

Executive Summary Report

Characteristics-Based Market Adjustment for 2009 Assessment Roll

Area Name / Number: Lake Forest Park / West Kenmore / 4

Previous Physical Inspection: 2005

Improved Sales:

Number of Sales: 247

Range of Sale Dates: 1/2007 - 12/2008

Sales – Average Improved Valuation Change Summary						
	Land	Imps	Total	Sale Price**	Ratio	COV*
2008 Value	\$207,200	\$257,000	\$464,200			
2009 Value	\$175,800	\$214,300	\$390,100	\$465,900	83.7%	12.51%
Change	-\$31,400	-\$42,700	-\$74,100			
% Change	-15.2%	-16.6%	-16.0%			

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

** Sales adjusted to 1/1/09.

Sales used in this analysis: All sales of one to three unit residences on residential lots which were verified as, or appeared to be market sales were considered for the analysis. Sales along with values were market adjusted to 1/1/09. 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 2008 or any existing residence where the data for 2008 is significantly different from the data for 2009 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 2008 Assessment Roll. This also excludes previously vacant and destroyed property partial value accounts.

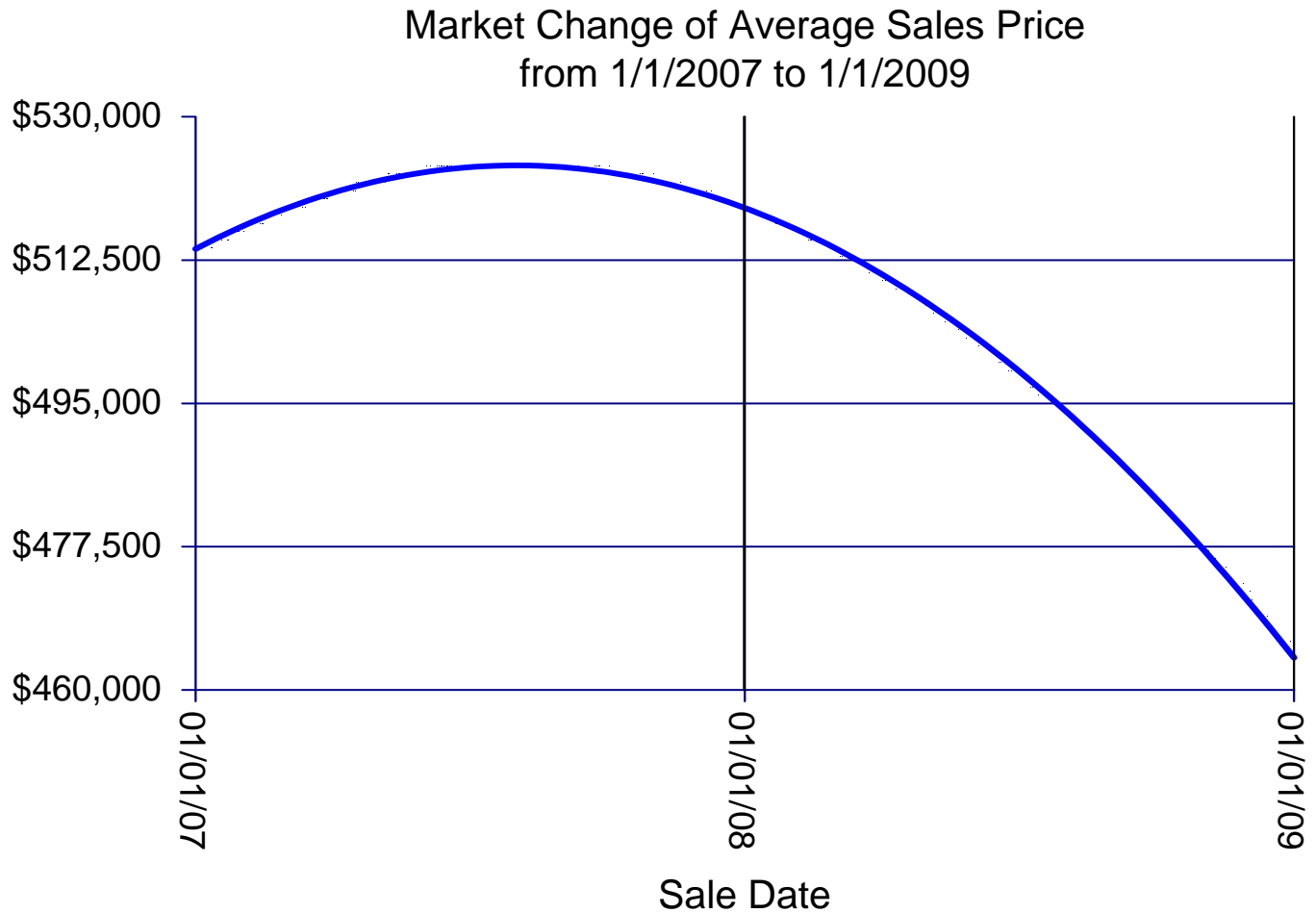
Population - Improved Parcel Summary:			
	Land	Imps	Total
2008 Value	\$214,800	\$252,200	\$467,000
2009 Value	\$182,300	\$210,200	\$392,500
Percent Change	-15.1%	-16.7%	-16.0%

Number of one to three unit residences in the Population: 4803

Summary of Findings: The analysis for this area consisted of a general review of applicable characteristics. As described in the model validation section of this report, sales and values were adjusted to 1/1/09 with an additional adjustment of .85 made to all properties. Exceptions may be found in the Improved Parcel Update section. Overall, the area received a single standard area adjustment

The Annual Update Values described in this report improve uniformity and equity. We recommend posting these values for the 2009 assessment roll.

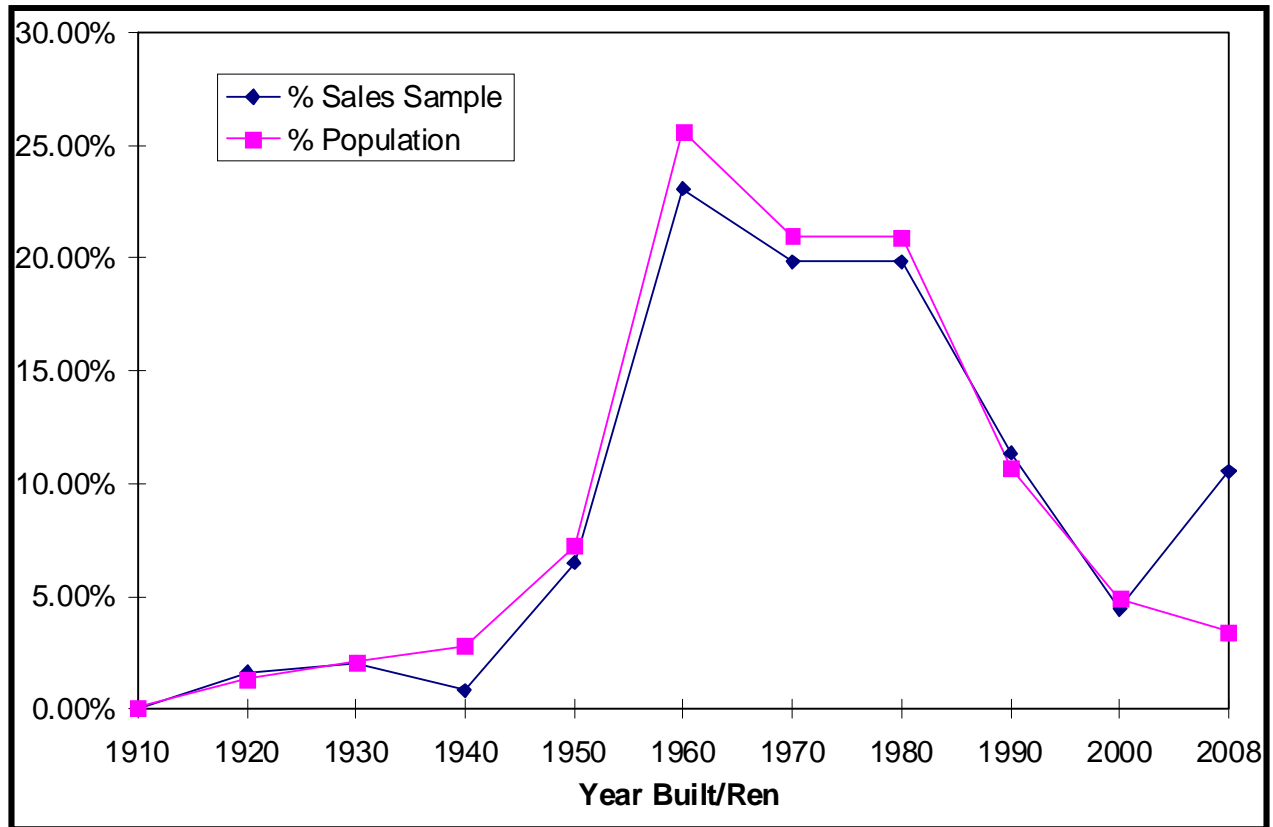
***Market Change of Average Sale Price in Area 4
From 1/1/07 to 1/1/09***



Sales Sample Representation of Population - Year Built / Renovated

Sales Sample		
Year Built/Ren	Frequency	% Sales Sample
1910	0	0.00%
1920	4	1.62%
1930	5	2.02%
1940	2	0.81%
1950	16	6.48%
1960	57	23.08%
1970	49	19.84%
1980	49	19.84%
1990	28	11.34%
2000	11	4.45%
2008	26	10.53%
	247	

Population		
Year Built/Ren	Frequency	% Population
1910	3	0.06%
1920	64	1.33%
1930	100	2.08%
1940	135	2.81%
1950	347	7.22%
1960	1230	25.61%
1970	1007	20.97%
1980	1005	20.92%
1990	512	10.66%
2000	236	4.91%
2008	164	3.41%
	4803	

