspection:** 2006

**Improved Sales:**

Number of Sales: 296  
 Range of Sale Dates: 1/1/2008 - 1/1/2010

Sales – Average Improved Valuation Change Summary						
	Land	Imps	Total	Sale Price**	Ratio	COV*
<b>2009 Value</b>	\$118,200	\$201,000	\$319,200			
<b>2010 Value</b>	\$118,200	\$194,100	\$312,300	\$339,800	91.9%	9.60%
<b>Change</b>	\$0	-\$6,900	-\$6,900			
<b>% Change</b>	0.0%	-3.4%	-2.2%			

\*COV is a measure of uniformity; the lower the number the better the uniformity.

\*\* Sales time adjusted to 1/1/10.

Sales used in this analysis: All sales of one to three unit residences on residential lots, short sales, financial institution re-sales and foreclosure sales which were verified as, or appeared to be market sales were considered for the analysis. Sales were time adjusted to 1/1/10. Individual sales that were excluded are listed later in this report. Multi-parcel sales, multi-building sales, mobile home sales, and sales of new construction where less than a 100% complete house was assessed for 2009 or any existing residence where the data for 2009 is significantly different from the data for 2010 due to remodeling were also excluded. In addition, the summary above excludes sales of parcels that had improvement value of \$25,000 or less posted for the 2009 Assessment Roll. This also excludes previously vacant and destroyed property partial value accounts.

Population - Improved Parcel Summary:			
	Land	Imps	Total
<b>2009 Value</b>	\$143,100	\$179,200	\$322,300
<b>2010 Value</b>	\$143,100	\$174,400	\$317,500
<b>Percent Change</b>	0.0%	-2.7%	-1.5%

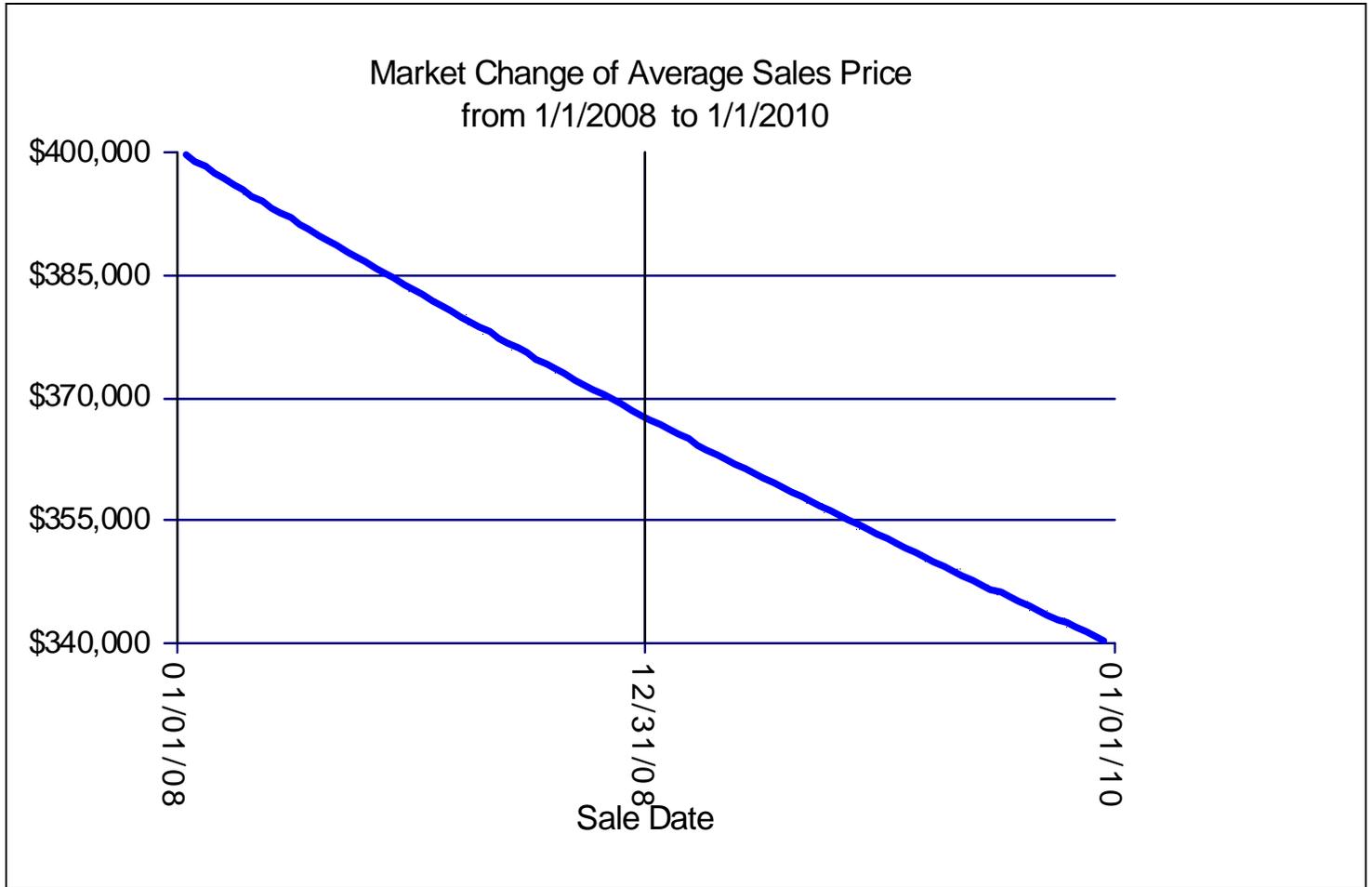
Number of one to three unit residences in the Population: 4001

**Summary of Findings:** The analysis for this area consisted of a general review of applicable characteristics such as grade, age, condition, stories, living area, views, waterfront, lot size, land problems and neighborhoods. The analysis results showed that two characteristics needed to be included in the update formula in order to improve the uniformity of assessments throughout the area. Newer Townhouse parcels (built 1990 or later) and parcels in Sub Areas 2 and 3 (not including Newer Townhouses) had higher assessment ratios than others and their values were adjusted downward. The remaining parcels required no change to value.

Exceptions may be found in the Improved Parcel Update section.

We recommend posting these values for the 2010 assessment roll.

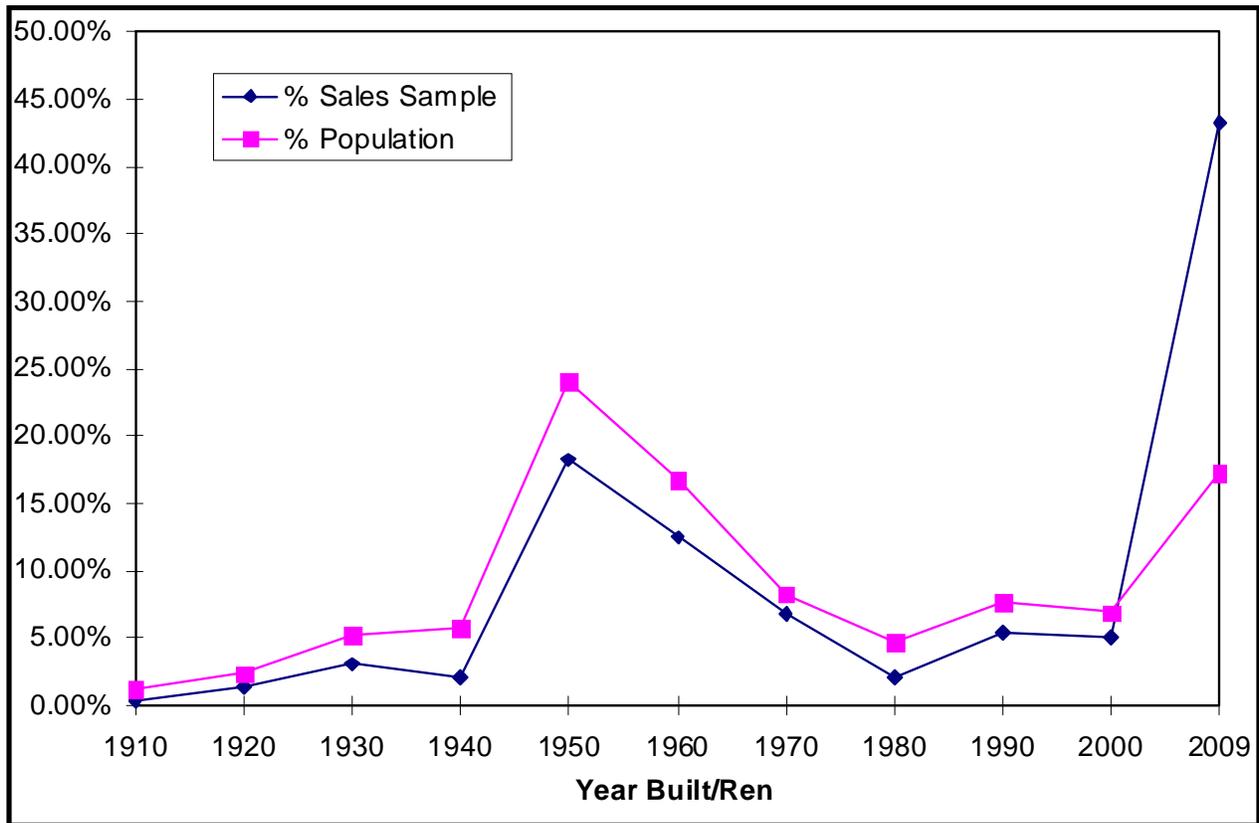
**Market Change of Average Sale Price in Area 6  
From 1/1/08 to 1/1/10**



### **Sales Sample Representation of Population - Year Built / Renovated**

<b>Sales Sample</b>		
Year Built/Ren	Frequency	% Sales Sample
1910	1	0.34%
1920	4	1.35%
1930	9	3.04%
1940	6	2.03%
1950	54	18.24%
1960	37	12.50%
1970	20	6.76%
1980	6	2.03%
1990	16	5.41%
2000	15	5.07%
2009	128	43.24%
	296	

<b>Population</b>		
Year Built/Ren	Frequency	% Population
1910	47	1.17%
1920	95	2.37%
1930	207	5.17%
1940	229	5.72%
1950	963	24.07%
1960	670	16.75%
1970	329	8.22%
1980	187	4.67%
1990	307	7.67%
2000	275	6.87%
2009	692	17.30%
	4001	

