

Normandy Park

Area: 049

Residential Revalue for 2016 Assessment Roll



King County

Department of Assessments

Setting values, serving the community, and pursuing excellence

500 Fourth Avenue, ADM-AS 0708

Seattle, WA 98104-2384

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Email: assessor.info@kingcounty.gov

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



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John Wilson
Assessor

Dear Property Owners:

Property assessments are being completed by our team throughout the year and valuation notices are being mailed out as neighborhoods are completed. We value your property at fee simple, reflecting property at its highest and best use and following the requirements of state law (RCW 84.40.030) to appraise property at true and fair value.

We are continuing to work hard to implement your feedback and ensure we provide accurate and timely information to you. This has resulted in significant improvements to our website and online tools for your convenience. The following report summarizes the results of the assessments for this area along with a map located inside the report. It is meant to provide you with information about the process used and basis for property assessments in your area.

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

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

In Service,

John Wilson
King County Assessor

Area 49 Housing Profile



Grade 5/ Year Built 1941/ Total Living Area 730



Grade 6/ Year Built 1942/ Total Living Area 1070



Grade 7/ Year Built 1958/ Total Living Area 1480



Grade 8/ Year Built 1970/ Total Living Area 2540



Grade 9/ Year Built 1997/ Total Living Area 2910



Grade 10/ Year Built 2005/ Total Living Area 3764

Area 49 Housing Profile... Continued



Grade 11/ Year Built 2008/ Total Living Area 3226

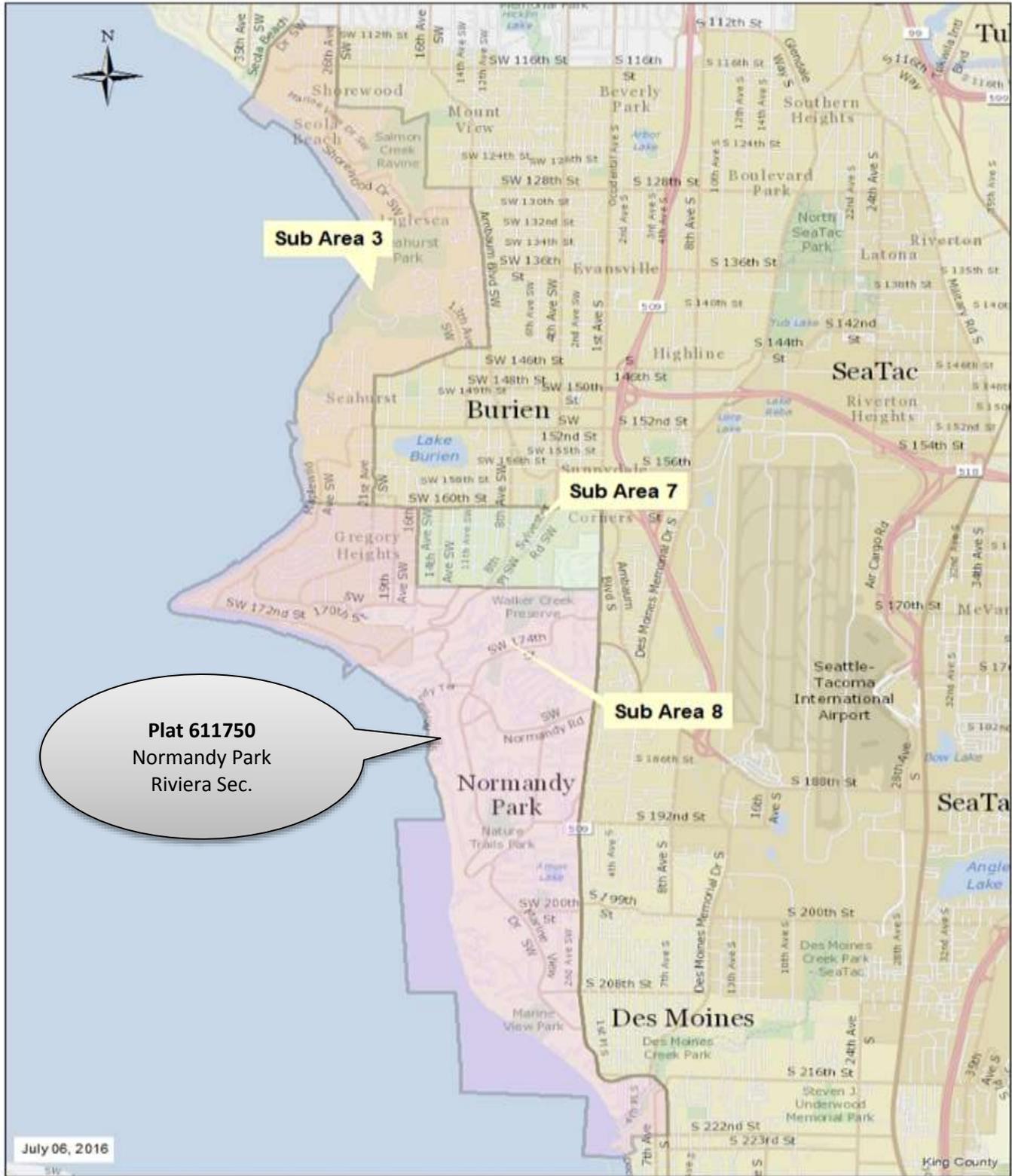


Grade 12/ Year Built 2010/ Total Living Area 4800



Grade 13/ Year Built 2001/ Total Living Area 6410

Area 049 Map



All maps in this document are subject to the following disclaimer: 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 misuse 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. Scale unknown.