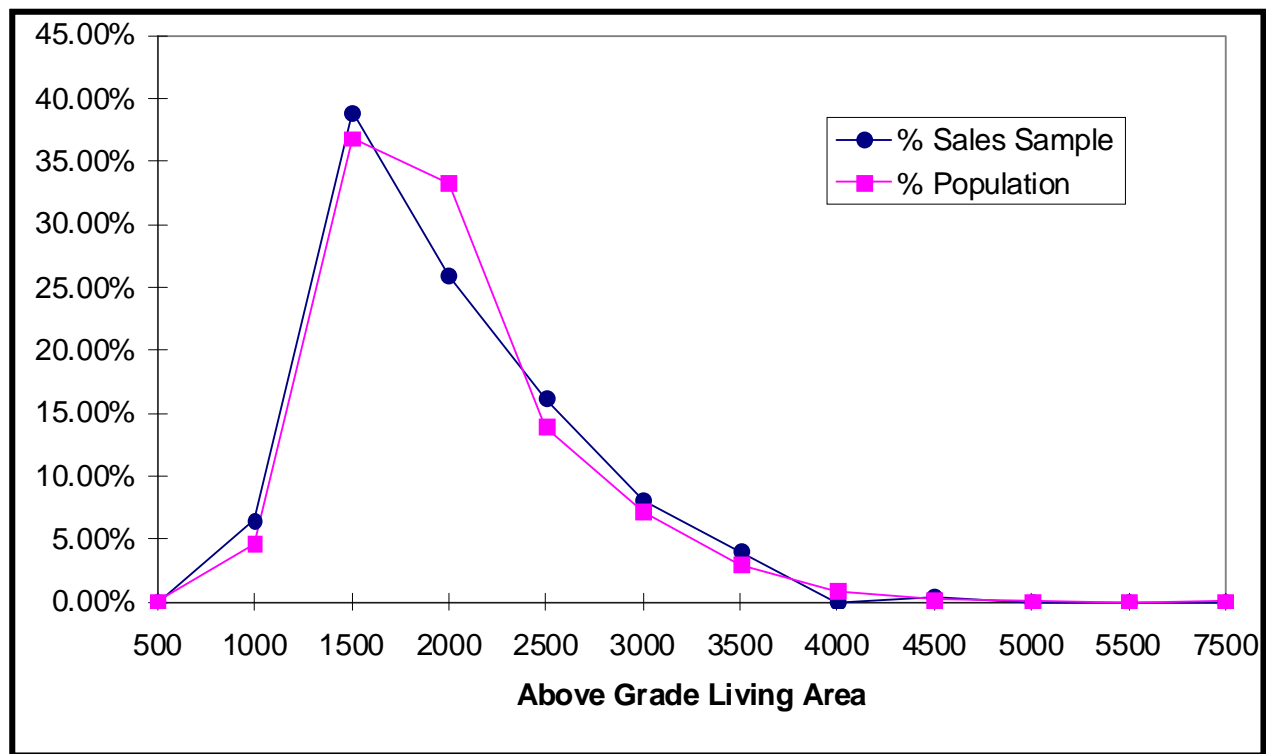


Sales of new homes built in the last eight years are over-represented in this sample. This is a common occurrence due to the fact that most new homes will sell shortly after completion.

Sales Sample Representation of Population - Above Grade Living Area

Sales Sample		
AGLA	Frequency	% Sales Sample
500	0	0.00%
1000	16	6.48%
1500	96	38.87%
2000	64	25.91%
2500	40	16.19%
3000	20	8.10%
3500	10	4.05%
4000	0	0.00%
4500	1	0.40%
5000	0	0.00%
5500	0	0.00%
7500	0	0.00%
	247	

Population		
AGLA	Frequency	% Population
500	3	0.06%
1000	221	4.60%
1500	1768	36.81%
2000	1596	33.23%
2500	670	13.95%
3000	343	7.14%
3500	144	3.00%
4000	43	0.90%
4500	10	0.21%
5000	2	0.04%
5500	0	0.00%
7500	3	0.06%
	4803	

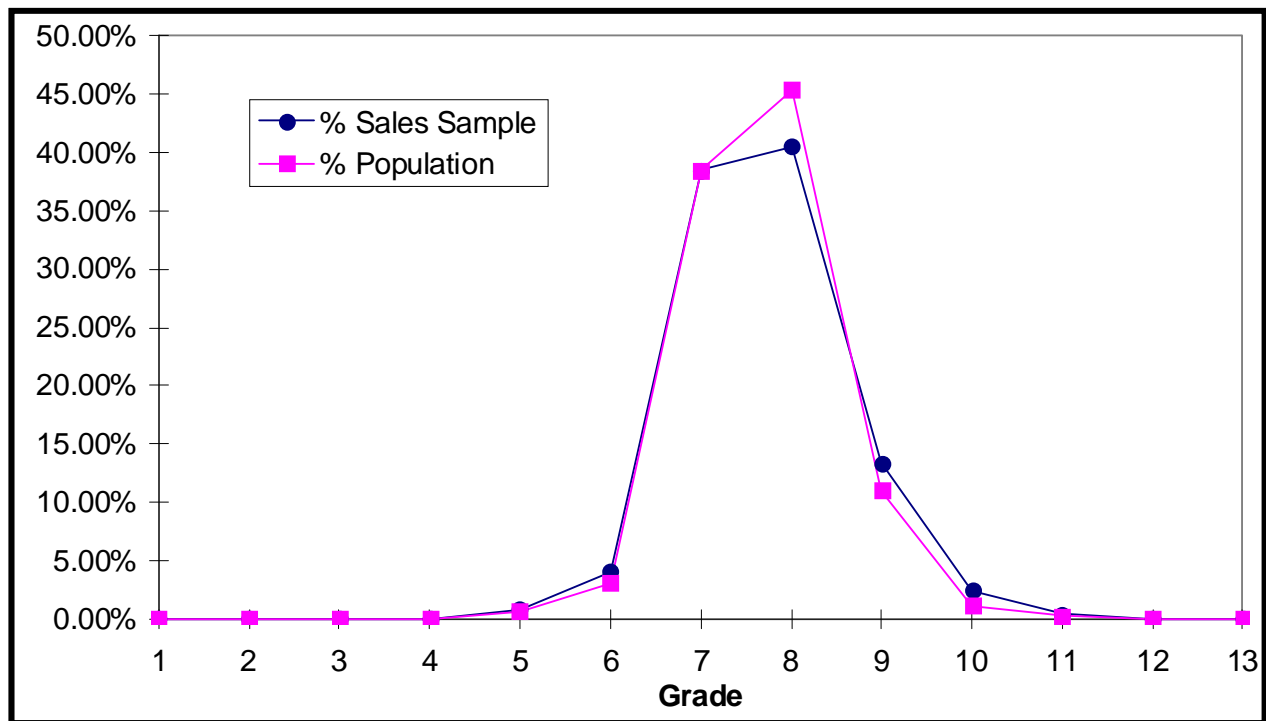


The sales sample frequency distribution follows the population distribution very closely with regard to Above Grade Living Area. This distribution is ideal for both accurate analysis and appraisals.

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	0.81%
6	10	4.05%
7	95	38.46%
8	100	40.49%
9	33	13.36%
10	6	2.43%
11	1	0.40%
12	0	0.00%
13	0	0.00%
247		

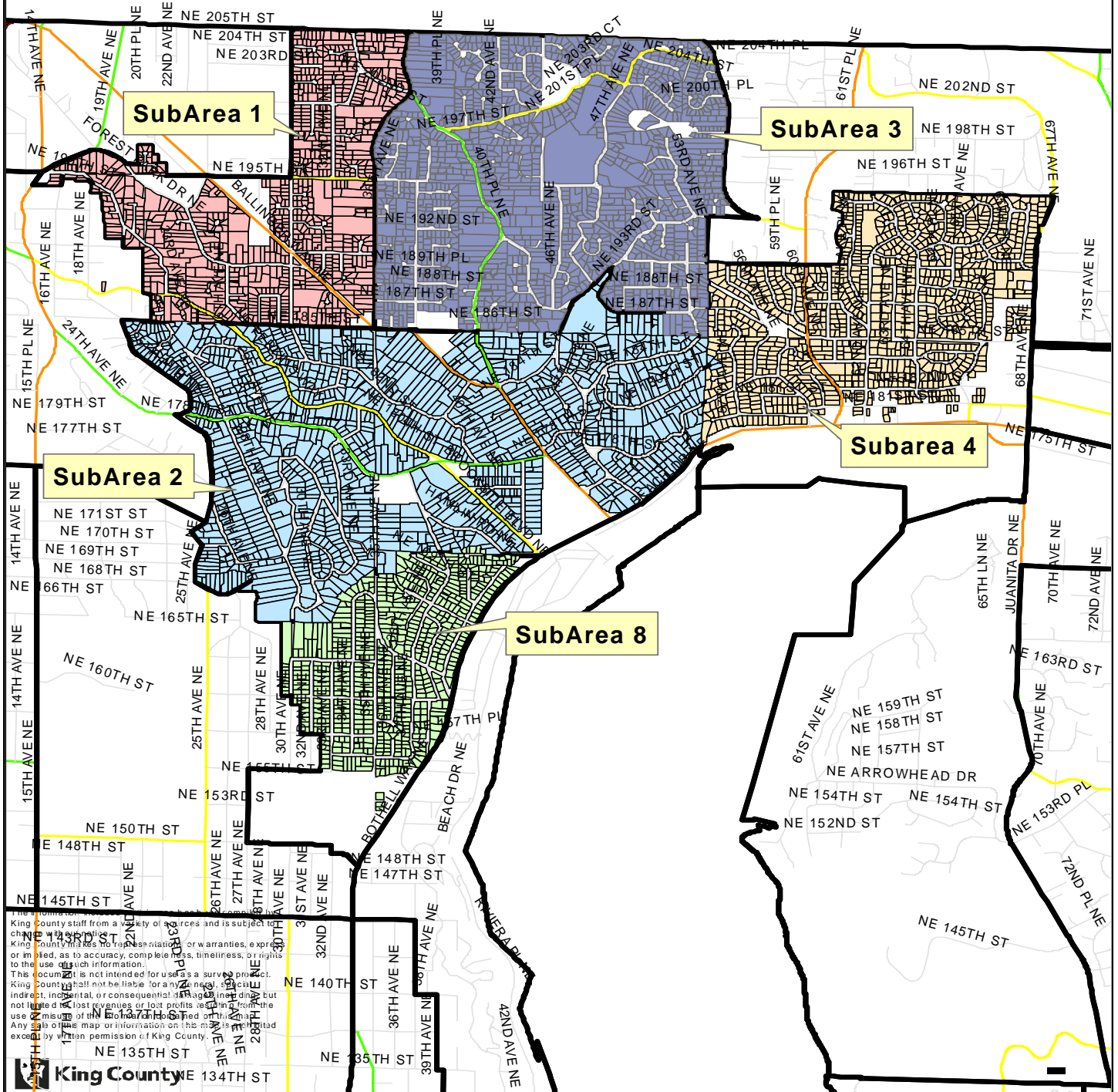
Population		
Grade	Frequency	% Population
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	0	0.00%
5	32	0.67%
6	150	3.12%
7	1847	38.46%
8	2178	45.35%
9	529	11.01%
10	57	1.19%
11	10	0.21%
12	0	0.00%
13	0	0.00%
4803		