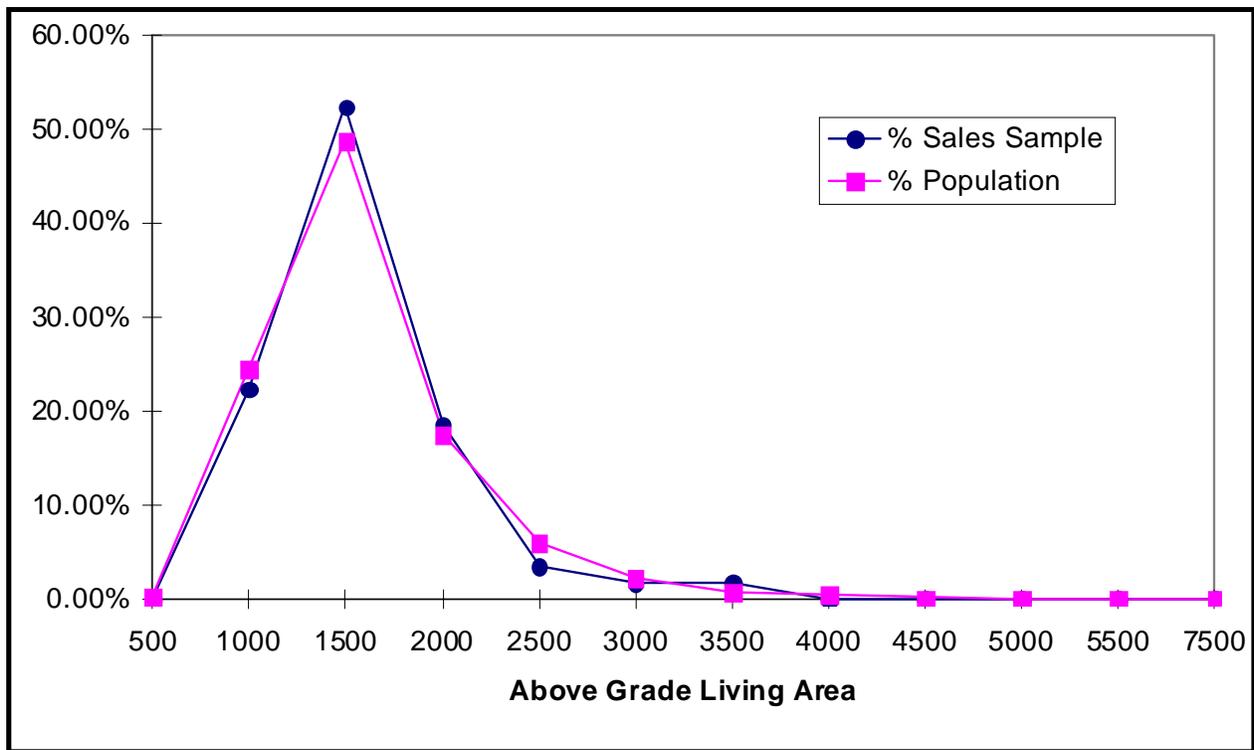


Sales of new homes built over the last few years are over represented in this sample. This is a common occurrence due to the fact that most new homes will sell shortly after completion. This over representation was accounted for in the model building process.

### **Sales Sample Representation of Population - Above Grade Living Area**

<b>Sales Sample</b>		
AGLA	Frequency	% Sales Sample
500	0	0.00%
1000	66	22.30%
1500	155	52.36%
2000	55	18.58%
2500	10	3.38%
3000	5	1.69%
3500	5	1.69%
4000	0	0.00%
4500	0	0.00%
5000	0	0.00%
5500	0	0.00%
7500	0	0.00%
	296	

<b>Population</b>		
AGLA	Frequency	% Population
500	6	0.15%
1000	978	24.44%
1500	1948	48.69%
2000	697	17.42%
2500	239	5.97%
3000	85	2.12%
3500	29	0.72%
4000	15	0.37%
4500	4	0.10%
5000	0	0.00%
5500	0	0.00%
7500	0	0.00%
	4001	

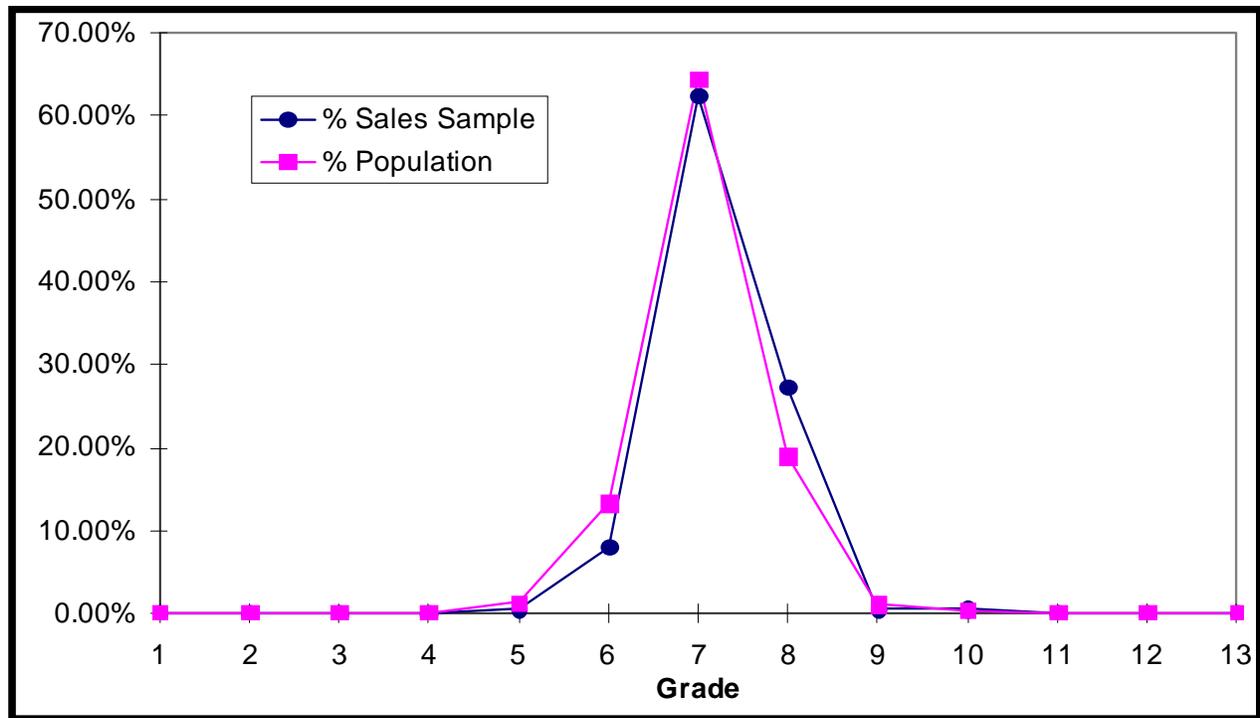


The sales sample frequency distribution follows the population distribution very closely with regard to Above Grade Living Area. This distribution is ideal for both accurate analysis and appraisals.

### Sales Sample Representation of Population - Grade

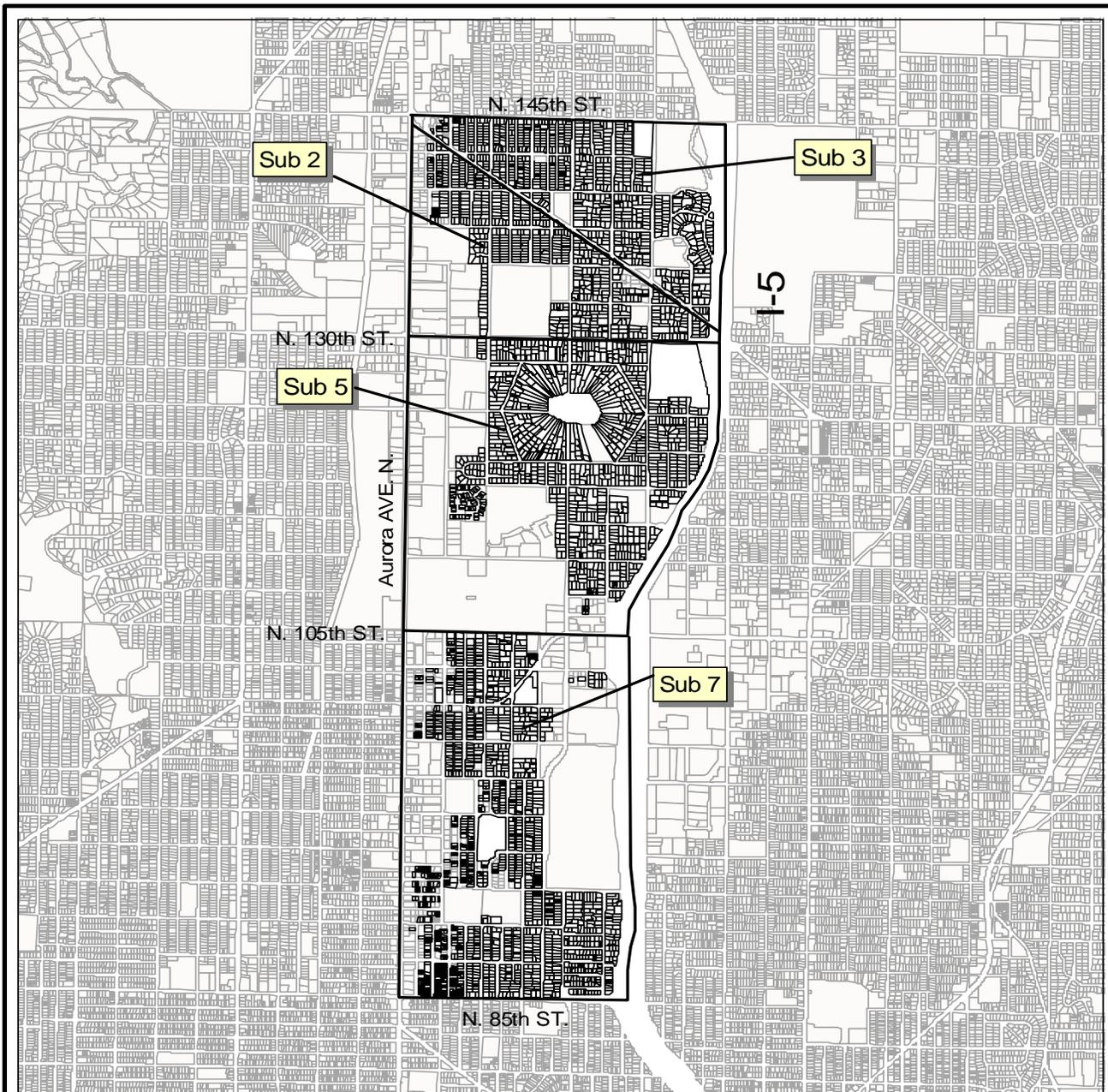
Sales Sample		
Grade	Frequency	% Sales Sample
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	0	0.00%
5	2	0.68%
6	24	8.11%
7	185	62.50%
8	81	27.36%
9	2	0.68%
10	2	0.68%
11	0	0.00%
12	0	0.00%
13	0	0.00%
	296	

Population		
Grade	Frequency	% Population
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	2	0.05%
5	55	1.37%
6	535	13.37%
7	2583	64.56%
8	762	19.05%
9	46	1.15%
10	17	0.42%
11	1	0.02%
12	0	0.00%
13	0	0.00%
	4001	



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

# Area Map



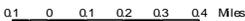
## Area 6 Sub Area Map

The information included on this map has been compiled by King County staff from a variety of sources and is subject to change without notice. King County makes no representations or warranties, express or implied, as to accuracy, completeness, timeliness, or rights to the use of such information. King County shall not be liable for any general, special, indirect, incidental, or consequential damages including, but not limited to, lost revenues or lost profits resulting from the use or mis use of the information contained on this map. Any sale of this map or information on this map is prohibited except by written permission of King County.

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May 13, 2008



King County

Department of Assessments

# Annual Update Process

***Effective Date of Appraisal: January 1, 2010***

***Date of Appraisal Report: May 18, 2010***

## ***King County Revaluation Cycle***

King County's revaluation plan as approved by the Washington State Department of Revenue is an annual revaluation cycle with physical inspection of all properties at least once every six years. Physical inspection of properties meets the requirements of RCW 84.41.041 and WAC 458-07-015. During the interval between each physical inspection, the annual revaluation cycle requires the valuation of property be adjusted to current true and fair value based on appropriate statistical data. Annually, approximately one-sixth of all residential properties are physically inspected and appraised with new land and total property valuation models calibrated and specified using multiple regression analysis. These appraised values are the basis for the annual updating of the remaining five-sixths.