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.

Executive Summary

Normandy Park - Area 049

Physical Inspection

Appraisal Date: 1/1/2016
Previous Physical Inspection: 2010
Number of Improved Sales: 521
Range of Sale Dates: 1/1/2013 – 12/31/2015 Sales were time adjusted to 1/1/2016

Sales - Improved Valuation Change Summary:						
	Land	Improvements	Total	Mean Sale Price	Ratio	COD
2015 Value	\$200,500	\$318,500	\$519,000			12.10%
2016 Value	\$194,300	\$348,300	\$542,600	\$588,300	92.5%	10.26%
\$ Change	-\$6,200	+\$29,800	+\$23,600			
% Change	-3.1%	+9.4%	+4.5%			

Coefficient of Dispersion (COD) is a measure of the uniformity of the predicted assessed values for properties within this geographic area. The 2016 COD of 10.26% is an improvement from the previous COD of 12.10%. The lower the COD, the more uniform are the predicted assessed values. Assessment standards prescribed by the International Association of Assessing Officers identify that the COD in rural or diverse neighborhoods should be no more than 20%. The resulting COD meets or exceeds the industry assessment standards. Sales from 1/1/2013 to 12/31/2015 (at a minimum) were considered in all analysis. Sales were time adjusted to 1/1/2016

Population - Improved Valuation Change Summary:			
	Land	Improvements	Total
2015 Value	\$207,800	\$303,800	\$511,600
2016 Value	\$202,200	\$331,200	\$533,400
\$ Change	-\$5,600	+\$27,400	+\$21,800
% Change	-2.7%	+9.0%	+4.3%

Number of one to three unit residences in the population: 5,168

Physical Inspection Area:

State law requires that each property be physically inspected at least once during a 6 year revaluation cycle. During the recent inspection of Area 049 – Normandy Park, appraisers were in the area, confirming data characteristics, developing new valuation models and selecting a new value for each property for the assessment year. For each of the subsequent years, the previous property values are statistically adjusted during each assessment period. Taxes are paid on total value, not on the separate amounts allocated to land and improvements.