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

Lake Forest Park / West Kenmore

Area 4



Annual Update Process

Effective Date of Appraisal: January 1, 2009

Date of Appraisal Report: July 8, 2009

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 1/1/2007 through 12/31/08 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 2008
5. Existing residences where the data for 2008 is significantly different than the data for 2009 due to remodeling
6. Parcels with improvements value, but no building characteristics
7. 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

Vacant land in this area is in a holding pattern with a strong lack of development. This results in limited land segregation and permit activity. Based on the 2 usable land sales available in the area and supplemented by the value decrease in sales of improved parcels, a 15.0% decrease was made in land assessment for the 2009 Assessment Year.

2009 Land Value = 2008 Land Value x 0.85, 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. Upon completion of the initial review, characteristics that indicated an area of possible adjustment were further analyzed using NCSS Statistical Software diagnostic and regression tools in conjunction with Microsoft Excel.

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 247 usable residential sales in the area.

Values and Sales were trended to January 1, 2009. As described in the model validation section of this report, all values were then adjusted by .85 in an effort to acknowledge the relevant economic conditions at the time of valuation.

The chosen adjustment model was developed using multiple regression. The 2008 assessment ratio (Assessed Value divided by Sale Price) was the dependent variable.

The derived adjustment formula is:

2009 Total Value = 2008 Total Value / 1.01008

Then total value is factored by .85.

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

2009 Improvements Value = 2009 Total Value minus 2009 Land Value

An explanatory adjustment table is included in this report.

Improved Parcel Update (continued)

Exceptions:

- *If multiple houses exist on a parcel, the -16 % Change indicated by the sales sample is used to arrive at new total value (2008 Land Value + Previous Improvement Value) *0.84.
- *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 -16 % Change as indicated by the sales sample is used to arrive at a new total value. (2008 Land Value + Previous Improvement Value) *0.84.
- *If land value \leq \$1,000 no adjustment is applied.
- *If improvements and accessories \leq \$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 is no mobile home sale available in this area. Based on total percent changed in sales of non-mobile homes parcels, a 16.0% decrease was made in mobile home assessment for the 2009 Assessment Year. There are 12 parcels that are improved with mobile homes.

$$\text{2009 Mobile Home Value} = (\text{2008 Land Value} + \text{Previous Improvement Value}) * 0.84$$

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

Model Validation

The resulting assessment level is 83.7%. The standard statistical measures of valuation performance are presented in the 2009 Ratio Analysis chart included in this report.

The reason the assessment level falls outside the IAAO recommended range of 90%-110% is related to an additional market shift (downward) which has not been reflected in the sale analysis.

The current real estate market both in this county and nationally is unprecedented in its quick and widespread downturn. Market participants appear to have taken a cautious approach evidenced by the significant reduction in sales transactions in the last month of 2008 and initial months of 2009. Foreclosures appear to be playing a bigger role in the market and may ultimately impact the behavior of other market participants for some time to come. This phenomenon appears to be widespread occurring throughout the country.

The sale analysis and model building effort was well underway before receiving the IAAO’s exposure draft entitled “Market Value Principles in a time of Economic Crisis-A Position Paper of the International Association of Assessing Officers”.¹ This exposure draft recognizes the distressed market conditions which are presently plaguing this country. In its continued attempt to maximize fairness and understandability in a property tax system, the IAAO suggests the consideration of inclusion of certain sale types which have previously been disregarded. These sale types include short sales and financial institution re-sales. The financial institution re-sales were not readily available to the appraisers for analysis this assessment cycle. A cursory review of sales where financial institutions were identified as the seller to non institutional third parties was made. This analysis showed these sales comprised 14.9% of the market on 1/1/09 and sold for 31.8% less than the overall average.

¹ “Market Value Principles in a time of Economic Crisis, A Position Paper of the International Association of Assessing Officers”, by the IAAO Technical Standards Committee. Draft 2- March 3, 2009; posted to the IAAO website March 9, 2009

Model Validation (continued)

Knowing this market information was not considered, but may in fact eventually define where our local market is and may continue to be headed, a downward market adjustment to the valuation models estimated and described in this report appears reasonable and appropriate. All values established through the revalue analysis were adjusted at .85 in an effort to accommodate the relevant economic conditions at the time of this valuation.

Application of these recommended values for the 2009 assessment year (taxes payable in 2010) results in an average total change from the 2008 assessments of -16.0%. This decrease is due partly to downward market changes over time and the previous assessment levels.

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

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

Area 4 Annual Update Model Adjustments

2009 Total Value = 2008 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 0.85.

Standard Area Adjustment

-15.85%

100% of the population of 1 to 3 Unit Residences in the area are adjusted by the Standard Area Adjustment alone.

Area 4 Sale Price changes (Relative to 1/1/2009 valuation date.)

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

Market Adjustment to 1/1/2009		
Sale Date	Downward Adjustment (Factor)	Equivalent Percent
1/1/2007	0.908	-9.2%
2/1/2007	0.903	-9.7%
3/1/2007	0.899	-10.1%
4/1/2007	0.895	-10.5%
5/1/2007	0.892	-10.8%
6/1/2007	0.890	-11.0%
7/1/2007	0.889	-11.1%
8/1/2007	0.888	-11.2%
9/1/2007	0.889	-11.1%
10/1/2007	0.890	-11.0%
11/1/2007	0.892	-10.8%
12/1/2007	0.894	-10.6%
1/1/2008	0.898	-10.2%
2/1/2008	0.902	-9.8%
3/1/2008	0.907	-9.3%
4/1/2008	0.913	-8.7%
5/1/2008	0.919	-8.1%
6/1/2008	0.926	-7.4%
7/1/2008	0.934	-6.6%
8/1/2008	0.943	-5.7%
9/1/2008	0.953	-4.7%
10/1/2008	0.964	-3.6%
11/1/2008	0.975	-2.5%
12/1/2008	0.987	-1.3%
1/1/2009	1.000	0.0%

The chart above shows the % adjustment required for sales to be representative of the assessment date of 1/1/09.

Example:	Sales Price	Sales Date	Adjustment factor	Adjusted Sales price*
Sale 1	\$525,000	4/1/2007	0.895	\$470,000
Sale 2	\$475,000	10/1/2008	0.964	\$458,000
Sale 3	\$515,000	7/1/2008	0.934	\$481,000

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

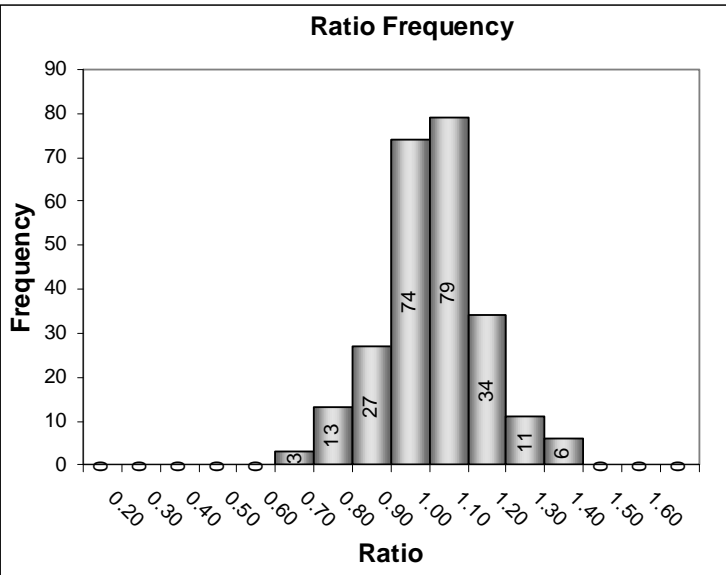
The time adjustment formula for Area 4 is $(1.01008 + 4.384947E-04 * \text{SaleDay} + 4.259594E-07 * \text{SaleDaySq}) / 1.01008$

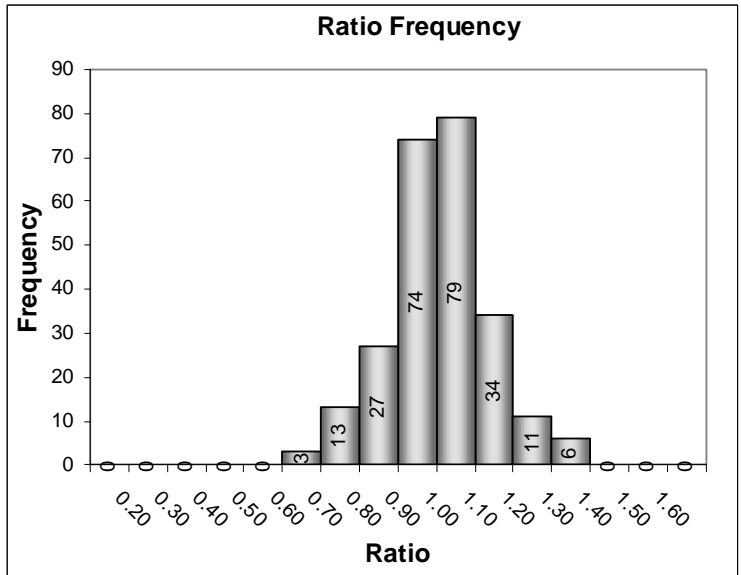
$\text{SaleDay} = \text{SaleDate} - 39814$