## ***Data Utilized***

Available sales closed from 1/1/2008 through 1/1/2010 were considered in this analysis. The sales and population data were extracted from the King County Assessor's residential database.

## ***Sales Screening for Improved Parcel Analysis***

Improved residential sales removal occurred for parcels meeting the following criteria:

1. Vacant parcels
2. Mobile home parcels
3. Multi-parcel or multi-building sales
4. New construction where less than a 100% complete house was assessed for 2009
5. Existing residences where the data for 2009 is significantly different than the data for 2010 due to remodeling
6. Parcels with improvements value, but no building characteristics
7. Short sales, financial institution re-sales and foreclosure sales verified or appearing to be not at market
8. Others as identified in the sales deleted list

See the attached *Improved Sales Used in this Annual Update Analysis* and *Improved Sales Removed from this Annual Update Analysis* at the end of this report for more detailed information.

## ***Land Update***

Analysis indicates land values are at or below current market levels as of 1/1/10. No additional adjustment to land value is required.

**2010 Land Value = 2009 Land Value x 1.00, with the result rounded down to the next \$1,000.**

## ***Improved Parcel Update***

The analysis for this area consisted of a general review of applicable characteristics such as grade, age, condition, stories, living area, views, waterfront, lot size, land problems and neighborhoods. The analysis results showed that two characteristics needed to be included in the update formula in order to improve the uniformity of assessments throughout the area. Newer Townhouse parcels (built 1990 or later) and parcels in Sub Areas 2 and 3 (not including Newer Townhouses) had higher assessment ratios than others and their values were adjusted downward. The remaining parcels required no change to value.

With the exception of real property mobile home parcels & parcels with “accessory only” improvements, the total assessed values on all improved parcels were based on the analysis of the 296 useable residential sales in the area.

Sales used in the valuation model were time adjusted to January 1, 2010.

The adjustment formula for Newer Townhouse parcels is:

**2010 Total Value = 2009 Total Value x 0.96**

The resulting total value is rounded down to the next \$1,000, *then*:

2010 Improvements Value = 2010 Total Value minus 2010 Land Value

The adjustment formula for parcels in Sub Areas 2 and 3 (not including Newer Townhouses) is:

**2010 Total Value = 2009 Total Value x 0.97**

The resulting total value is rounded down to the next \$1,000, *then*:

2010 Improvements Value = 2010 Total Value minus 2010 Land Value

The adjustment formula for other parcels is:

**2010 Total Value = 2009 Total Value x 1.00**

**The resulting total value is rounded down to the next \$1,000, *then*:**

2010 Improvements Value = 2010 Total Value minus 2010 Land Value

An explanatory adjustment table is included in this report.

## ***Improved Parcel Update (continued)***

### Exceptions:

- \*If multiple houses exist on a parcel, the - 2.2% Change indicated by the sales sample is used to arrive at new total value (2009 Land Value + Previous Improvement Value) \* 0.978.
- \*If a house and mobile home exist, the formula derived from the house is used to arrive at new total value.
- \*If “accessory improvements only”, the - 2.2% Change as indicated by the sales sample is used to arrive at a new total value. (2009 Land Value + Previous Improvement Value) \* 0.978.
- \*If land value =< \$1,000 no adjustment is applied.
- \*If improvements and accessories =< \$1,000 no further adjustment applied.
- \* If adjusted land value falls < \$1,000, then land value = \$1,000 or previous, whichever is less.
- \* If adjusted improvement value falls < \$1,000, then improvement value = \$1,000 or previous, whichever is less.
- \*If vacant parcels (no improvement value) only the land adjustment applies.
- \*If a parcel is coded “non-perc” (sewer system=3), the land adjustment is applied.
- \*If a parcel is coded sewer system public restricted, or water district private restricted, or water district public restricted, the land adjustment is applied.
- \*If an improvement is coded “% net condition” or is in “poor” condition, then the model adjustment is applied.
- \*Any properties excluded from the annual up-date process are noted in RealProperty.

## ***Mobile Home Update***

There were no mobile homes in this area.

## ***Model Validation***

The resulting assessment level is 91.9%. The standard statistical measures of valuation performance are all within the IAAO recommended range of .90 to 1.10 and are presented both in the Executive Summary and in the Annual Update Ratio Study Report (Before) and (After) included in this report.

Application of these recommended values for the 2010 assessment year (taxes payable in 2011) results in an average total change from the 2009 assessments of - 1.5%. This decrease is due partly to market changes over time and the previous assessment levels.

Note: Additional information may reside in the Assessor’s Real Property Database, Assessor’s procedures, Assessor’s “field” maps, Revalue Plan, separate studies, and statutes

Ratio studies of assessments before and after this annual update are included later in this report.

## Area 6 Annual Update Model Adjustments

**2010 Total Value = 2009 Total Value + Overall +/- Characteristic Adjustments as Apply Below**

Due to rounding of the coefficient values used to develop the percentages and further rounding of the percentages in this table, the results you will obtain are an approximation of adjustment achieved in production, which include an additional adjustment of 0.925.

### Standard Area Adjustment

0.00%

#### Sub Area 2 or 3, Not Including Newer Townhouses

Yes

% Adjustment -3.00%

#### Newer Townhouses (built 1990 or later)

Yes

% Adjustment -4.00%

### Comments

The percentages listed are total adjustments not additive adjustments.

For instance, a parcel in Sub Areas 2 or 3 (not including newer townhouses) would *approximately* receive a -3.00% downward adjustment. 1252 parcels in the improved population would receive this adjustment. There were 67 sales.

A parcel with a Newer Townhouse (built 1990 or later) would approximately receive a -4.00% downward adjustment. 660 parcels in the improved population would receive this adjustment. There were 113 sales.

No parcels would receive multiple variable adjustments.

Generally Sub Areas 2 and 3, and Newer Townhouse parcels were at a higher assessment level than the rest of the population. This model corrects for these strata differences.

52% of the population of 1 to 3 Unit Residences in the area received no adjustment.

**Area 6 Sale Price changes** (Relative to 1/1/2010 valuation date.)

In a changing market, recognition of a sales trend is required to accurately estimate value as of a certain date. Assessed values are determined as of January 1 of a given year.

<b>Market Adjustment to 1/1/2010</b>		
Sale Date	Downward Adjustment (Factor)	Equivalent Percent
1/1/2008	0.848	-15.2%
2/1/2008	0.855	-14.5%
3/1/2008	0.861	-13.9%
4/1/2008	0.867	-13.3%
5/1/2008	0.874	-12.6%
6/1/2008	0.880	-12.0%
7/1/2008	0.886	-11.4%
8/1/2008	0.893	-10.7%
9/1/2008	0.899	-10.1%
10/1/2008	0.905	-9.5%
11/1/2008	0.912	-8.8%
12/1/2008	0.918	-8.2%
1/1/2009	0.924	-7.6%
2/1/2009	0.931	-6.9%
3/1/2009	0.937	-6.3%
4/1/2009	0.943	-5.7%
5/1/2009	0.949	-5.1%
6/1/2009	0.956	-4.4%
7/1/2009	0.962	-3.8%
8/1/2009	0.968	-3.2%
9/1/2009	0.975	-2.5%
10/1/2009	0.981	-1.9%
11/1/2009	0.987	-1.3%
12/1/2009	0.994	-0.6%
1/1/2010	1.000	0.0%

The chart above shows the % adjustment required for sales to be representative of the assessment date of 1/1/10.

<b>Example:</b>	Sales Price	Sales Date	Adjustment factor	Adjusted Sales price*
Sale 1	\$525,000	4/1/2008	0.867	\$455,000
Sale 2	\$475,000	10/1/2009	0.981	\$466,000
Sale 3	\$515,000	7/1/2009	0.962	\$495,000

\* The adjusted sale price has been rounded to the nearest \$1000.

The time adjustment formula for Area 6 is =  $(0.9192366 + 0.0001959251 * \text{SaleDay} + 0.04623707 * 0.3851351 + 0.03318014 * 0.2331081) / (0.9192366 + 0.04623707 * 0.3851351 + 0.03318014 * 0.2331081)$

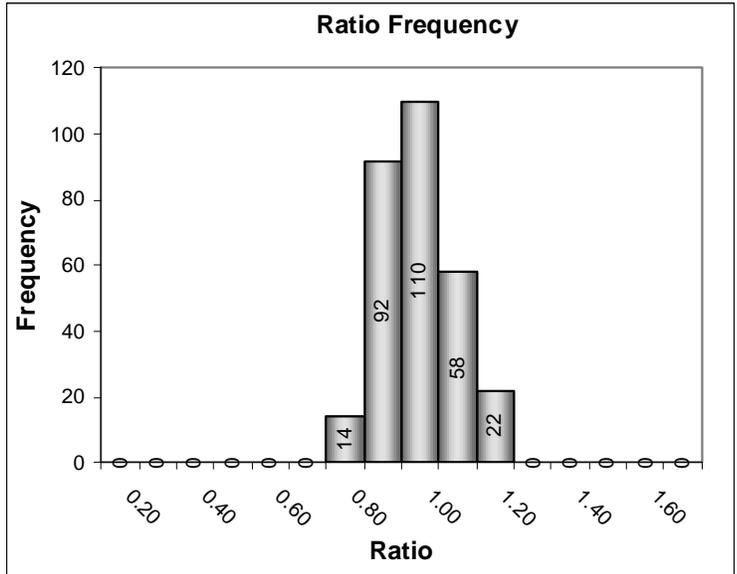
SaleDay = SaleDate - 40179

# Annual Update Ratio Study Report (Before)

## 2009 Assessments

<b>District/Team:</b> NW / Team 4	<b>Appr. Date:</b> 1/1/2009	<b>Date of Report:</b> 5/18/2010	<b>Sales Dates:</b> 1/2008 - 12/2009
<b>Area</b> Haller Lake/Licton Springs / 6	<b>Appr ID:</b> DJOH	<b>Property Type:</b> 1 to 3 Unit Residences	<b>Adjusted for time?:</b> YES

SAMPLE STATISTICS	
Sample size (n)	296
Mean Assessed Value	319,200
Mean Adj. Sales Price	339,800
Standard Deviation AV	83,905
Standard Deviation SP	91,426
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	0.945
Median Ratio	0.941
Weighted Mean Ratio	0.939
UNIFORMITY	
Lowest ratio	0.728
Highest ratio:	1.168
Coefficient of Dispersion	8.18%
Standard Deviation	0.093
Coefficient of Variation	9.89%
Price Related Differential (PRD)	1.006
RELIABILITY	
<b>95% Confidence: Median</b>	
Lower limit	0.924
Upper limit	0.958
<b>95% Confidence: Mean</b>	
Lower limit	0.934
Upper limit	0.956
SAMPLE SIZE EVALUATION	
N (population size)	4001
B (acceptable error - in decimal)	0.05
S (estimated from this sample)	0.093
Recommended minimum:	14
Actual sample size:	296
Conclusion:	OK
NORMALITY	
<b>Binomial Test</b>	
# ratios below mean:	153
# ratios above mean:	143
z:	0.581
Conclusion:	Normal*
*i.e. no evidence of non-normality	