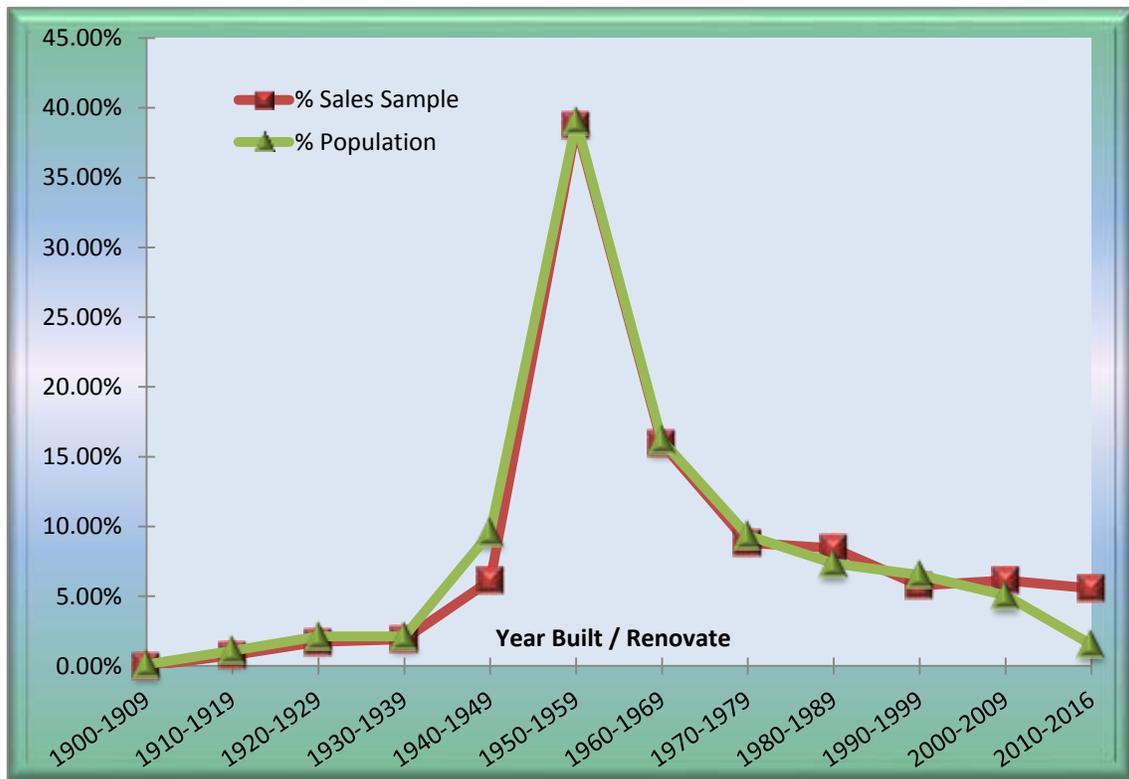
Sales Sample Representation of Population Year Built or Renovated

Sales

Year Built/Ren	Frequency	% Sales Sample
1900-1909	0	0.00%
1910-1919	4	0.77%
1920-1929	9	1.73%
1930-1939	10	1.92%
1940-1949	32	6.14%
1950-1959	202	38.77%
1960-1969	83	15.93%
1970-1979	46	8.83%
1980-1989	44	8.45%
1990-1999	30	5.76%
2000-2009	32	6.14%
2010-2016	29	5.57%
521		

Population

Year Built/Ren	Frequency	% Population
1900-1909	6	0.12%
1910-1919	57	1.10%
1920-1929	110	2.13%
1930-1939	110	2.13%
1940-1949	494	9.56%
1950-1959	2,016	39.01%
1960-1969	836	16.18%
1970-1979	483	9.35%
1980-1989	379	7.33%
1990-1999	337	6.52%
2000-2009	261	5.05%
2010-2016	79	1.53%
5,168		