$\text{SaleDaySq} = (\text{SaleDate} - 39814)^2$

Annual Update Ratio Study Report (Before)

2008 Assessments

District/Team: NW/ Team 2	Appr. Date: 01/01/2008	Date of Report: 07/08/2009	Sales Dates: 1/2007 - 12/2008
Area Lake Forest Park/West Kenmore	Appr ID: RPAN	Property Type: 1 to 3 Unit Residences	Adjusted for time?: YES
SAMPLE STATISTICS			
Sample size (n)	247		
Mean Assessed Value	464,200		
Mean Adj. Sales Price	465,900		
Standard Deviation AV	124,800		
Standard Deviation SP	135,497		
ASSESSMENT LEVEL			
Arithmetic Mean Ratio	1.010		
Median Ratio	1.013		
Weighted Mean Ratio	0.996		
UNIFORMITY			
Lowest ratio	0.684		
Highest ratio:	1.375		
Coefficient of Dispersion	9.68%		
Standard Deviation	0.126		
Coefficient of Variation	12.51%		
Price Related Differential (PRD)	1.014		
RELIABILITY		COMMENTS:	
95% Confidence: Median		1 to 3 Unit Residences throughout area 4. Sales Prices are adjusted for time to the Assessment Date of 1/1/2009	
Lower limit	0.991		
Upper limit	1.032		
95% Confidence: Mean			
Lower limit	0.994		
Upper limit	1.026		
SAMPLE SIZE EVALUATION			
N (population size)	4799		
B (acceptable error - in decimal)	0.05		
S (estimated from this sample)	0.126		
Recommended minimum:	26		
Actual sample size:	247		
Conclusion:	OK		
NORMALITY			
Binomial Test			
# ratios below mean:	121		
# ratios above mean:	126		
z:	0.318		
Conclusion:	Normal*		
*i.e. no evidence of non-normality			



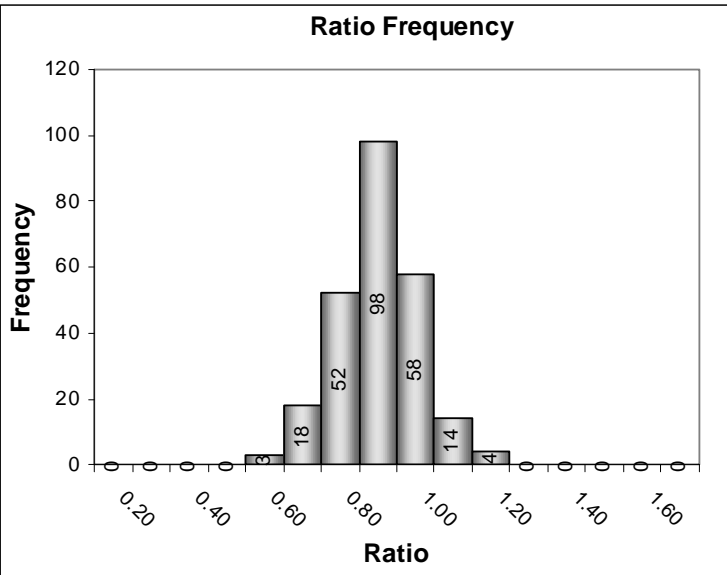
COMMENTS:

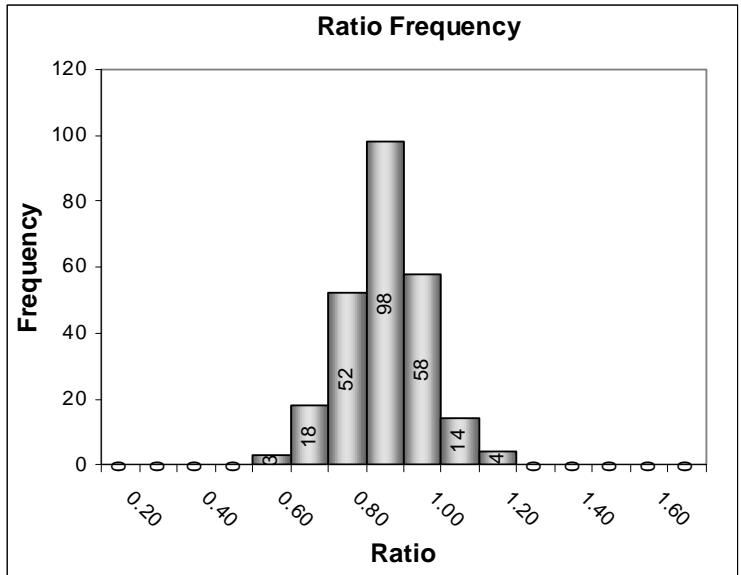
1 to 3 Unit Residences throughout area 4.

Sales Prices are adjusted for time to the Assessment Date of 1/1/2009

Annual Update Ratio Study Report (After)

2009 Assessments

District/Team: NW/ Team 2	Appr. Date: 01/01/2009	Date of Report: 07/08/2009	Sales Dates: 1/2007 - 12/2008
Area Lake Forest Park/West Kenmore	Appr ID: RPAN	Property Type: 1 to 3 Unit Residences	Adjusted for time?: YES
SAMPLE STATISTICS			
Sample size (n)	247		
Mean Assessed Value	390,100		
Mean Adj. Sales Price	465,900		
Standard Deviation AV	105,014		
Standard Deviation SP	135,497		
ASSESSMENT LEVEL			
Arithmetic Mean Ratio	0.849		
Median Ratio	0.851		
Weighted Mean Ratio	0.837		
UNIFORMITY			
Lowest ratio	0.574		
Highest ratio:	1.154		
Coefficient of Dispersion	9.68%		
Standard Deviation	0.106		
Coefficient of Variation	12.51%		
Price Related Differential (PRD)	1.014		
RELIABILITY		COMMENTS:	
95% Confidence: Median		1 to 3 Unit Residences throughout area 4. Assessment level reflects the downward trend of the market. Sales Prices are adjusted for time to the Assessment Date of 1/1/2009	
Lower limit	0.833		
Upper limit	0.867		
95% Confidence: Mean			
Lower limit	0.836		
Upper limit	0.862		
SAMPLE SIZE EVALUATION			
N (population size)	4799		
B (acceptable error - in decimal)	0.05		
S (estimated from this sample)	0.106		
Recommended minimum:	18		
Actual sample size:	247		
Conclusion:	OK		
NORMALITY			
Binomial Test			
# ratios below mean:	122		
# ratios above mean:	125		
z:	0.191		
Conclusion:	Normal*		
*i.e. no evidence of non-normality			



COMMENTS:

1 to 3 Unit Residences throughout area 4.

Assessment level reflects the downward trend of the market.

Sales Prices are adjusted for time to the Assessment Date of 1/1/2009

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 4
(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
001	397170	1627	7/15/08	\$290,000	\$272,000	940	7	1970	3	8110	N	N	19249 18TH AVE NE
001	402290	1270	4/2/08	\$310,900	\$284,000	1030	7	1954	3	8640	N	N	19840 30TH AVE NE
001	402290	1375	3/28/07	\$304,000	\$272,000	1040	7	1926	4	12082	N	N	3026 NE 195TH ST
001	402290	0791	5/1/08	\$325,000	\$299,000	1070	7	1952	4	9585	N	N	20314 30TH AVE NE
001	402290	0790	4/1/08	\$286,000	\$261,000	1100	7	1946	4	12000	N	N	20304 30TH AVE NE
001	397170	1835	3/15/07	\$428,000	\$384,000	1100	7	1980	3	8500	N	N	19051 LAGO PL NE
001	942550	0030	1/12/07	\$350,000	\$317,000	1110	7	1984	3	7392	N	N	19016 BALLINGER WAY NE
001	615290	0307	5/7/07	\$415,000	\$370,000	1110	7	1962	4	9750	N	N	18742 30TH AVE NE
001	418190	0085	6/20/08	\$435,000	\$405,000	1130	7	1989	3	10658	N	N	18902 32ND AVE NE
001	402290	0775	7/10/07	\$339,000	\$301,000	1140	7	1955	3	7680	N	N	20120 30TH AVE NE
001	396190	0020	6/13/07	\$342,900	\$305,000	1140	7	1954	3	8235	N	N	18539 28TH AVE NE
001	259630	0025	6/5/08	\$374,950	\$348,000	1160	7	1955	3	8323	N	N	3043 NE 203RD ST
001	615290	0334	7/12/07	\$413,000	\$367,000	1160	7	1989	3	12722	N	N	18711 BALLINGER WAY NE
001	602740	0010	6/4/07	\$431,000	\$384,000	1220	7	1947	4	27752	N	N	19027 FOREST PARK DR NE
001	138830	0040	12/30/08	\$371,000	\$371,000	1240	7	1958	3	14252	N	N	18902 33RD AVE NE
001	402290	0510	5/15/07	\$399,950	\$356,000	1290	7	1973	4	15764	N	N	20405 37TH AVE NE
001	202700	0010	6/15/07	\$460,000	\$409,000	1290	7	1973	3	10582	N	N	20005 32ND AVE NE
001	402290	1562	5/20/08	\$390,000	\$360,000	1410	7	1968	3	9135	N	N	19826 32ND AVE NE
001	866590	0240	4/17/08	\$408,050	\$374,000	1420	7	1946	4	5441	N	N	19017 LAGO PL NE
001	402290	1351	6/9/08	\$382,000	\$355,000	1460	7	1987	3	16041	N	N	19543 32ND AVE NE
001	737420	0040	3/13/07	\$430,000	\$386,000	1520	7	1973	3	7933	N	N	19532 21ST AVE NE
001	202700	0050	7/3/07	\$375,500	\$334,000	1560	7	1970	3	9422	N	N	20026 32ND AVE NE
001	942550	0055	4/18/07	\$450,000	\$402,000	1560	7	2002	3	12713	N	N	19005 BALLINGER WAY NE
001	615290	0301	8/20/07	\$352,500	\$313,000	1570	7	1953	3	23450	N	N	18731 BALLINGER WAY NE
001	866590	0215	9/27/07	\$375,000	\$334,000	1630	7	1953	3	23109	N	N	18743 23RD AVE NE
001	418190	0060	8/8/07	\$402,800	\$358,000	1630	7	1950	4	7200	N	N	18920 32ND AVE NE
001	664890	0005	11/17/08	\$339,950	\$334,000	1720	7	1954	4	8910	N	N	19857 31ST AVE NE
001	866590	0316	5/1/08	\$470,000	\$432,000	2140	7	1970	4	13675	N	N	19041 21ST AVE NE
001	619150	0090	8/28/07	\$399,000	\$355,000	1250	8	1975	3	9508	N	N	19200 32ND AVE NE
001	951300	0040	6/6/07	\$510,000	\$454,000	1360	8	1961	3	12120	N	N	2129 NE 195TH PL