### COMMENTS:

1 to 3 Unit Residences throughout area 6

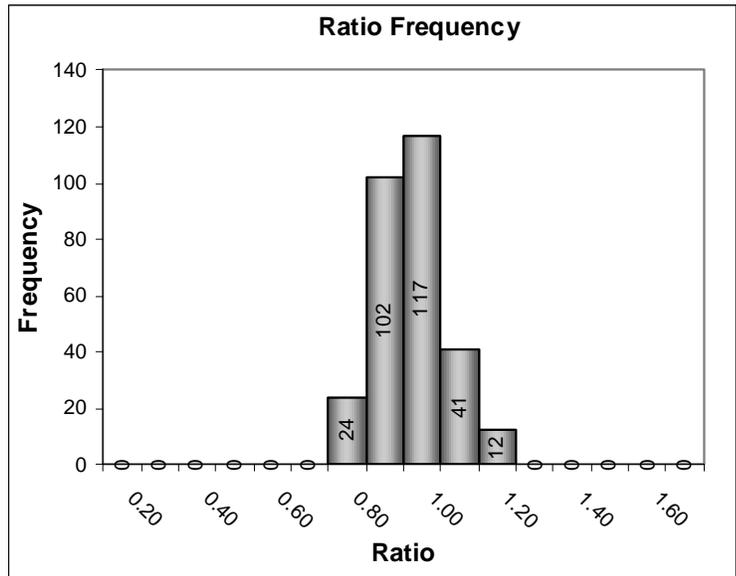
Sales Prices are adjusted for time to the Assessment Date of 1/1/2010

# Annual Update Ratio Study Report (After)

## 2010 Assessments

<b>District/Team:</b> NW / Team 4	<b>Appr. Date:</b> 1/1/2010	<b>Date of Report:</b> 5/26/2010	<b>Sales Dates:</b> 1/2008 - 12/2009
<b>Area</b> Haller Lake/Licton Springs / 6	<b>Appr ID:</b> DJOH	<b>Property Type:</b> 1 to 3 Unit Residences	<b>Adjusted for time?:</b> YES

<b>SAMPLE STATISTICS</b>	
Sample size (n)	296
Mean Assessed Value	312,300
Mean Sales Price	339,800
Standard Deviation AV	85,371
Standard Deviation SP	91,426
<b>ASSESSMENT LEVEL</b>	
Arithmetic Mean Ratio	0.923
Median Ratio	0.917
Weighted Mean Ratio	0.919
<b>UNIFORMITY</b>	
Lowest ratio	0.719
Highest ratio:	1.129
Coefficient of Dispersion	7.98%
Standard Deviation	0.089
Coefficient of Variation	9.60%
Price Related Differential (PRD)	1.004
<b>RELIABILITY</b>	
<b>95% Confidence: Median</b>	
Lower limit	0.901
Upper limit	0.931
<b>95% Confidence: Mean</b>	
Lower limit	0.912
Upper limit	0.933
<b>SAMPLE SIZE EVALUATION</b>	
N (population size)	4001
B (acceptable error - in decimal)	0.05
S (estimated from this sample)	0.089
Recommended minimum:	13
Actual sample size:	296
Conclusion:	OK
<b>NORMALITY</b>	
<b>Binomial Test</b>	
# ratios below mean:	154
# ratios above mean:	142
z:	0.697
Conclusion:	Normal*
*i.e. no evidence of non-normality	



### COMMENTS:

1 to 3 Unit Residences throughout area 6

Uniformity has improved by application of the recommended values.

Sales Prices are adjusted for time to the Assessment Date of 1/1/2010

## ***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.

**Improved Sales Used in this Annual Update Analysis**  
**Area 6**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Adj Sale Price	Above Grade Living	Bld Grade	Year Built/ Ren	Cond	Lot Size	View	Water-front	Situs Address
002	615020	0465	11/10/09	\$190,000	\$188,000	600	6	1947	4	4680	N	N	1907 N 137TH ST
002	645030	3870	9/23/09	\$243,100	\$238,000	780	6	1955	3	4920	N	N	14030 ROSLYN PL N
002	615070	0369	4/17/09	\$229,000	\$217,000	790	6	1949	4	5940	N	N	1618 N 137TH ST
002	645030	3965	9/2/09	\$234,000	\$228,000	910	6	1948	3	6300	N	N	14017 ASHWORTH AVE N
002	645030	4640	2/13/08	\$345,000	\$296,000	790	7	1945	4	5100	N	N	14050 LENORA PL N
002	615020	0180	5/14/08	\$277,500	\$243,000	850	7	1948	3	6800	N	N	13549 WALLINGFORD AVE N
002	641460	0313	11/18/09	\$289,950	\$287,000	980	7	1952	3	7615	N	N	2344 N 133RD ST
002	614970	0253	9/17/09	\$397,000	\$388,000	980	7	1947	5	9180	N	N	13723 INTERLAKE AVE N
002	641510	0132	1/24/08	\$345,000	\$294,000	1030	7	1960	3	7147	N	N	13549 ROOSEVELT WAY N
002	615070	0240	5/20/09	\$336,850	\$321,000	1090	7	1949	4	7569	N	N	13721 WALLINGFORD AVE N
002	615020	0529	9/2/08	\$365,000	\$328,000	1090	7	1975	4	6135	N	N	1900 N 135TH ST
002	614970	0207	5/15/08	\$309,000	\$271,000	1140	7	2008	3	966	N	N	13726 B MIDVALE AVE N
002	641460	0046	9/25/09	\$339,900	\$333,000	1140	7	1966	4	8400	N	N	13025 SUNNYSIDE AVE N
002	614970	0210	5/13/08	\$315,000	\$276,000	1160	7	2007	3	1097	N	N	13724 B MIDVALE AVE N
002	641460	0006	8/13/08	\$332,150	\$297,000	1180	7	1950	5	8050	N	N	2334 N 130TH ST
002	614970	0200	4/29/08	\$315,000	\$275,000	1220	7	2008	3	1246	N	N	13726 C MIDVALE AVE N
002	614970	0195	4/29/08	\$319,950	\$279,000	1220	7	2007	3	1262	N	N	13718 C MIDVALE AVE N
002	614970	0208	4/29/08	\$319,950	\$279,000	1220	7	2007	3	1261	N	N	13726 A MIDVALE AVE N
002	614970	0209	3/25/08	\$325,000	\$281,000	1220	7	2008	3	1466	N	N	13724 A MIDVALE AVE N
002	614970	0211	7/9/08	\$319,950	\$284,000	1220	7	2007	3	1460	N	N	13724 C MIDVALE AVE N
002	614970	0208	7/21/09	\$309,000	\$298,000	1220	7	2007	3	1261	N	N	13726 A MIDVALE AVE N
002	614970	0350	3/20/09	\$290,000	\$273,000	1230	7	1961	3	7560	N	N	13741 ASHWORTH AVE N
002	615020	0223	4/23/09	\$326,000	\$309,000	1250	7	1963	4	6800	N	N	13536 DENSMORE AVE N
002	615020	0485	10/8/09	\$345,000	\$339,000	1250	7	1959	4	6800	N	N	13536 BURKE AVE N
002	615070	0175	9/8/09	\$349,950	\$342,000	1270	7	1948	4	5940	N	N	1802 N 137TH ST
002	718080	0055	5/15/08	\$327,500	\$287,000	1280	7	1953	3	7000	N	N	1413 N 136TH ST
002	614970	0430	9/2/08	\$325,000	\$292,000	1280	7	1949	4	7560	N	N	13752 INTERLAKE AVE N
002	718080	0070	6/15/09	\$305,000	\$292,000	1280	7	1953	4	7000	N	N	1414 N 135TH PL
002	615020	0352	12/16/09	\$375,000	\$374,000	1280	7	1996	3	5020	N	N	13540 WALLINGFORD AVE N
002	641510	0162	11/24/08	\$340,000	\$312,000	1310	7	1952	3	6750	N	N	2110 N 135TH ST
002	178760	0276	12/5/08	\$350,000	\$322,000	1440	7	1942	4	8280	N	N	13040 1ST AVE NE

**Improved Sales Used in this Annual Update Analysis**  
**Area 6**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Adj Sale Price	Above Grade Living	Bld Grade	Year Built/ Ren	Cond	Lot Size	View	Water-front	Situs Address
002	615020	0055	12/2/09	\$315,000	\$313,000	1480	7	1960	4	4841	N	N	13555 DENSMORE AVE N
002	641460	0200	6/24/08	\$355,000	\$314,000	1530	7	1920	4	12872	N	N	13414 MERIDIAN AVE N
002	641460	0153	6/19/08	\$470,000	\$415,000	1540	7	1935	4	6127	N	N	2118 N 132ND ST
002	192604	9241	8/8/08	\$300,000	\$268,000	1560	7	1950	4	6560	N	N	13011 MERIDIAN AVE N
002	615070	0015	6/10/09	\$510,000	\$488,000	2330	7	2009	3	4300	N	N	13710 BURKE AVE N
002	615070	0010	6/16/09	\$529,950	\$508,000	2330	7	2009	3	4299	N	N	13704 BURKE AVE N
002	615070	0206	3/26/08	\$468,000	\$405,000	1170	8	2001	3	5000	N	N	13735 ROOSEVELT WAY N
002	615070	0005	7/9/08	\$480,000	\$426,000	1200	8	2008	3	5001	N	N	1908 N 137TH ST
002	178760	0209	11/11/08	\$395,000	\$361,000	1340	8	1984	3	8867	N	N	13029 C 3RD AVE NE
002	641510	0180	7/6/09	\$518,000	\$499,000	2790	8	2008	3	5992	N	N	13534 MERIDIAN AVE N
003	645030	3835	4/21/08	\$320,000	\$279,000	1020	5	1941	4	7863	N	N	14202 ROSLYN PL N
003	645030	3330	5/21/08	\$319,500	\$280,000	730	6	1947	4	5040	N	N	14007 WALLINGFORD AVE N
003	645030	3202	10/7/08	\$259,900	\$236,000	750	6	1944	4	5355	N	N	14046 COURTLAND PL N
003	645030	2385	3/20/08	\$360,000	\$311,000	810	6	1951	4	5250	N	N	14324 WAYNE PL N
003	645030	1810	1/24/08	\$329,900	\$281,000	970	6	1949	4	5500	N	N	1756 N 143RD ST
003	645030	2135	9/26/08	\$317,500	\$287,000	1020	6	1947	4	5250	N	N	14333 BURKE AVE N
003	645030	1786	5/13/09	\$300,000	\$286,000	1050	6	1951	4	4992	N	N	14312 COURTLAND PL N
003	645030	1645	5/12/08	\$300,000	\$263,000	840	7	1952	4	4725	N	N	14315 COURTLAND PL N
003	645030	1405	6/3/08	\$296,400	\$261,000	860	7	1952	4	5250	N	N	14318 ASHWORTH AVE N
003	641510	0270	7/16/08	\$335,000	\$298,000	860	7	1948	4	7242	N	N	2109 N 140TH ST
003	645030	3280	3/19/08	\$345,000	\$298,000	870	7	1952	4	5460	N	N	14014 COURTLAND PL N
003	645030	0970	1/8/09	\$235,000	\$218,000	900	7	1950	3	5200	N	N	14338 INTERLAKE AVE N
003	283210	0260	2/8/08	\$300,000	\$257,000	940	7	1954	3	8000	N	N	13909 4TH AVE NE
003	645030	3740	3/19/08	\$299,000	\$259,000	970	7	1952	4	5250	N	N	14027 DENSMORE AVE N
003	283210	0215	4/14/08	\$375,000	\$326,000	980	7	1948	4	10170	N	N	13906 2ND AVE NE
003	178760	0222	8/10/08	\$385,000	\$344,000	1060	7	1968	3	6954	N	N	156 NE 133RD ST
003	178760	0152	7/3/08	\$307,000	\$272,000	1160	7	1951	4	10500	N	N	13322 3RD AVE NE
003	645030	2515	7/17/09	\$359,000	\$346,000	1290	7	1973	3	5250	N	N	14337 MERIDIAN AVE N
003	641510	0349	7/16/08	\$425,000	\$378,000	1350	7	1978	4	9102	N	N	13732 CORLISS AVE N
003	645030	3455	11/17/09	\$275,000	\$272,000	1370	7	1988	3	2625	N	N	14039 COURTLAND PL N
003	645030	0960	2/26/08	\$269,900	\$232,000	1430	7	1925	4	5200	N	N	14342 INTERLAKE AVE N