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

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

Sales Sample Representation of Population

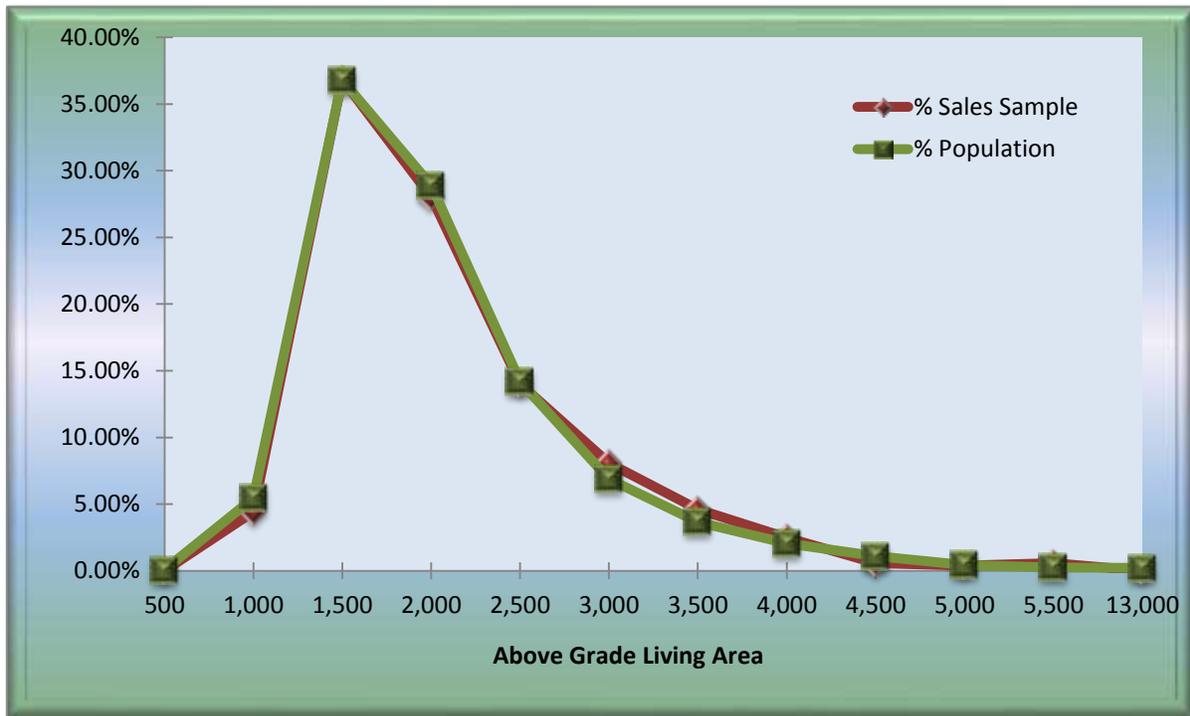
Above Grade Living Area

Sales

AGLA	Frequency	% Sales Sample
500	0	0.00%
1,000	23	4.41%
1,500	192	36.85%
2,000	146	28.02%
2,500	73	14.01%
3,000	42	8.06%
3,500	24	4.61%
4,000	13	2.50%
4,500	3	0.58%
5,000	2	0.38%
5,500	3	0.58%
13,000	0	0.00%
521		

Population

AGLA	Frequency	% Population
500	4	0.08%
1,000	282	5.46%
1,500	1,901	36.78%
2,000	1,494	28.91%
2,500	733	14.18%
3,000	355	6.87%
3,500	189	3.66%
4,000	106	2.05%
4,500	57	1.10%
5,000	23	0.45%
5,500	13	0.25%
13,000	11	0.21%
5,168		