Improved Sales Used in this Annual Update Analysis
Area 4
(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
001	928675	0120	8/31/07	\$439,000	\$390,000	1370	8	1975	3	7200	N	N	3021 NE 194TH ST
001	402290	1559	6/26/07	\$535,000	\$476,000	1380	8	1977	4	9912	N	N	3419 NE 197TH LN
001	401850	0070	7/25/08	\$455,159	\$428,000	1390	8	1978	3	11160	N	N	3017 NE 201ST PL
001	267230	0030	7/24/07	\$523,000	\$465,000	1420	8	1978	3	8133	N	N	19411 30TH AVE NE
001	619150	0130	5/9/07	\$507,500	\$452,000	1500	8	1975	3	8533	N	N	19215 32ND AVE NE
001	402290	1570	6/4/07	\$757,500	\$674,000	1560	8	1978	3	26873	N	N	19715 35TH AVE NE
001	866590	0128	6/20/07	\$457,000	\$406,000	1600	8	1970	3	12737	N	N	18554 26TH AVE NE
001	402290	1313	2/21/07	\$475,000	\$427,000	1630	8	1987	3	9550	N	N	19809 31ST AVE NE
001	267230	0070	1/23/08	\$417,000	\$376,000	1760	8	1979	3	8681	N	N	2926 NE 193RD ST
001	259176	0010	8/27/07	\$607,000	\$539,000	2040	8	1998	3	4948	N	N	18650 22ND PL NE
001	402290	1318	1/9/08	\$570,000	\$512,000	2650	8	2000	3	6000	N	N	19732 30TH AVE NE
001	259176	0020	10/8/07	\$579,950	\$516,000	2070	9	1998	3	4432	N	N	18640 22ND PL NE
001	402290	1655	6/18/07	\$715,000	\$636,000	2620	9	2007	3	9000	N	N	19510 32ND AVE NE
001	402290	1613	7/27/07	\$699,950	\$622,000	2820	9	2007	3	13104	N	N	19630 32ND AVE NE
001	402290	1615	5/15/07	\$716,000	\$638,000	2820	9	2007	3	13611	N	N	19710 32ND AVE NE
002	402350	0585	10/3/07	\$375,000	\$334,000	1030	5	1918	4	8071	N	N	2902 NE 178TH ST
002	401990	0086	5/25/07	\$300,000	\$267,000	800	6	1942	4	7401	N	N	18417 47TH PL NE
002	401930	0440	10/26/07	\$437,500	\$390,000	890	6	1926	4	20000	N	N	3534 NE 182ND ST
002	402410	1740	2/14/08	\$283,000	\$256,000	920	6	1985	3	7748	N	N	17834 25TH AVE NE
002	115410	0190	4/15/08	\$317,000	\$290,000	930	6	1947	4	7500	N	N	4052 NE 174TH ST
002	401990	0144	1/18/07	\$299,000	\$271,000	1010	6	1951	4	17850	N	N	18430 47TH PL NE
002	401930	0437	8/23/07	\$380,000	\$338,000	1030	6	1952	3	9720	N	N	3526 NE 182ND ST
002	401930	0391	6/17/08	\$281,700	\$262,000	1100	6	1969	3	9750	N	N	18438 BALLINGER WAY NE
002	401930	1210	7/31/07	\$315,000	\$280,000	1390	6	1948	3	15734	N	N	17830 47TH AVE NE
002	402170	0036	7/27/07	\$435,100	\$387,000	800	7	1953	4	15630	N	N	17841 49TH PL NE
002	402350	1025	2/15/08	\$345,000	\$312,000	860	7	1968	3	15374	N	N	2849 NE 178TH ST
002	402350	0861	5/4/07	\$432,000	\$385,000	1000	7	1993	3	8699	N	N	2806 NE 179TH CT
002	401930	0770	8/9/07	\$335,000	\$298,000	1080	7	1936	5	31361	N	N	3515 NE 182ND ST
002	401930	0165	6/20/07	\$542,500	\$482,000	1120	7	1949	4	21233	N	N	5030 NE 180TH ST
002	558990	0391	5/16/07	\$395,000	\$352,000	1170	7	1958	3	12632	N	N	2502 NE 168TH ST
002	401930	0033	3/12/08	\$385,000	\$350,000	1200	7	1968	3	12828	N	N	5035 NE 184TH ST

Improved Sales Used in this Annual Update Analysis
Area 4
(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	402350	0770	2/15/07	\$394,000	\$355,000	1210	7	1929	5	8109	N	N	2848 NE 180TH PL
002	402410	0331	3/21/08	\$323,000	\$294,000	1260	7	1955	3	7700	N	N	2509 NE 178TH ST
002	115410	0175	1/25/08	\$400,000	\$360,000	1270	7	2007	3	7050	N	N	4038 NE 174TH ST
002	402350	0517	7/10/08	\$427,000	\$400,000	1310	7	1946	4	15000	N	N	3340 NE 178TH ST
002	402350	0800	6/19/08	\$435,000	\$405,000	1430	7	1969	4	8663	N	N	17805 29TH AVE NE
002	402350	0217	9/24/07	\$340,000	\$302,000	1460	7	1964	3	7663	N	N	2921 NE 185TH ST
002	402350	0455	8/15/07	\$533,119	\$474,000	1460	7	1958	4	17863	N	N	3305 NE 180TH ST
002	092604	9024	5/23/08	\$425,000	\$393,000	1500	7	1963	5	12857	N	N	2665 NE 169TH ST
002	402350	0613	7/21/08	\$540,000	\$508,000	1600	7	2000	3	10000	N	N	2952 NE 178TH ST
002	402350	0135	12/3/08	\$380,000	\$375,000	1770	7	1928	4	20768	N	N	3022 NE 182ND ST
002	401930	0095	2/27/08	\$431,375	\$391,000	1820	7	1940	3	17986	N	N	5318 NE 180TH ST
002	402350	0986	2/13/07	\$434,502	\$391,000	2100	7	1951	5	20700	N	N	3029 NE 178TH ST
002	401930	1525	4/2/07	\$439,000	\$393,000	2110	7	1916	4	16584	N	N	17586 BALLINGER WAY NE
002	401930	1026	5/24/07	\$486,000	\$433,000	1280	8	1928	5	20000	N	N	18204 BALLINGER WAY NE
002	401930	1305	7/5/07	\$600,000	\$533,000	1300	8	1957	3	15100	Y	N	5303 NE 178TH ST
002	402110	0072	1/9/08	\$400,000	\$359,000	1320	8	1961	3	19247	N	N	18345 47TH PL NE
002	401930	1470	4/26/07	\$522,500	\$466,000	1400	8	1984	3	29735	N	N	4620 NE 175TH ST
002	402110	0060	3/5/08	\$530,000	\$481,000	1410	8	1960	4	17257	N	N	18320 47TH PL NE
002	401930	1271	11/14/08	\$800,000	\$784,000	1440	8	1948	2	45302	Y	N	5026 NE 178TH ST
002	402350	0656	10/10/07	\$475,000	\$423,000	1490	8	1953	3	14400	N	N	17835 33RD AVE NE
002	402890	0035	5/31/07	\$553,348	\$493,000	1550	8	1959	3	16960	N	N	3015 NE 181ST ST
002	260020	0050	5/6/08	\$425,000	\$391,000	1560	8	1986	3	11590	N	N	2601 NE 184TH PL
002	401930	0801	5/10/07	\$439,000	\$391,000	1610	8	1966	3	15100	N	N	3565 NE 182ND ST
002	401930	0426	6/14/07	\$550,000	\$489,000	1750	8	1965	3	19400	N	N	3506 NE 182ND ST
002	260020	0210	4/11/08	\$415,000	\$380,000	1840	8	1986	3	7204	N	N	2716 NE 184TH PL
002	402410	0707	11/10/08	\$425,000	\$416,000	1980	8	1920	4	10384	N	N	17529 32ND AVE NE
002	402410	1960	4/16/08	\$475,000	\$435,000	2000	8	1992	3	7770	N	N	18037 28TH AVE NE
002	401930	0005	11/20/07	\$475,000	\$424,000	2040	8	1984	3	20000	N	N	4920 NE 180TH ST
002	115410	0225	4/27/07	\$630,500	\$563,000	2130	8	1973	3	19000	N	N	17230 BROOKSIDE BLVD NE
002	402350	0605	9/13/07	\$529,000	\$470,000	2276	8	2003	3	13245	N	N	2946 NE 178TH ST
002	115410	0325	10/10/07	\$550,000	\$490,000	2320	8	1985	3	26075	N	N	17405 BROOKSIDE BLVD NE