**Improved Sales Used in this Annual Update Analysis**  
**Area 6**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Adj Sale Price	Above Grade Living	Bld Grade	Year Built/ Ren	Cond	Lot Size	View	Water-front	Situs Address
003	645030	0960	9/4/09	\$350,000	\$341,000	1430	7	1925	4	5200	N	N	14342 INTERLAKE AVE N
003	178760	0156	10/26/09	\$267,000	\$263,000	1450	7	1947	3	10200	N	N	322 NE 133RD ST
003	442610	0025	7/21/08	\$341,000	\$304,000	1600	7	1951	3	9720	N	N	14303 CORLISS AVE N
003	026150	0005	1/16/08	\$380,000	\$324,000	1730	7	1957	3	6045	N	N	2316 N 136TH ST
003	645030	3750	8/25/09	\$350,000	\$341,000	1810	7	1984	3	10500	N	N	14033 DENSMORE AVE N
003	641510	0040	8/18/09	\$327,800	\$319,000	2240	7	1948	3	9019	N	N	13545 1ST AVE NE
003	645030	0795	4/29/08	\$333,000	\$291,000	1150	8	2007	3	1243	N	N	14312 B STONE AVE N
003	645030	0796	10/3/08	\$324,950	\$294,000	1150	8	2007	3	1239	N	N	14312 A STONE AVE N
003	645030	0797	5/19/08	\$339,950	\$298,000	1150	8	2007	3	1387	N	N	14314 A STONE AVE N
003	645030	0798	7/7/08	\$345,000	\$306,000	1150	8	2007	3	1383	N	N	14314 B STONE AVE N
003	283210	0235	11/17/08	\$450,000	\$412,000	1230	8	1952	4	8700	N	N	13930 2ND AVE NE
003	178760	0146	10/28/09	\$305,000	\$301,000	1310	8	1950	2	14000	N	N	13328 3RD AVE NE
003	283460	0095	9/4/08	\$269,500	\$242,000	1370	8	1950	3	7835	N	N	13624 4TH AVE NE
003	178760	0138	5/7/09	\$320,000	\$304,000	1380	8	1998	3	7200	N	N	13360 3RD AVE NE
003	641510	0100	6/2/08	\$400,000	\$352,000	1700	8	1968	4	7535	N	N	2305 N 137TH ST
003	283210	0695	11/2/09	\$410,000	\$405,000	1740	8	1947	3	12120	N	N	13701 2ND AVE NE
003	283210	0810	3/6/08	\$495,000	\$427,000	1800	8	1952	4	11994	Y	N	13621 4TH AVE NE
003	645030	1415	11/17/09	\$415,000	\$411,000	2100	8	1998	3	4725	N	N	14314 ASHWORTH AVE N
003	178760	0250	10/21/09	\$528,000	\$520,000	2480	9	2003	3	7625	N	N	13333 2ND AVE NE
005	641210	0155	6/23/09	\$345,000	\$331,000	850	6	1940	3	8270	N	N	12343 3RD AVE NE
005	932580	0020	10/6/08	\$297,000	\$269,000	860	6	1950	4	6408	N	N	1322 N 122ND ST
005	303420	0137	10/1/09	\$290,000	\$284,000	1040	6	1954	3	7500	N	N	12701 1ST AVE NE
005	641210	0160	7/3/08	\$315,000	\$279,000	1110	6	1940	4	4793	N	N	12355 3RD AVE NE
005	641260	0005	6/30/09	\$299,950	\$288,000	1500	6	1948	3	7232	N	N	118 NE 125TH ST
005	303420	0596	6/19/09	\$282,000	\$271,000	820	7	1960	4	9611	N	N	12226 DENSMORE AVE N
005	641210	0051	2/22/08	\$327,000	\$281,000	830	7	1947	3	8820	N	N	12026 3RD AVE NE
005	224650	0025	9/11/08	\$310,000	\$279,000	850	7	1947	4	8160	N	N	218 NE 120TH ST
005	641210	0148	3/13/09	\$317,000	\$298,000	870	7	1938	3	6750	N	N	127 NE 125TH ST
005	863160	0005	9/19/08	\$401,500	\$362,000	940	7	1947	4	8169	N	N	12215 1ST AVE NE
005	641160	0294	10/21/09	\$285,000	\$281,000	1010	7	1959	4	7248	N	N	11718 CORLISS AVE N
005	303420	0855	11/24/08	\$290,000	\$266,000	1050	7	1942	4	7500	N	N	1525 N 128TH ST

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**Area 6**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Adj Sale Price	Above Grade Living	Bld Grade	Year Built/ Ren	Cond	Lot Size	View	Water-front	Situs Address
005	303420	0902	9/23/09	\$379,000	\$371,000	1080	7	1941	5	7869	N	N	12814 ASHWORTH AVE N
005	207260	0045	2/8/08	\$400,000	\$343,000	1160	7	1952	4	7200	N	N	12015 BURKE AVE N
005	292604	9434	1/12/09	\$330,000	\$306,000	1240	7	1949	4	10260	N	N	11328 MERIDIAN AVE N
005	446840	0214	10/23/08	\$325,000	\$296,000	1250	7	2008	3	1017	N	N	2124 A N 112TH ST
005	446840	0215	12/8/08	\$325,000	\$299,000	1250	7	2008	3	1301	N	N	2128 B N 112TH ST
005	207260	0020	10/21/09	\$378,300	\$373,000	1320	7	1952	4	7200	N	N	12014 BURKE AVE N
005	207260	0025	9/19/08	\$350,000	\$316,000	1340	7	1952	4	7200	N	N	12008 BURKE AVE N
005	641160	0292	5/12/09	\$354,500	\$337,000	1400	7	1954	4	9448	N	N	11714 CORLISS AVE N
005	303420	0330	11/19/09	\$405,000	\$401,000	1450	7	1966	3	7700	N	N	12301 1ST AVE NE
005	192604	9186	2/25/08	\$439,000	\$377,000	1510	7	1948	4	9000	N	N	12833 ASHWORTH AVE N
005	303420	0645	12/3/08	\$910,000	\$836,000	1580	7	1935	3	38704	Y	Y	1700 G N 122ND ST
005	303420	0567	12/3/08	\$380,000	\$349,000	1840	7	1965	3	8000	N	N	1725 N 125TH ST
005	303420	0965	7/29/08	\$421,000	\$376,000	1870	7	1916	4	8840	N	N	1768 N 128TH ST
005	303420	0550	3/10/09	\$447,500	\$420,000	2140	7	1996	3	7754	N	N	12203 DENSMORE AVE N
005	799670	0010	11/24/08	\$325,000	\$298,000	880	8	1980	3	3200	N	N	11912 STENDALL PL N
005	613050	0110	3/20/08	\$351,000	\$304,000	1340	8	2007	3	1965	N	N	2134 B N 113TH ST
005	303420	0271	6/24/09	\$365,000	\$351,000	1340	8	1961	4	11688	N	N	12215 CORLISS AVE N
005	613050	0120	2/27/08	\$350,000	\$301,000	1350	8	2007	3	2201	N	N	2134 A N 113TH ST
005	303420	0611	7/1/08	\$895,000	\$793,000	1420	8	1951	4	20411	Y	Y	12212 DENSMORE AVE N
005	303420	0027	3/24/09	\$325,450	\$306,000	1500	8	1956	3	8000	N	N	2132 N 128TH ST
005	641160	0026	11/26/08	\$400,000	\$367,000	1500	8	1952	4	9416	N	N	11539 CORLISS AVE N
005	303420	0766	12/9/09	\$415,000	\$413,000	1540	8	1962	3	13060	N	N	12564 DENSMORE AVE N
005	641160	0031	11/18/08	\$370,000	\$339,000	1550	8	1954	4	7881	N	N	11535 CORLISS AVE N
005	613050	0080	3/28/08	\$337,500	\$292,000	1650	8	2007	3	1777	N	N	2138 A N 113TH ST
005	613050	0100	2/20/08	\$341,000	\$293,000	1650	8	2007	3	2021	N	N	2136 A N 113TH ST
005	613050	0050	1/18/08	\$345,950	\$295,000	1650	8	2007	3	1836	N	N	2140 A N 113TH ST
005	613050	0060	1/8/08	\$349,000	\$297,000	1650	8	2007	3	1793	N	N	2140 B N 113TH ST
005	613050	0030	1/17/08	\$351,000	\$299,000	1650	8	2007	3	1581	N	N	2132 A N 113TH ST
005	613050	0010	1/8/08	\$359,950	\$306,000	1650	8	2007	3	1863	N	N	2130 A N 113TH ST
005	613050	0020	2/11/08	\$359,950	\$308,000	1650	8	2007	3	1567	N	N	2130 B N 113TH ST
005	613050	0090	4/9/08	\$355,000	\$308,000	1650	8	2007	3	1790	N	N	2136 B N 113TH ST