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

Sales Sample Representation of Population

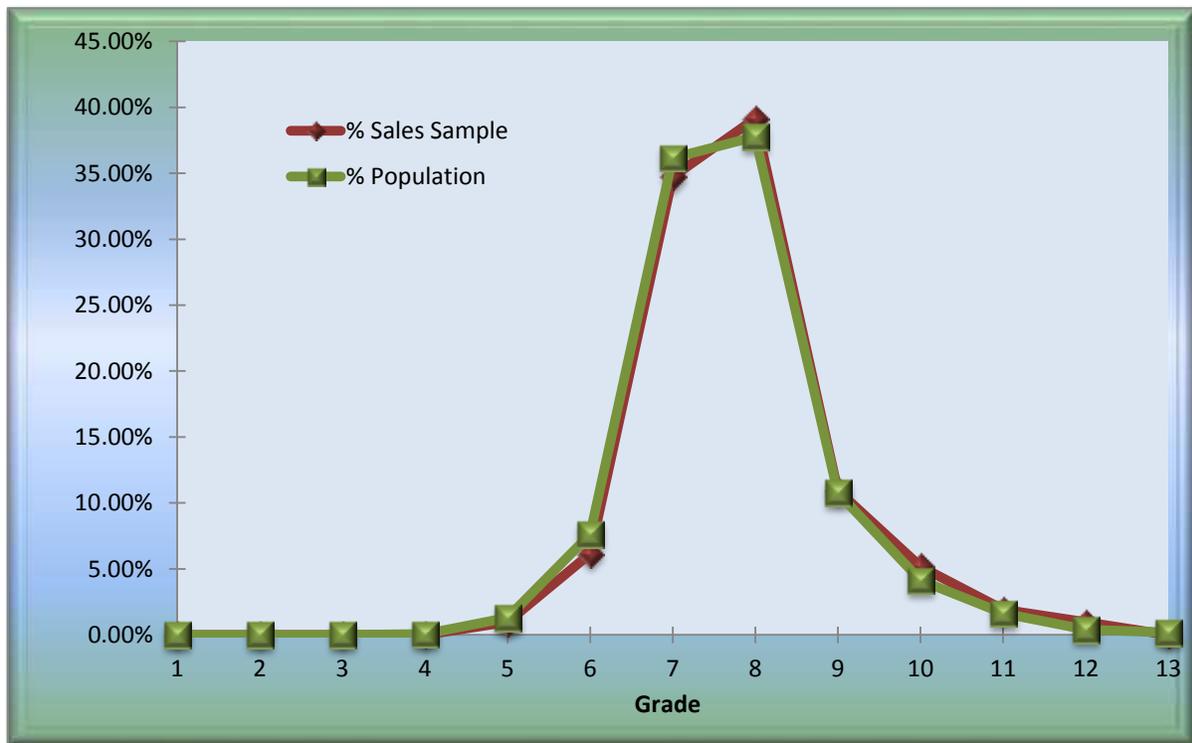
Building Grade

Sales

Grade	Frequency	% Sales Sample
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	0	0.00%
5	5	0.96%
6	32	6.14%
7	181	34.74%
8	204	39.16%
9	57	10.94%
10	27	5.18%
11	10	1.92%
12	5	0.96%
13	0	0.00%
	521	

Population

Grade	Frequency	% Population
1	0	0.00%
2	0	0.00%
3	0	0.00%
4	3	0.06%
5	67	1.30%
6	394	7.62%
7	1,869	36.16%
8	1,952	37.77%
9	557	10.78%
10	213	4.12%
11	84	1.63%
12	20	0.39%
13	9	0.17%
	5,168	



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

Physical Inspection Process

Effective Date of Appraisal: January 1, 2016

Date of Appraisal Report: July 21, 2016

Appraisal Team Members and Participation

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

- Janelle Wehl – Appraiser II: Team lead, coordination, valuation model development and testing. Land and total valuation appraisals. Sales verification, physical inspection, maintenance, scheduling and report writing.
- Jeff Holding – Appraiser I: Sales verification, appraisal analysis, land appraisal, physical inspection, maintenance, scheduling and total valuation.
- Cherie Crothamel – Appraiser I: Sales verification, appraisal analysis, land appraisal, physical inspection, maintenance, scheduling and total valuation.
- Danica Kaldor – Appraiser I: Sales verification, appraisal analysis, land appraisal, physical inspection, maintenance, scheduling and total valuation.