Improved Sales Used in this Annual Update Analysis
Area 4
(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	260020	0060	4/19/07	\$565,000	\$505,000	2370	8	1986	3	11068	N	N	2607 NE 184TH PL
002	402410	1795	7/18/08	\$800,000	\$751,000	1510	9	2008	3	16510	N	N	18070 25TH AVE NE
002	401990	0115	4/23/07	\$649,000	\$579,000	1850	9	1956	4	16365	N	N	18426 47TH PL NE
002	401990	0120	6/26/07	\$730,000	\$649,000	2320	9	1977	3	22449	N	N	18422 47TH PL NE
002	402410	1805	6/1/07	\$692,500	\$616,000	2570	9	2006	3	7203	N	N	18078 25TH AVE NE
002	402410	1797	1/31/08	\$700,000	\$631,000	2610	9	2008	3	7512	N	N	18066 25TH AVE NE
002	402410	1793	7/20/07	\$739,000	\$657,000	2840	9	2007	3	10793	N	N	18082 25TH AVE NE
002	402410	1798	3/24/08	\$820,000	\$747,000	2870	9	2008	3	8266	N	N	18062 25TH AVE NE
002	402350	0220	5/31/07	\$599,950	\$534,000	3040	9	1963	4	12251	N	N	2911 NE 185TH ST
002	553830	0185	3/13/07	\$874,950	\$785,000	3360	9	2004	3	14331	Y	N	17130 32ND AVE NE
002	402350	1139	5/23/07	\$868,500	\$773,000	2610	10	2007	3	12265	N	N	17516 32ND AVE NE
002	402350	0781	11/27/07	\$730,000	\$652,000	2830	10	1999	3	11092	N	N	17841 29TH AVE NE
002	401930	0135	12/4/07	\$922,200	\$825,000	3240	10	2008	3	17553	N	N	5220 NE 180TH ST
003	402290	6100	9/23/08	\$271,000	\$260,000	880	5	1948	3	8127	N	N	18710 50TH AVE NE
003	402290	4970	3/29/07	\$240,000	\$215,000	960	6	1949	3	8446	N	N	18951 45TH PL NE
003	402290	2994	4/4/08	\$378,904	\$346,000	1050	7	1959	3	12100	N	N	4022 NE 195TH ST
003	402940	0120	6/25/08	\$385,000	\$359,000	1170	7	1962	3	12313	N	N	3516 NE 197TH ST
003	259320	0150	1/26/07	\$450,000	\$407,000	1200	7	1962	3	8563	N	N	3720 NE 192ND ST
003	379060	0070	10/29/08	\$399,000	\$389,000	1210	7	1973	3	9530	N	N	19753 40TH CT NE
003	928910	0120	7/12/07	\$470,000	\$418,000	1230	7	1962	3	11700	N	N	4029 NE 196TH ST
003	267810	0025	8/6/07	\$379,980	\$338,000	1240	7	1954	4	6727	N	N	18526 36TH PL NE
003	402940	0030	7/11/08	\$367,500	\$344,000	1290	7	1962	3	10690	N	N	19528 36TH AVE NE
003	402940	0070	12/17/07	\$435,000	\$390,000	1290	7	1962	4	8400	N	N	19612 36TH AVE NE
003	346100	0112	7/11/07	\$533,999	\$474,000	1290	7	1961	2	23573	N	N	4737 NE 192ND PL
003	402290	2995	5/28/08	\$400,000	\$370,000	1310	7	1961	3	10500	N	N	4018 NE 195TH ST
003	380000	0210	11/2/07	\$510,000	\$455,000	1320	7	1962	3	9604	N	N	4715 NE 203RD ST
003	402290	1983	4/6/08	\$341,300	\$312,000	1330	7	1964	3	8640	N	N	19505 38TH AVE NE
003	721170	0040	10/10/08	\$397,000	\$384,000	1340	7	1968	3	7158	N	N	19415 36TH CT NE
003	402770	0529	7/12/07	\$407,000	\$362,000	1390	7	1967	4	11000	N	N	5403 NE 195TH ST
003	259330	0100	3/19/08	\$440,000	\$400,000	1400	7	1961	4	7651	N	N	3735 NE 193RD ST
003	380000	0020	4/12/07	\$506,000	\$452,000	1470	7	1977	3	9600	Y	N	5405 NE 204TH ST

Improved Sales Used in this Annual Update Analysis
Area 4
(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	402940	0170	3/29/07	\$425,000	\$381,000	1560	7	1961	4	7840	N	N	19605 36TH AVE NE
003	259700	0075	10/24/07	\$395,000	\$352,000	1600	7	1958	3	9081	N	N	18835 52ND AVE NE
003	402290	6236	12/17/07	\$477,670	\$428,000	1970	7	1916	3	19574	N	N	5202 NE 187TH ST
003	771810	0005	1/31/08	\$467,000	\$421,000	2160	7	1987	3	8217	N	N	18545 37TH AVE NE
003	402290	2080	2/2/07	\$460,000	\$415,000	3340	7	1970	3	16910	N	N	19535 40TH PL NE
003	736620	0020	1/11/07	\$460,000	\$417,000	1300	8	1978	3	9716	N	N	19223 55TH AVE NE
003	736620	0020	10/9/07	\$499,000	\$444,000	1300	8	1978	3	9716	N	N	19223 55TH AVE NE
003	401711	0380	5/25/07	\$448,250	\$399,000	1380	8	1977	3	9621	N	N	4600 NE 203RD CT
003	259740	0140	11/28/07	\$646,600	\$578,000	1380	8	1977	3	11160	N	N	20304 42ND AVE NE
003	259740	0100	6/4/07	\$500,000	\$445,000	1390	8	1977	4	9600	N	N	20338 42ND AVE NE
003	259740	0290	5/6/08	\$550,000	\$506,000	1460	8	1977	4	9590	N	N	20316 44TH AVE NE
003	259747	0010	2/27/07	\$469,950	\$422,000	1480	8	1984	3	14575	N	N	5214 NE 193RD ST
003	259740	0250	9/26/07	\$543,000	\$483,000	1540	8	1977	3	9800	N	N	4412 NE 203RD PL
003	034650	0050	11/5/07	\$454,950	\$406,000	1550	8	1962	3	10247	N	N	3721 NE 188TH ST
003	561100	0100	1/23/07	\$480,000	\$434,000	1560	8	1978	3	9280	N	N	19741 41ST AVE NE
003	276371	0090	6/14/07	\$565,000	\$503,000	1570	8	1974	4	12132	Y	N	19415 49TH PL NE
003	073200	0050	6/1/07	\$610,000	\$543,000	1580	8	1967	3	10150	N	N	18613 41ST PL NE
003	032604	9015	7/12/07	\$480,000	\$426,000	1620	8	1985	3	7250	N	N	19003 37TH AVE NE
003	345970	0260	1/18/07	\$615,000	\$557,000	1720	8	1978	3	9270	N	N	20233 41ST PL NE
003	276371	0130	1/11/08	\$555,000	\$499,000	1740	8	1976	3	9830	Y	N	4950 NE 194TH PL
003	066200	0035	10/17/07	\$690,000	\$614,000	1740	8	1968	3	14944	N	N	5027 NE 197TH ST
003	346100	0060	5/14/08	\$440,000	\$406,000	1820	8	1978	3	12862	N	N	4706 NE 187TH PL
003	401800	0050	5/23/07	\$475,000	\$423,000	1850	8	1959	3	12172	N	N	3705 NE 187TH ST
003	402290	2965	4/30/07	\$550,000	\$491,000	1900	8	1980	3	14700	N	N	19526 40TH PL NE
003	402770	0216	5/30/07	\$575,000	\$512,000	1960	8	1967	3	17614	N	N	4652 NE 201ST PL
003	440070	0541	8/27/07	\$525,000	\$466,000	2140	8	1971	3	9557	N	N	4640 NE 187TH PL
003	402770	1256	4/23/07	\$479,950	\$429,000	2160	8	2000	3	9076	N	N	19212 53RD CT NE
003	402290	2510	5/17/07	\$560,000	\$499,000	2220	8	1986	3	9210	N	N	3934 NE 186TH ST
003	402770	1362	8/6/07	\$535,000	\$475,000	2300	8	1986	3	9324	N	N	5024 NE 190TH ST
003	345970	0150	8/21/08	\$450,000	\$427,000	2340	8	1978	3	9940	N	N	4013 NE 204TH ST
003	345970	0050	7/16/07	\$599,950	\$533,000	2750	8	1978	3	9750	N	N	4038 NE 204TH ST