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**Area 6**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Adj Sale Price	Above Grade Living	Bld Grade	Year Built/ Ren	Cond	Lot Size	View	Water-front	Situs Address
005	303420	0164	11/21/08	\$615,000	\$563,000	1750	8	1963	4	8388	N	N	2113 N 128TH ST
005	799670	0210	3/1/09	\$354,000	\$332,000	1780	8	1980	3	2240	N	N	11911 STENDALL DR N
005	799671	0160	1/25/08	\$390,000	\$333,000	1780	8	1981	3	2240	N	N	11806 STENDALL PL N
005	799672	0140	6/2/08	\$393,500	\$346,000	1780	8	1982	3	2240	N	N	11708 STENDALL DR N
005	799670	0140	11/21/09	\$371,000	\$368,000	1780	8	1980	3	2240	N	N	11918 STENDALL DR N
005	353190	0065	5/29/08	\$459,000	\$404,000	1780	8	1990	3	7201	N	N	11601 MERIDIAN AVE N
005	302604	9145	11/19/09	\$428,000	\$424,000	1790	8	2008	3	2448	N	N	11738 BURKE AVE N
005	302604	9144	5/20/09	\$455,000	\$434,000	1800	8	2008	3	2240	N	N	11744 BURKE AVE N
005	641160	0241	1/21/09	\$530,000	\$492,000	1990	8	1965	4	9648	N	N	11734 MERIDIAN AVE N
005	303420	0166	2/10/09	\$850,000	\$793,000	2360	8	1966	4	10985	Y	Y	2135 N 128TH ST
005	932580	0031	6/18/09	\$549,000	\$527,000	2780	8	2008	3	6924	N	N	1308 N 122ND ST
005	303420	0086	11/23/09	\$590,000	\$585,000	3010	8	2008	3	7407	N	N	2318 N 128TH ST
005	303420	0087	9/22/09	\$599,950	\$587,000	3010	8	2008	3	7357	N	N	2316 N 128TH ST
005	303420	0088	11/5/09	\$595,000	\$588,000	3010	8	2008	3	7407	N	N	2314 N 128TH ST
005	303420	0072	12/14/09	\$599,000	\$597,000	3010	8	2008	3	7357	N	N	2312 N 128TH ST
005	932580	0030	11/18/09	\$535,000	\$530,000	3270	9	2008	3	6925	N	N	1310 N 122ND ST
007	435870	0010	8/14/09	\$260,000	\$252,000	820	5	1960	4	6000	N	N	10516 ASHWORTH AVE N
007	630050	0360	6/16/09	\$315,300	\$302,000	590	6	1926	4	4980	N	N	10325 INTERLAKE AVE N
007	431070	0560	6/3/09	\$319,000	\$305,000	630	6	1948	4	5000	N	N	9735 DENSMORE AVE N
007	630050	0710	9/25/09	\$312,000	\$306,000	660	6	1943	3	4980	N	N	10025 ASHWORTH AVE N
007	630000	0292	10/27/09	\$271,500	\$268,000	710	6	1926	4	5693	N	N	10721 ASHWORTH AVE N
007	295790	0025	12/8/08	\$344,000	\$316,000	790	6	1941	3	5000	N	N	8803 BURKE AVE N
007	630050	0380	9/25/08	\$308,000	\$278,000	830	6	1943	3	7470	N	N	10305 INTERLAKE AVE N
007	099300	0045	4/18/08	\$360,000	\$313,000	850	6	1921	4	4203	N	N	8855 ASHWORTH AVE N
007	630050	0555	9/25/09	\$321,500	\$315,000	890	6	1927	3	4980	N	N	10310 INTERLAKE AVE N
007	312604	9239	5/1/09	\$335,000	\$318,000	1030	6	1946	3	6601	N	N	9010 ASHWORTH AVE N
007	952410	0207	9/1/09	\$234,000	\$228,000	690	7	2005	3	1058	N	N	1132 B N 91ST ST
007	099300	2286	12/9/08	\$350,000	\$322,000	720	7	1947	3	4634	N	N	1410 N 85TH ST
007	431070	2776	7/22/09	\$210,000	\$203,000	760	7	2003	3	749	N	N	9242 B INTERLAKE AVE N
007	431070	2775	4/21/09	\$229,000	\$217,000	800	7	2003	3	1196	N	N	9242 A INTERLAKE AVE N
007	431070	2779	9/18/09	\$257,000	\$251,000	800	7	2003	3	1087	N	N	9240 D INTERLAKE AVE N

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**Area 6**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Adj Sale Price	Above Grade Living	Bld Grade	Year Built/ Ren	Cond	Lot Size	View	Water-front	Situs Address
007	435870	0181	4/9/09	\$233,000	\$220,000	810	7	2002	3	1242	N	N	10717 E BURKE AVE N
007	435870	0066	7/15/08	\$361,500	\$321,000	810	7	1946	3	6330	N	N	1508 N 107TH ST
007	391200	0005	10/7/09	\$325,000	\$319,000	820	7	1942	3	5001	N	N	8528 ASHWORTH AVE N
007	630000	0407	5/8/08	\$385,000	\$337,000	840	7	1942	3	5442	N	N	10559 INTERLAKE AVE N
007	952410	0031	2/4/08	\$290,000	\$248,000	850	7	2007	3	1038	N	N	1120 B N 92ND ST
007	802170	1310	1/28/08	\$460,000	\$393,000	850	7	1969	4	6300	Y	N	2111 N 86TH ST
007	630000	0363	7/8/08	\$268,888	\$239,000	862	7	1999	3	1178	N	N	10544 A STONE AVE N
007	099300	1195	7/31/08	\$387,500	\$346,000	870	7	1987	3	2563	N	N	8827 ASHWORTH AVE N
007	099300	2023	1/24/09	\$232,000	\$216,000	880	7	2001	3	1023	N	N	8521 A MIDVALE AVE N
007	630000	0365	9/4/09	\$235,000	\$229,000	884	7	1999	3	1322	N	N	10546 A STONE AVE N
007	435870	0026	1/8/08	\$350,000	\$297,000	890	7	1949	3	7700	N	N	1503 N 107TH ST
007	435870	0028	5/27/09	\$337,000	\$322,000	890	7	1949	3	6600	N	N	1511 N 107TH ST
007	199720	0280	12/9/08	\$342,000	\$314,000	900	7	1947	4	7800	N	N	8844 ASHWORTH AVE N
007	630050	0210	11/16/09	\$386,000	\$382,000	900	7	1926	3	5047	N	N	10327 STONE AVE N
007	435870	0163	10/16/09	\$220,000	\$216,000	920	7	2001	3	962	N	N	1766 E N NORTHGATE WAY
007	191980	0430	10/12/09	\$358,000	\$352,000	940	7	1951	3	6770	N	N	9033 MERIDIAN AVE N
007	431070	2588	11/10/08	\$324,950	\$297,000	960	7	2007	3	1244	N	N	9239 WOODLAWN AVE N
007	199720	0156	7/2/08	\$383,750	\$340,000	990	7	1946	3	6015	N	N	1623 N 90TH ST
007	295790	0095	4/17/08	\$415,000	\$361,000	990	7	1947	4	7338	N	N	8814 BURKE AVE N
007	546430	0223	8/19/08	\$450,000	\$403,000	1000	7	1941	4	8431	N	N	1722 N 103RD ST
007	312604	9281	6/8/09	\$400,000	\$383,000	1010	7	1948	4	8104	N	N	8510 BURKE AVE N
007	099300	1911	1/9/08	\$320,388	\$272,000	1020	7	2007	3	859	N	N	8502 NESBIT AVE N
007	630000	0325	4/17/08	\$430,000	\$374,000	1020	7	1930	5	8855	N	N	10516 INTERLAKE AVE N
007	431070	1965	3/24/08	\$375,000	\$325,000	1030	7	1965	3	5000	N	N	9521 WALLINGFORD AVE N
007	802170	1265	2/28/08	\$435,000	\$374,000	1030	7	1949	3	4500	Y	N	2131 N 86TH ST
007	926720	0200	12/9/09	\$225,000	\$224,000	1040	7	1999	3	1204	N	N	1140 C N 93RD ST
007	099300	0952	11/5/08	\$280,000	\$255,000	1040	7	2000	3	1363	N	N	8825 B STONE AVE N
007	099300	0956	10/20/09	\$275,000	\$271,000	1040	7	2000	3	1200	N	N	8825 D STONE AVE N
007	630000	0675	8/26/09	\$230,000	\$224,000	1050	7	1997	3	1029	N	N	10537 A MIDVALE AVE N
007	926720	0047	3/24/09	\$315,000	\$297,000	1050	7	2004	3	1193	N	N	1127 B N 94TH ST
007	435870	0120	5/22/08	\$337,500	\$296,000	1060	7	1940	4	6000	N	N	1522 N 107TH ST

**Improved Sales Used in this Annual Update Analysis**  
**Area 6**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Adj Sale Price	Above Grade Living	Bld Grade	Year Built/ Ren	Cond	Lot Size	View	Water-front	Situs Address
007	431070	1677	8/5/09	\$300,000	\$291,000	1080	7	2003	3	1277	N	N	1417 N 97TH ST
007	099300	2195	3/21/08	\$345,000	\$298,000	1080	7	1999	3	1291	N	N	8520 A STONE AVE N
007	431070	1676	11/18/09	\$302,000	\$299,000	1080	7	2003	3	1123	N	N	1415 N 97TH ST
007	431070	2888	5/28/09	\$283,000	\$270,000	1100	7	2005	3	1150	N	N	9211 B ASHWORTH AVE N
007	099300	1952	3/12/08	\$319,950	\$276,000	1100	7	2007	3	1087	N	N	8516 C NESBIT AVE N
007	099300	1954	3/24/08	\$319,950	\$277,000	1100	7	2007	3	1102	N	N	8516 A NESBIT AVE N
007	435870	0200	7/10/09	\$300,000	\$289,000	1100	7	1946	4	8453	N	N	1724 N NORTHGATE WAY
007	630050	0090	8/27/08	\$290,000	\$260,000	1120	7	2002	3	1204	N	N	10309 A MIDVALE AVE N
007	630050	0091	3/25/08	\$319,900	\$277,000	1120	7	2002	3	1200	N	N	10309 B MIDVALE AVE N
007	099300	2060	3/5/08	\$354,950	\$306,000	1120	7	2003	3	1340	N	N	8518 A MIDVALE AVE N
007	431070	2957	10/15/08	\$344,242	\$313,000	1120	7	2008	3	1251	N	N	9247A ASHWORTH AVE N
007	099300	2085	9/24/08	\$348,000	\$315,000	1120	7	2003	3	1340	N	N	8522 A MIDVALE AVE N
007	431070	2947	5/19/08	\$370,000	\$325,000	1120	7	2008	3	1251	N	N	9249A ASHWORTH AVE N
007	431070	2956	5/19/08	\$372,850	\$327,000	1120	7	2008	3	1250	N	N	9243B ASHWORTH AVE N
007	431070	2946	6/26/08	\$370,000	\$327,000	1120	7	2008	3	1250	N	N	9241B ASHWORTH AVE N
007	431070	2955	5/29/08	\$375,000	\$330,000	1120	7	2008	3	1250	N	N	9243A ASHWORTH AVE N
007	431070	2958	6/12/08	\$375,000	\$331,000	1120	7	2008	3	1251	N	N	9247B ASHWORTH AVE N
007	431070	2948	8/5/08	\$374,950	\$335,000	1120	7	2008	3	1251	N	N	9249B ASHWORTH AVE N
007	614970	0201	3/28/08	\$314,000	\$272,000	1140	7	2007	3	1097	N	N	13718 B MIDVALE AVE N
007	614970	0192	6/10/08	\$310,000	\$273,000	1140	7	2007	3	966	N	N	13718 B MIDVALE AVE N
007	431070	2785	6/11/08	\$325,000	\$287,000	1140	7	2003	3	1242	N	N	9238 A INTERLAKE AVE N
007	099300	2097	2/22/08	\$347,500	\$299,000	1160	7	2003	3	1234	N	N	8526 B MIDVALE AVE N
007	099300	2096	5/26/09	\$319,950	\$305,000	1160	7	2003	3	1221	N	N	8526 A MIDVALE AVE N
007	099300	2067	6/23/08	\$353,000	\$312,000	1160	7	2003	3	1234	N	N	8512 B MIDVALE AVE N
007	312604	9266	6/20/08	\$473,000	\$418,000	1170	7	1905	5	8588	N	N	8523 WALLINGFORD AVE N
007	304770	0225	8/19/08	\$365,900	\$328,000	1200	7	1988	3	4176	N	N	8601 WALLINGFORD AVE N
007	312604	9097	4/10/08	\$464,900	\$404,000	1200	7	1962	4	5164	N	N	8530 WALLINGFORD AVE N
007	926720	0313	3/18/08	\$320,000	\$277,000	1210	7	2000	3	1159	N	N	1143 N 93RD ST
007	614970	0194	5/13/08	\$319,950	\$280,000	1220	7	2007	3	1245	N	N	13718 A MIDVALE AVE N
007	614970	0196	3/24/08	\$325,000	\$281,000	1220	7	2007	3	1448	N	N	13720 A MIDVALE AVE N
007	614970	0202	8/15/08	\$317,500	\$284,000	1220	7	2007	3	1479	N	N	13720 C MIDVALE AVE N