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Area 4
(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	402290	2900	8/20/07	\$893,000	\$793,000	2810	8	1976	4	23624	Y	N	4403 NE 195TH PL
003	032604	9023	6/4/07	\$699,950	\$623,000	2960	8	2001	3	8097	N	N	19028 37TH AVE NE
003	440070	0200	6/4/07	\$743,950	\$662,000	3140	8	1966	3	9430	N	N	18803 46TH AVE NE
003	402290	2550	6/19/08	\$488,500	\$455,000	1380	9	1984	3	13340	N	N	19631 44TH PL NE
003	402290	7790	5/25/07	\$520,000	\$463,000	1690	9	1975	3	9637	Y	N	18710 53RD AVE NE
003	401711	0010	1/22/07	\$565,000	\$511,000	1710	9	1978	3	51835	N	N	4710 NE 204TH ST
003	812860	0010	7/21/08	\$700,000	\$658,000	2190	9	1979	3	12640	Y	N	4414 NE 195TH PL
003	440070	0390	6/27/08	\$660,000	\$616,000	2370	9	1960	3	23695	N	N	4616 NE 189TH PL
003	812860	0100	6/13/07	\$575,000	\$511,000	2460	9	1989	3	13320	N	N	19563 44TH AVE NE
003	402290	3090	8/13/07	\$775,000	\$688,000	2530	9	1998	3	33532	N	N	19046 40TH PL NE
003	868166	0140	1/30/07	\$574,950	\$519,000	2790	9	2004	3	5583	N	N	5417 198TH PL NE
003	402290	5015	9/16/08	\$685,000	\$656,000	2920	9	2007	3	17299	N	N	18916 40TH PL NE
003	868166	0130	7/10/08	\$555,000	\$520,000	3010	9	2004	3	4786	N	N	5413 198TH PL NE
003	259740	0180	8/10/07	\$807,000	\$717,000	3490	9	1986	3	10300	N	N	4229 NE 203RD PL
003	342510	0040	11/26/07	\$636,000	\$568,000	2770	10	1990	3	17800	Y	N	19741 53RD AVE NE
003	402290	0480	1/22/08	\$879,000	\$791,000	2820	10	2006	3	9637	N	N	4240 NE 197TH ST
004	618170	0035	8/30/07	\$330,000	\$293,000	850	6	1972	4	6121	N	N	6461 NE 181ST ST
004	381870	0172	4/25/07	\$350,000	\$312,000	850	7	1945	4	8000	N	N	18502 61ST AVE NE
004	381710	0045	7/23/08	\$304,000	\$286,000	910	7	1955	3	9960	N	N	6117 NE 188TH PL
004	414090	0345	5/16/07	\$420,000	\$374,000	1060	7	1960	3	10410	N	N	18820 57TH AVE NE
004	381710	0010	3/13/08	\$399,000	\$363,000	1090	7	1955	3	8125	N	N	18735 61ST PL NE
004	794630	0340	8/19/08	\$450,000	\$427,000	1110	7	1941	4	10620	N	N	6230 NE BOTHELL WAY
004	381630	0015	4/27/07	\$299,000	\$267,000	1290	7	1962	3	9403	N	N	18518 KENLAKE PL NE
004	670810	0055	3/20/07	\$457,000	\$410,000	1300	7	1962	3	11643	N	N	19114 67TH AVE NE
004	670820	0040	5/24/07	\$450,000	\$401,000	1320	7	1968	3	13000	N	N	19155 66TH PL NE
004	414050	0085	5/29/07	\$442,000	\$393,000	1390	7	1961	3	11600	N	N	18717 60TH AVE NE
004	112604	9089	6/19/08	\$330,000	\$307,000	1420	7	1947	3	11025	N	N	18241 62ND AVE NE
004	381670	0130	9/4/07	\$380,000	\$338,000	1440	7	1954	3	12000	N	N	18710 61ST PL NE
004	794630	0311	2/28/08	\$372,500	\$338,000	1500	7	2004	3	2556	N	N	6253 NE 181ST ST
004	670820	0030	4/24/07	\$424,950	\$379,000	1580	7	1967	3	12843	N	N	19145 66TH PL NE
004	414050	0110	6/12/07	\$685,000	\$609,000	1590	7	1960	3	14000	N	N	18704 58TH AVE NE

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Area 4
(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
004	670820	0230	6/10/08	\$358,500	\$333,000	1680	7	1967	3	10375	N	N	19121 67TH AVE NE
004	670820	0110	7/10/07	\$431,000	\$383,000	1730	7	1962	3	13410	N	N	19410 66TH PL NE
004	381870	0185	4/16/07	\$530,000	\$474,000	2150	7	1952	4	11026	N	N	18531 61ST PL NE
004	883350	0020	6/11/07	\$596,000	\$530,000	2280	7	1976	3	11400	Y	N	19012 65TH AVE NE
004	883290	0260	6/24/08	\$575,000	\$536,000	1140	8	1963	3	11482	Y	N	5511 NE 184TH ST
004	012604	9211	7/27/07	\$393,000	\$349,000	1300	8	1992	3	10400	N	N	19233 68TH AVE NE
004	381670	0100	7/23/08	\$650,000	\$611,000	1340	8	1954	3	14690	Y	N	18701 KENLAKE PL NE
004	381550	0140	2/13/08	\$400,000	\$362,000	1410	8	1960	4	12955	Y	N	18227 66TH AVE NE
004	617870	0056	4/23/07	\$640,000	\$571,000	1420	8	1955	3	17940	Y	N	6224 NE 184TH ST
004	381670	0075	12/10/07	\$429,000	\$384,000	1430	8	1977	3	13920	Y	N	18737 KENLAKE PL NE
004	883351	0130	4/18/07	\$579,000	\$517,000	1440	8	1977	3	11358	Y	N	19419 65TH AVE NE
004	617870	0060	7/7/08	\$530,000	\$496,000	1540	8	1955	3	17940	Y	N	18404 62ND AVE NE
004	883351	0180	11/5/08	\$470,000	\$459,000	1580	8	1976	3	9525	Y	N	19325 65TH AVE NE
004	883351	0190	11/3/08	\$485,000	\$473,000	1610	8	1976	3	9627	Y	N	19319 65TH AVE NE
004	883290	0420	6/17/07	\$517,000	\$460,000	1730	8	1957	3	12470	Y	N	18226 58TH AVE NE
004	617893	0420	9/27/07	\$580,000	\$516,000	1790	8	1979	3	9903	Y	N	6465 NE 186TH ST
004	883290	0650	9/25/07	\$610,000	\$543,000	1940	8	1960	3	12066	Y	N	18011 60TH AVE NE
004	414009	0200	8/23/07	\$479,000	\$426,000	1950	8	1977	3	8115	N	N	6156 NE 194TH PL
004	617870	0047	3/6/07	\$639,000	\$574,000	1980	8	2004	3	7217	N	N	6260 NE 184TH ST
004	883351	0010	1/29/07	\$508,127	\$459,000	2020	8	1977	3	10788	Y	N	19226 65TH PL NE
004	617893	0500	6/18/08	\$587,000	\$546,000	2020	8	1982	3	10417	Y	N	18616 65TH CT NE
004	883351	0040	10/31/08	\$460,000	\$448,000	2030	8	1977	3	7490	N	N	19310 65TH PL NE
004	414009	0040	7/5/08	\$487,000	\$456,000	2080	8	1977	3	7925	N	N	19020 KENLAKE PL NE
004	883350	0030	9/10/07	\$610,000	\$542,000	2150	8	1975	3	10580	Y	N	19020 65TH AVE NE
004	617870	0170	12/7/07	\$950,000	\$850,000	2230	8	1952	3	22050	Y	N	18540 63RD AVE NE
004	414009	0030	2/23/08	\$540,000	\$489,000	2270	8	1978	4	8232	N	N	19014 KENLAKE PL NE
004	883290	0580	7/16/07	\$600,000	\$533,000	2270	8	1955	3	12441	Y	N	5834 NE 181ST ST
004	617870	0081	11/13/07	\$940,000	\$839,000	1830	9	1956	4	21750	Y	N	6209 NE 187TH ST
004	883290	0110	12/4/08	\$640,000	\$632,000	2240	9	1959	3	15162	Y	N	5652 NE 180TH ST
004	883290	0360	2/22/07	\$617,500	\$556,000	2250	9	1956	3	11520	Y	N	18243 58TH AVE NE
004	039710	0200	10/24/07	\$520,000	\$463,000	2260	9	1967	3	13364	N	N	18524 64TH AVE NE

Improved Sales Used in this Annual Update Analysis
Area 4
(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
004	689182	0020	11/8/07	\$700,000	\$624,000	2660	9	1985	3	10493	N	N	19012 62ND AVE NE
004	689180	0260	6/17/08	\$745,000	\$693,000	3120	9	1989	3	9609	N	N	19324 63RD PL NE
008	109610	0030	4/17/07	\$356,000	\$318,000	860	7	1950	3	7040	N	N	16033 30TH AVE NE
008	797990	0386	5/10/07	\$367,000	\$327,000	940	7	1951	3	6527	N	N	3404 NE 160TH ST
008	797990	0270	1/18/07	\$366,000	\$331,000	980	7	1952	3	11407	N	N	16046 32ND AVE NE
008	797990	0342	5/31/07	\$360,000	\$320,000	1130	7	1952	3	7964	N	N	3303 NE 163RD ST
008	774550	0010	2/14/07	\$435,000	\$392,000	1390	7	1951	3	9230	N	N	16747 39TH PL NE
008	674470	0343	12/14/08	\$575,000	\$571,000	1390	7	1952	5	15435	Y	N	15612 38TH AVE NE
008	775290	0005	8/25/08	\$420,000	\$399,000	1500	7	1951	3	15087	N	N	15856 37TH AVE NE
008	802670	0020	2/21/08	\$650,000	\$588,000	1520	7	1952	4	7837	Y	N	15618 35TH AVE NE
008	774010	0440	8/31/07	\$660,000	\$586,000	1470	8	1954	3	9493	N	N	16225 37TH AVE NE
008	797990	0010	3/6/08	\$535,000	\$486,000	1550	8	1954	3	12800	N	N	16351 35TH AVE NE
008	102604	9078	4/19/07	\$669,000	\$598,000	1660	8	1962	4	8250	Y	N	16524 37TH AVE NE
008	774010	0110	6/19/07	\$832,500	\$740,000	1720	8	1951	4	9067	Y	N	16252 38TH AVE NE
008	802670	0185	4/24/07	\$759,950	\$678,000	1840	8	1953	4	12569	Y	N	15610 37TH AVE NE
008	774010	0050	3/27/07	\$575,000	\$515,000	1890	8	1954	3	9000	Y	N	16252 39TH AVE NE
008	802670	0135	10/25/07	\$725,000	\$646,000	1910	8	1966	4	8399	Y	N	3515 NE 156TH ST
008	370100	0030	5/26/07	\$719,100	\$640,000	1930	8	1965	4	7224	Y	N	15812 35TH AVE NE
008	774010	0380	3/30/07	\$549,000	\$491,000	1960	8	1953	3	10302	N	N	16021 38TH AVE NE
008	802670	0130	6/20/07	\$675,000	\$600,000	1990	8	1965	3	8399	Y	N	3505 NE 156TH ST
008	109610	0035	2/22/08	\$644,950	\$584,000	2030	8	2007	3	7040	N	N	16039 30TH AVE NE
008	774010	0225	11/28/08	\$444,000	\$438,000	2100	8	1957	3	6750	N	N	16232 37TH AVE NE
008	102604	9043	3/19/07	\$534,000	\$479,000	2160	8	1989	3	7200	N	N	16761 39TH AVE NE
008	774500	0030	3/6/07	\$561,000	\$504,000	2290	8	1985	3	12319	N	N	4226 NE 169TH CT
008	774500	0030	6/9/08	\$620,000	\$576,000	2290	8	1985	3	12319	N	N	4226 NE 169TH CT
008	152604	9032	7/23/07	\$685,000	\$609,000	2490	8	1983	3	22192	N	N	3500 NE 162ND ST
008	102604	9102	5/7/07	\$651,475	\$581,000	2390	9	1999	3	9551	N	N	16545 37TH AVE NE
008	797990	0897	4/10/07	\$695,000	\$621,000	2660	9	2005	3	7402	N	N	3405 NE 158TH ST
008	102604	9091	12/14/07	\$850,000	\$761,000	3260	9	2007	3	7893	N	N	16792 39TH AVE NE
008	102604	9085	2/7/08	\$900,000	\$813,000	3040	10	2007	3	8676	N	N	16783 39TH AVE NE
008	774050	0045	11/5/07	\$1,150,000	\$1,026,000	4260	11	2007	3	9729	Y	N	16510 39TH AVE NE