**Improved Sales Used in this Annual Update Analysis**  
**Area 6**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Adj Sale Price	Above Grade Living	Bld Grade	Year Built/ Ren	Cond	Lot Size	View	Water-front	Situs Address
007	435870	0007	8/20/08	\$430,000	\$386,000	1220	7	1988	3	7222	N	N	10506 ASHWORTH AVE N
007	391200	0020	3/10/09	\$470,000	\$441,000	1240	7	1960	3	5001	N	N	8510 ASHWORTH AVE N
007	431070	0431	9/29/08	\$345,500	\$313,000	1250	7	2003	3	1290	N	N	9726 A WOODLAWN AVE N
007	191980	0330	1/6/09	\$385,000	\$356,000	1250	7	1969	3	5063	N	N	9016 BURKE AVE N
007	191980	0126	6/22/09	\$444,950	\$427,000	1250	7	1959	3	7255	N	N	1820 N 90TH ST
007	099300	2126	5/21/08	\$339,999	\$298,000	1260	7	2008	3	1276	N	N	8513 A STONE AVE N
007	431070	0345	11/6/09	\$349,000	\$345,000	1270	7	1986	3	2500	N	N	9747 WALLINGFORD AVE N
007	630050	0870	12/16/08	\$425,000	\$391,000	1270	7	1930	4	4980	N	N	10033 INTERLAKE AVE N
007	431070	2185	3/19/08	\$398,000	\$344,000	1290	7	1961	4	6397	N	N	9511 COLLEGE WAY N
007	099300	1953	6/16/08	\$315,000	\$278,000	1320	7	2007	3	991	N	N	8516 B NESBIT AVE N
007	237670	0045	2/27/08	\$409,950	\$353,000	1330	7	1985	3	3199	N	N	9213 COLLEGE WAY N
007	435870	0009	9/8/08	\$460,000	\$414,000	1340	7	1988	3	10915	N	N	10512 ASHWORTH AVE N
007	322604	9478	5/12/09	\$385,000	\$366,000	1350	7	1964	4	9000	N	N	9051 CORLISS AVE N
007	565910	0040	6/15/09	\$475,000	\$455,000	1350	7	1950	3	7642	N	N	8620 CORLISS AVE N
007	322604	9559	4/20/09	\$482,796	\$457,000	1350	7	1999	3	5001	N	N	8906 CORLISS AVE N
007	435870	0122	8/15/08	\$422,500	\$378,000	1370	7	1942	3	6500	N	N	1530 N 107TH ST
007	099300	2125	6/11/08	\$367,000	\$324,000	1400	7	2008	3	1093	N	N	8513 B STONE AVE N
007	099300	2345	12/9/08	\$427,000	\$393,000	1410	7	1916	4	5633	N	N	8501 ASHWORTH AVE N
007	312604	9520	7/10/09	\$345,000	\$332,000	1420	7	2008	3	1725	N	N	9207 INTERLAKE AVE N
007	099300	1951	1/29/08	\$361,220	\$309,000	1450	7	2007	3	1531	N	N	8512 NESBIT AVE N
007	099300	1950	2/19/08	\$366,000	\$314,000	1450	7	2007	3	1440	N	N	8514 NESBIT AVE N
007	312604	9516	8/26/09	\$339,000	\$330,000	1470	7	2008	3	1418	N	N	9203 B INTERLAKE AVE N
007	312604	9515	9/1/09	\$339,000	\$330,000	1470	7	2008	3	1436	N	N	9203 A INTERLAKE AVE N
007	099300	2128	5/7/08	\$370,000	\$324,000	1480	7	2008	3	1372	N	N	8511 A STONE AVE N
007	099300	2127	6/13/08	\$374,999	\$331,000	1480	7	2008	3	1384	N	N	8511 B STONE AVE N
007	322604	9564	5/8/09	\$510,000	\$485,000	1490	7	2008	3	5000	N	N	8900 CORLISS AVE N
007	926720	0216	5/9/08	\$420,000	\$368,000	1530	7	2007	3	1229	N	N	1152A N 93RD ST
007	926720	0215	8/14/08	\$424,000	\$380,000	1530	7	2007	3	1296	N	N	1152B N 93RD ST
007	304770	0085	7/21/08	\$500,000	\$445,000	1560	7	1916	4	6013	N	N	8551 DENSMORE AVE N
007	199720	0290	10/27/09	\$415,000	\$409,000	1580	7	1982	3	7490	N	N	8852 ASHWORTH AVE N
007	431070	2310	3/20/08	\$480,000	\$415,000	1590	7	1998	3	5000	N	N	9240 DENSMORE AVE N

**Improved Sales Used in this Annual Update Analysis**  
**Area 6**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Adj Sale Price	Above Grade Living	Bld Grade	Year Built/ Ren	Cond	Lot Size	View	Water-front	Situs Address
007	926720	0228	8/15/08	\$395,000	\$354,000	1600	7	2007	3	1122	N	N	9307 STONE AVE N
007	926720	0226	5/15/08	\$425,000	\$372,000	1600	7	2007	3	1235	N	N	1154 N 93RD ST
007	926720	0225	7/17/08	\$440,000	\$391,000	1600	7	2007	3	1245	N	N	1156 N 93RD ST
007	802170	1260	6/11/09	\$369,000	\$353,000	1610	7	1986	3	2250	Y	N	2135 N 86TH ST
007	191980	0420	10/19/09	\$422,000	\$416,000	1630	7	1968	3	6770	N	N	9027 MERIDIAN AVE N
007	099300	1145	2/26/09	\$417,000	\$390,000	1650	7	1986	3	4100	N	N	8803 ASHWORTH AVE N
007	302230	0020	12/8/09	\$450,000	\$448,000	1680	7	1951	3	10917	N	N	9040 MERIDIAN AVE N
007	312604	9519	7/9/09	\$355,000	\$342,000	1690	7	2008	3	1256	N	N	9205 INTERLAKE AVE N
007	312604	9514	7/23/09	\$369,000	\$357,000	1820	7	2008	3	1519	N	N	9201 INTERLAKE AVE N
007	312604	9467	5/18/09	\$379,000	\$361,000	1820	7	2008	3	1475	N	N	9210 STONE AVE N
007	435870	0085	9/21/09	\$405,000	\$396,000	1910	7	1962	4	11960	N	N	10744 ASHWORTH AVE N
007	630000	0279	6/9/08	\$475,000	\$419,000	2010	7	1989	3	5384	N	N	10706 INTERLAKE AVE N
007	802170	1195	7/29/08	\$665,000	\$593,000	2300	7	2004	3	4500	N	N	8607 CORLISS AVE N
007	926720	0345	9/29/08	\$320,000	\$290,000	740	8	2005	3	1366	N	N	9219 STONE AVE N
007	312604	9383	2/26/08	\$299,000	\$257,000	770	8	2004	3	1253	N	N	9310 C STONE AVE N
007	312604	9440	6/24/08	\$297,000	\$263,000	800	8	2004	3	991	N	N	9310 A STONE AVE N
007	099300	2106	4/17/09	\$312,000	\$295,000	980	8	2005	3	1473	N	N	8501 STONE AVE N
007	431070	1422	12/1/08	\$301,900	\$277,000	1060	8	2005	3	1050	N	N	9555 INTERLAKE AVE N
007	431070	1420	7/31/08	\$320,000	\$286,000	1070	8	2005	3	1156	N	N	9553 INTERLAKE AVE N
007	099300	2177	12/2/08	\$337,500	\$310,000	1100	8	2000	3	1547	N	N	1306 N 85TH ST
007	312604	9125	6/19/08	\$385,000	\$340,000	1100	8	1952	4	9544	N	N	10347 DENSMORE AVE N
007	099300	2101	3/10/08	\$348,075	\$300,000	1140	8	2006	3	1214	N	N	1214 A N 85TH ST
007	431070	1320	2/12/08	\$362,500	\$311,000	1180	8	2005	3	1268	N	N	1312 N 95TH ST
007	099300	1558	2/12/08	\$365,000	\$313,000	1180	8	2005	3	1219	N	N	1201 N 88TH ST
007	099300	1557	12/19/08	\$342,000	\$315,000	1180	8	2005	3	1344	N	N	1207 N 88TH ST
007	099300	0157	11/9/09	\$339,500	\$336,000	1220	8	2003	3	1683	N	N	8847 A INTERLAKE AVE N
007	617800	0033	9/12/08	\$379,990	\$342,000	1220	8	2006	3	1425	N	N	9212 B DENSMORE AVE N
007	617800	0032	12/9/09	\$353,000	\$351,000	1220	8	2006	3	1180	N	N	9214 B DENSMORE AVE N
007	926720	0207	9/17/08	\$300,000	\$271,000	1240	8	2006	3	1163	N	N	1146 A N 93RD ST
007	099300	0338	8/13/09	\$362,950	\$352,000	1270	8	2006	3	1346	N	N	8846 B MIDVALE AVE N
007	099300	0276	9/14/09	\$402,000	\$393,000	1360	8	2005	3	1960	N	N	8845 STONE AVE N

**Improved Sales Used in this Annual Update Analysis  
Area 6  
(1 to 3 Unit Residences)**

<b>Sub Area</b>	<b>Major</b>	<b>Minor</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Adj Sale Price</b>	<b>Above Grade Living</b>	<b>Bld Grade</b>	<b>Year Built/ Ren</b>	<b>Cond</b>	<b>Lot Size</b>	<b>View</b>	<b>Water-front</b>	<b>Situs Address</b>
007	431070	3021	6/11/09	\$339,000	\$325,000	1390	8	2008	3	1194	N	N	9219 B INTERLAKE AVE N
007	431070	3023	7/24/09	\$339,000	\$328,000	1390	8	2008	3	1196	N	N	9219 A INTERLAKE AVE N
007	431070	3027	7/15/09	\$339,000	\$327,000	1400	8	2008	3	1308	N	N	9209 B INTERLAKE AVE N
007	431070	3025	10/5/09	\$335,000	\$329,000	1400	8	2008	3	1295	N	N	9209 B INTERLAKE AVE N
007	431070	3022	8/7/09	\$339,000	\$329,000	1450	8	2008	3	1296	N	N	9217 A INTERLAKE AVE N
007	431070	3020	8/24/09	\$339,000	\$330,000	1450	8	2008	3	1216	N	N	9217 B INTERLAKE AVE N
007	312604	9061	7/14/09	\$371,400	\$358,000	1510	8	2004	3	1280	N	N	9216 A STONE AVE N
007	099300	2236	6/12/08	\$349,000	\$308,000	1520	8	2004	3	1480	N	N	8509 A INTERLAKE AVE N
007	802170	0490	8/17/09	\$450,000	\$437,000	1530	8	2009	3	2250	N	N	2109 N 89TH ST
007	802170	0495	11/25/09	\$465,950	\$462,000	1560	8	2009	3	2250	N	N	2105 N 89TH ST
007	099300	1076	5/19/09	\$387,500	\$369,000	1590	8	2005	3	1412	N	N	8827 A INTERLAKE AVE N
007	431070	3024	5/14/09	\$339,000	\$323,000	1610	8	2008	3	1350	N	N	9215 B INTERLAKE AVE N
007	431070	3026	6/19/09	\$339,000	\$325,000	1610	8	2008	3	1332	N	N	9215 A INTERLAKE AVE N
007	802170	0485	9/21/09	\$550,000	\$538,000	2360	8	2009	3	2250	N	N	2113 N 89TH ST
007	312604	9133	2/2/09	\$640,000	\$596,000	2680	8	2008	3	6367	N	N	10034 ASHWORTH AVE N
007	312604	9220	2/12/09	\$686,000	\$640,000	2810	10	2008	3	3836	N	N	8527 CAROLINE AVE N
007	312604	9472	9/19/08	\$795,000	\$718,000	2920	10	2008	3	5010	N	N	8529 CAROLINE AVE N

**Improved Sales Removed from this Annual Update Analysis  
Area 6  
(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Comments
002	615070	0349	5/30/08	\$389,950	DIAGNOSTIC OUTLIER
002	615070	0403	7/15/09	\$114,605	QUIT CLAIM DEED
002	645030	4280	9/9/09	\$300,000	RELATED PARTY, FRIEND, OR NEIGHBOR
002	645030	4495	1/16/09	\$111,882	QUIT CLAIM DEED
002	645030	4725	7/23/09	\$163,500	DIAGNOSTIC OUTLIER
003	202604	9078	9/25/08	\$155,000	QUIT CLAIM DEED
003	283460	0095	9/4/08	\$110,500	DOR RATIO
003	641510	0283	6/17/09	\$293,000	DIAGNOSTIC OUTLIER
003	641510	0324	9/23/09	\$223,984	DOR RATIO
003	641510	0382	2/13/09	\$424,350	DIAGNOSTIC OUTLIER
003	645030	0960	5/16/08	\$120,000	QUIT CLAIM DEED
003	645030	1820	3/12/08	\$127,297	QUIT CLAIM DEED
005	303420	0006	10/21/09	\$572,500	OBSOLESCENCE > 0
005	303420	0201	4/20/09	\$185,208	RELATED PARTY, FRIEND, OR NEIGHBOR
005	303420	0350	12/11/09	\$400,000	DIAGNOSTIC OUTLIER
005	303420	0443	5/14/09	\$169,227	RELATED PARTY, FRIEND, OR NEIGHBOR
005	303420	0653	6/8/09	\$539,000	DIAGNOSTIC OUTLIER
005	446840	0295	9/25/08	\$314,950	DATA DOES NOT MATCH SALE
005	446840	0299	8/19/08	\$314,950	DATA DOES NOT MATCH SALE
005	446840	0300	8/18/08	\$314,950	DATA DOES NOT MATCH SALE
005	641160	0030	10/24/08	\$250,500	NON-REPRESENTATIVE SALE
005	641210	0166	7/9/08	\$220,000	DIAGNOSTIC OUTLIER
005	750350	0010	10/21/09	\$562,120	DIAGNOSTIC OUTLIER
007	099300	1438	11/30/09	\$110,000	DOR RATIO
007	099300	2101	3/10/08	\$348,075	RELOCATION - SALE TO SERVICE
007	099300	2325	10/20/09	\$395,000	DIAGNOSTIC OUTLIER
007	199720	0050	1/2/09	\$590,000	MORE THAN 1 HOUSE
007	199720	0055	1/16/09	\$579,000	DATA DOES NOT MATCH SALE
007	295790	0095	2/12/08	\$537,931	EXEMPT FROM EXCISE TAX
007	295790	0110	6/30/09	\$240,000	DIAGNOSTIC OUTLIER
007	295790	0110	10/8/09	\$399,950	DATA DOES NOT MATCH SALE
007	304770	0183	10/24/09	\$522,000	DATA DOES NOT MATCH SALE
007	304770	0185	5/12/09	\$399,950	DIAGNOSTIC OUTLIER
007	304770	0225	6/20/08	\$400,464	FORCED SALE
007	304770	0230	3/7/08	\$513,001	IMP. CHARACTERISTICS CHANGED SINCE SALE
007	304770	0230	8/12/08	\$575,000	DIAGNOSTIC OUTLIER
007	312604	9118	2/18/09	\$334,950	ACTIVE PERMIT BEFORE SALE>25K
007	312604	9126	8/12/08	\$380,000	DIAGNOSTIC OUTLIER
007	312604	9281	4/3/09	\$441,750	RELOCATION - SALE TO SERVICE
007	312604	9310	7/28/08	\$380,000	DIAGNOSTIC OUTLIER
007	312604	9339	4/6/09	\$207,122	RELATED PARTY, FRIEND, OR NEIGHBOR
007	312604	9460	7/14/09	\$580,000	ACTIVE PERMIT BEFORE SALE>25K
007	312604	9491	8/25/09	\$513,000	DATA DOES NOT MATCH SALE
007	312604	9517	6/4/09	\$339,000	DIAGNOSTIC OUTLIER
007	312604	9518	5/28/09	\$339,000	DIAGNOSTIC OUTLIER
007	322604	9305	5/23/08	\$347,332	UNFINISHED AREA > 0

**Improved Sales Removed from this Annual Update Analysis  
Area 6  
(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Comments
007	322604	9559	9/18/09	\$482,796	EXEMPT FROM EXCISE TAX
007	431070	0235	11/23/09	\$145,000	DOR RATIO
007	431070	0235	6/25/09	\$290,000	DIAGNOSTIC OUTLIER
007	431070	0550	9/1/09	\$550,000	OBSOLESCENCE > 0
007	431070	0810	5/26/09	\$350,000	DIAGNOSTIC OUTLIER
007	431070	1455	4/1/09	\$300,000	DIAGNOSTIC OUTLIER
007	431070	1588	6/18/08	\$132,175	RELATED PARTY, FRIEND, OR NEIGHBOR
007	431070	2600	8/20/09	\$280,000	DIAGNOSTIC OUTLIER
007	431070	2610	10/9/09	\$280,000	DIAGNOSTIC OUTLIER
007	431070	2755	10/6/08	\$326,000	DATA DOES NOT MATCH SALE
007	431070	2756	10/17/08	\$325,500	DATA DOES NOT MATCH SALE
007	431070	2757	10/6/08	\$339,000	DATA DOES NOT MATCH SALE
007	431070	2758	12/22/08	\$299,950	DATA DOES NOT MATCH SALE
007	431070	2759	3/9/09	\$289,950	DATA DOES NOT MATCH SALE
007	431070	2760	12/22/08	\$294,950	DATA DOES NOT MATCH SALE
007	431070	2761	8/5/08	\$319,950	DATA DOES NOT MATCH SALE
007	431070	2855	11/20/09	\$316,550	PERCENT COMPLETE CODED
007	431070	2855	5/26/09	\$354,000	PERCENT COMPLETE CODED
007	431070	2856	5/15/09	\$354,000	PERCENT COMPLETE CODED
007	431070	2857	10/26/09	\$335,000	PERCENT COMPLETE CODED
007	431070	2859	8/11/09	\$349,000	PERCENT COMPLETE CODED
007	431070	2860	5/15/09	\$349,000	PERCENT COMPLETE CODED
007	431070	2861	6/1/09	\$369,000	PERCENT COMPLETE CODED
007	431070	2862	4/28/09	\$365,000	PERCENT COMPLETE CODED
007	431070	2888	2/13/09	\$200,000	EXEMPT FROM EXCISE TAX
007	431070	2945	12/26/08	\$215,613	QUIT CLAIM DEED
007	435870	0174	2/25/08	\$230,000	GOVERNMENT AGENCY
007	435870	0176	8/21/09	\$259,950	DATA DOES NOT MATCH SALE
007	435870	0189	11/10/09	\$264,950	DATA DOES NOT MATCH SALE
007	435870	0190	8/11/09	\$264,950	DATA DOES NOT MATCH SALE
007	546430	0010	9/22/08	\$250,000	DIAGNOSTIC OUTLIER
007	546430	0220	4/1/08	\$370,000	DIAGNOSTIC OUTLIER
007	546430	0275	6/5/08	\$350,000	NON-REPRESENTATIVE SALE
007	617800	0033	9/3/08	\$379,990	RELOCATION - SALE TO SERVICE
007	630000	0301	12/16/09	\$355,000	DIAGNOSTIC OUTLIER
007	630000	0425	8/18/09	\$300,000	MORE THAN 1 HOUSE
007	630000	0426	10/1/09	\$304,000	DATA DOES NOT MATCH SALE
007	630000	0428	8/19/09	\$305,000	DATA DOES NOT MATCH SALE
007	630000	0429	10/19/09	\$304,000	DATA DOES NOT MATCH SALE
007	630000	0430	11/4/09	\$270,000	DATA DOES NOT MATCH SALE
007	630050	0445	2/26/09	\$142,000	BANKRUPTCY - RECEIVER OR TRUSTEE
007	802170	0480	4/4/08	\$600,000	TEAR DOWN
007	873000	0260	12/17/09	\$282,500	DATA DOES NOT MATCH SALE
007	912910	0040	6/15/09	\$400,000	CORPORATE AFFILIATES
007	952410	0155	9/5/08	\$612,000	DIAGNOSTIC OUTLIER

***Vacant Sales Used in this Annual Update Analysis  
Area 6***

<b>Sub Area</b>	<b>Major</b>	<b>Minor</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Lot Size</b>	<b>View</b>	<b>Water-front</b>
003	283210	0855	10/7/2009	105000	8780	Y	N
005	303420	0735	9/11/2009	624000	26020	Y	N
007	312604	9458	3/12/2008	201000	6611	N	Y

***Vacant Sales Removed from this Annual Update Analysis  
Area 6***

<b>Sub Area</b>	<b>Major</b>	<b>Minor</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Comments</b>
002	614970	0140	9/15/2009	96350	BANKRUPTCY - RECEIVER OR TRUSTEE

**Client and Intended Use of the Appraisal:**

*This mass appraisal report is intended for use only by the King County Assessor and other agencies or departments administering or confirming ad valorem property taxes. Use of this report by others 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 SR 6-8. 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.*

**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. (Sammish 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. (Sammish 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**

*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. [1961 c 15 §84.36.005]*

*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. [1989 c 246 § 4]*

*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 a 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.*

### **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 definition of fee simple estate as taken from The Third Edition of The Dictionary of Real Estate Appraisal, published by the 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.*
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.*



## King County

### Department of Assessments

King County Administration Bldg.  
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(206) 296-5195 FAX (206) 296-0595  
Email: [assessor.info@kingcounty.gov](mailto:assessor.info@kingcounty.gov)

**Lloyd Hara**  
*Assessor*

As we start a new decade and prepare the 2010 revaluations for the 2011 Tax Roll, it is important for staff to review our standards for completing our assessments for this year. As Deputy Assessors, first, everyone works for the taxpayers of King County and we must do our work in the most fair and equitable manner. Second, we will take pride in doing the best professional job possible. Third, we will treat all taxpayers with respect and value their opinions.

To further those standards, all appraisers are directed to:

- Use all appropriate mass appraisal techniques as stated in Washington State Laws, Washington State Administrative Codes, 2010 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;
- Validate for correctness physical characteristics for all vacant and improved properties and, where applicable, validate sales data for those 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 valuation models as delineated by the IAAO (Standard on Mass Appraisal of Real Property, 2002; rev 2008). Apply models uniformly to sold and unsold properties, so that ratio statistics can be accurately inferred to the entire population. Validate models as delineated by IAAO in their Standard on Ratio Studies (approved July 2007).
- All sales are to be time adjusted to 1/1/10 and models developed by appraisers will include an administrative adjustment of .925 to reflect current economic factors that impact value and are not indicated by time-adjusted sales data alone.
- Prepare written reports in compliance with USPAP Standard 6 for Mass Appraisals. The intended users of your appraisals and the written reports include the Assessor, the King County Board of Equalization, the Washington State Board of Tax Appeals, the King County Prosecutor and the Washington State Department of Revenue. The intended use of the appraisals and the written reports is the administration of ad valorem property taxation.

Lloyd Hara  
King County Assessor