Improved Sales Removed from this Annual Update Analysis
Area 4
(1 to 3 Unit Residences)

Sub Area	Major	Minor	Sale Date	Sale Price	Comments
001	402290	0650	11/5/08	\$565,000	DIAGNOSTIC OUTLIERS
001	402290	0653	7/18/08	\$550,000	DIAGNOSTIC OUTLIERS
001	402290	1656	12/12/08	\$520,000	DIAGNOSTIC OUTLIERS
001	402290	1657	6/23/08	\$575,000	DIAGNOSTIC OUTLIERS
001	615290	0211	8/14/07	\$435,000	PREVIMP<=25K
001	615290	0332	8/11/08	\$332,000	BANKRUPTCY - RECEIVER OR TRUSTEE
001	619150	0120	4/18/07	\$420,000	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
001	866590	0125	5/14/08	\$805,000	DIAGNOSTIC OUTLIERS
001	928675	0160	8/6/07	\$277,918	QUIT CLAIM DEED
001	951300	0050	4/11/07	\$375,000	DIAGNOSTIC OUTLIERS
002	115410	0270	12/30/08	\$491,400	DIAGNOSTIC OUTLIERS
002	401930	0305	5/15/08	\$325,000	OBSOLESCENCE CODED
002	401930	0473	12/28/07	\$177,505	QUIT CLAIM DEED
002	401930	0770	9/8/08	\$370,000	IMP. CHARACTERISTICS CHANGED SINCE SALE
002	401930	1155	4/28/07	\$585,000	DOR RATIO
002	401990	0090	10/3/08	\$2,554,847	DOR RATIO
002	401990	0176	1/31/08	\$179,000	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
002	402110	0063	7/9/07	\$565,000	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
002	402350	0110	8/16/07	\$490,000	UNFINISHED AREA CODED
002	402350	0290	10/27/08	\$650,000	IMP COUNT
002	402350	0725	4/30/07	\$45,475	QUIT CLAIM DEED
002	402350	0940	11/5/07	\$580,000	QUIT CLAIM DEED
002	402350	1251	9/30/08	\$375,000	EXEMPT FROM EXCISE TAX
002	402410	0330	12/17/08	\$218,000	BANKRUPTCY - RECEIVER OR TRUSTEE
002	402410	1671	10/6/08	\$299,999	EXEMPT FROM EXCISE TAX
002	402410	1797	6/18/07	\$87,472	QUIT CLAIM DEED
002	928990	0010	8/19/08	\$445,000	QUIT CLAIM DEED
003	019260	0100	11/24/08	\$308,000	DIAGNOSTIC OUTLIERS
003	032604	9111	8/28/07	\$225,000	DIAGNOSTIC OUTLIERS
003	401700	0080	8/27/08	\$150,000	QUIT CLAIM DEED
003	402290	2041	3/10/08	\$285,000	DIAGNOSTIC OUTLIERS
003	402290	2201	12/4/08	\$415,000	BANKRUPTCY - RECEIVER OR TRUSTEE
003	402290	2201	4/23/08	\$521,654	EXEMPT FROM EXCISE TAX
003	402290	2910	1/3/07	\$630,000	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
003	402290	5470	3/25/08	\$645,000	DIAGNOSTIC OUTLIERS
003	402290	6100	2/25/08	\$99,000	QUIT CLAIM DEED
003	402770	0065	4/27/07	\$280,000	RELATED PARTY, FRIEND, OR NEIGHBOR
003	402770	0589	3/31/08	\$135,764	QUIT CLAIM DEED
003	402770	0595	8/28/08	\$290,000	DOR RATIO
003	402940	0160	3/6/07	\$250,000	RELATED PARTY, FRIEND, OR NEIGHBOR
003	402940	0200	6/22/07	\$89,157	QUIT CLAIM DEED
003	662060	0170	10/20/08	\$460,000	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
003	885770	0070	10/30/08	\$329,000	BANKRUPTCY - RECEIVER OR TRUSTEE
003	928910	0210	11/15/07	\$97,462	RELATED PARTY, FRIEND, OR NEIGHBOR
004	039710	0120	3/22/07	\$452,900	BANKRUPTCY - RECEIVER OR TRUSTEE

Improved Sales Removed from this Annual Update Analysis
Area 4
(1 to 3 Unit Residences)

Sub Area	Major	Minor	Sale Date	Sale Price	Comments
004	112604	9026	1/25/07	\$602,000	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
004	414009	0320	11/25/08	\$405,000	BANKRUPTCY - RECEIVER OR TRUSTEE
004	414090	0340	2/20/08	\$238,943	DIAGNOSTIC OUTLIERS
004	617870	0047	1/31/07	\$639,000	RELOCATION - SALE TO SERVICE
004	794630	0300	6/27/08	\$260,000	BANKRUPTCY - RECEIVER OR TRUSTEE
004	883190	0090	3/5/08	\$156,969	QUIT CLAIM DEED
004	883290	0025	3/19/08	\$670,000	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
004	883290	0775	1/18/07	\$363,500	DIAGNOSTIC OUTLIERS
008	097360	0010	6/17/08	\$680,000	DIAGNOSTIC OUTLIERS
008	097360	0050	9/7/07	\$10,000	QUIT CLAIM DEED
008	102604	9088	11/8/07	\$360,000	DIAGNOSTIC OUTLIERS
008	774010	0330	9/27/08	\$750,000	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
008	774010	0375	9/21/07	\$61,835	QUIT CLAIM DEED
008	774050	0105	5/24/07	\$572,500	OBSOLESCENCE CODED
008	774050	0110	4/23/07	\$594,950	DIAGNOSTIC OUTLIERS
008	774550	0010	1/29/07	\$435,000	RELOCATION - SALE TO SERVICE
008	775270	0150	1/28/08	\$92,000	DOR RATIO
008	797990	0210	6/23/08	\$395,000	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
008	797990	0290	6/30/08	\$310,930	ESTATE ADMINISTRATOR, GUARDIAN, OR EXECUTOR
008	797990	0885	8/29/07	\$636,400	IMP COUNT
008	802670	0045	9/21/07	\$87,474	QUIT CLAIM DEED

***Vacant Sales Used in this Annual Update Analysis
Area 4***

Sub Area	Major	Minor	Sale Date	Sale Price	Lot Size	View	Water- front
002	401930	1604	11/30/2007	390000	22541	N	N
003	402290	0300	12/14/2007	225000	113256	N	N

***Vacant Sales Removed from this Annual Update Analysis
Area 4***

Sub Area	Major	Minor	Sale Date	Sale Price	Comments
002	401930	0020	09/08/2007	\$ 120,000	DIAGNOSTIC OUTLIERS
002	402350	0751	05/09/2007	\$ 150,000	DIAGNOSTIC OUTLIERS
002	402410	0425	04/16/2007	\$ 76,000	DIAGNOSTIC OUTLIERS
002	402410	0470	04/16/2007	\$ 100,000	DIAGNOSTIC OUTLIERS
002	402410	0475	04/18/2007	\$ 100,000	DIAGNOSTIC OUTLIERS
002	402410	0600	02/04/2008	\$ 128,000	DIAGNOSTIC OUTLIERS
002	402410	0601	09/24/2007	\$ 100,000	GOVERNMENT AGENCY
004	381870	0180	04/14/2008	\$ 135,000	DIAGNOSTIC OUTLIERS
008	674470	0132	09/21/2007	\$ 30,163	QUIT CLAIM DEED

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)

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.

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.*
- *No areas were physically inspected for purposes of this revaluation.*
- *The reported analyses, opinions and conclusions were developed, and this report prepared, in conformity with the requirements of the Code of Professional Ethics and the Standards of Professional Practice of the Appraisal Institute.*
- *I certify that the use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.*
- *As of the date of this report, I have/have not completed the continuing education program of the Appraisal Institute.*



King County

Department of Assessments

King County Administration Bldg.

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Scott Noble

Assessor

The King County Assessor, as elected representative of the people of King County, is your client for the mass appraisal and report. The King County Department of Assessments subscribes to the Uniform Standards of Professional Appraisal Practice 2008. You will perform your appraisals and complete your mass appraisal reports in compliance with Standard 6 of USPAP 2008. The following are your appraisal instructions and conditions:

You are to timely appraise the area or properties assigned to you by the revalue plan. The Scope of Work may be modified as necessary including special limiting conditions to complete the Revalue Plan.

You are to use all appropriate mass appraisal techniques as stated in USPAP, Washington State Law; Washington State Administrative Code, IAAO texts or classes.

The standard for validation models is the standard as delineated by IAAO in their Standard on Ratio Studies (approved July 2007). You are to follow all other standards as published by the IAAO.

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.

You must complete the revalue in compliance with all Washington and King County laws, codes and with due consideration of Department of Revenue guidelines. The Jurisdictional Exception is to be invoked in case USPAP does not agree with federal, state or local laws or regulations

Physical inspections should be completed per the revaluation plan and statistical updates completed on the remainder of the properties as appropriate.

You must complete a written mass appraisal report for each area and a statistical update report in compliance with USPAP Standard 6.

All sales of land and improved properties should be validated as correct and verified with participants as necessary.

Continue to review dollar per square foot as a check and balance to assessment value.

The intended use of the appraisal and report is the administration of ad valorem property taxation.

The intended users include the Assessor, Board of Equalization, Board of Tax Appeals, King County Prosecutor and Department of Revenue.

Scott Noble
Assessor