Sales Screening for Improved Parcel Analysis

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

1. Vacant parcels
2. Mobile Home parcels
3. Multi-Parcel or Multi Building parcels
4. New construction where less than a 100% complete house was assessed for 2015
5. Existing residences where the data for 2015 is significantly different than the data for 2016 due to remodeling
6. Parcels with improvement values, but no characteristics
7. Parcels with either land or improvement values of \$25,000 or less posted for the 2015 Assessment Roll
8. Short sales, financial institution re-sales and foreclosure sales verified or appearing to be not at market

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

Highest and Best Use Analysis

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

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

Standards and Measurement of Data Accuracy

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

Physical Inspection Process... Continued

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

Special Assumptions and Limiting Conditions

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

The following Departmental guidelines were considered and adhered to:

- Sales from 1/1/2013 to 12/31/2015 (at minimum) were considered in all analyses.
- Sales were time adjusted to 1/1/2016.
- This report is intended to meet the requirements of the Uniform Standards of Professional Appraisal Practice Standard 6.

Area Information

Name or Designation

Area 049 - Normandy Park

Boundaries

Area 49 has 3 subareas. Subarea 3 consists of the westerly portion of Burien and is bounded on the West by Puget Sound, East by Ambaum Blvd SW or 21st Ave SW, South by SW 160th St., and North by SW 112th St. Subareas 7 and 8 are bounded on the North by SW 160th St., West by the Puget Sound, East by 1st Ave S., and South by DesMoines Marina.

Maps

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

Area Description

Area 49 is a homogenous area which includes the City of Normandy Park and a section of the City of Burien. The Burien boundary of Area 49 is the western portion and includes Puget Sound waterfront and view properties.

The neighborhoods of Seola Beach and Inglesea/Seahurst are located within Burien's (Sub Area 3) boundaries. The City of Burien owns two parks within Sub Area 3. The first is Salmon Creek Ravine, which is largely undeveloped and has primarily primitive trails. The other park in the subarea, is Seahurst Park which has access to the Puget Sound waterfront. Seahurst Park has picnic areas and shelters, a playground, trails both improved and unimproved, restrooms and other amenities.

Sub Area 7 is mostly the Northeastern portion of Burien known as the Gregory Heights neighborhood with a small area of Normandy Park in the Southeastern corner. This sub area encompasses Highline Hospital and Medical Offices.

Sub Area 8 is the western portion of the Gregory Heights neighborhood, the Three Tree Point neighborhood and the City of Normandy Park. The sub area has several waterfront parcels, and improvements with Puget Sound views. Arrow Lake is also within Sub Area 8. Arrow Lake has no public access. The majority of Sub Area 8 is composed of the City of Normandy Park; which was incorporated in 1953 and is primarily a residential community with limited multi-family and commercial development

Land Valuation

Vacant sales from 1/1/2013 to 12/31/2015 were given primary consideration for valuing land with emphasis placed on those sales closest to January 1, 2016. Area 49 is a mixture of older plats, tax lots, Puget Sound water frontage, view lots, Arrow Lake waterfrontage and acreage. The area currently has 5975 parcels of which 340 are vacant. A typical building site is between 12,000-17,000 square feet and has a value range of \$164,000 to \$174,000 with consideration given for sensitive areas, views, waterfront and access.

All subareas, (i.e. 3, 7 and 8) are located within Burien or Normandy Park city boundaries. The area consists of established neighborhoods with some new improvements interspersed throughout. There are a few newer small subdivisions, but the area is for the most part is fully developed and does not have large vacant developable parcels. Parcels with older, and/or smaller improvements are being purchased as tear downs and new higher grade improvements are being built. Some lots are being short platted into smaller buildable sites. We only considered the subdivision or short platting of larger lots into smaller sites when the process was complete.

There are 449 Puget Sound and 17 Arrow Lake waterfront parcels in Area 49's population. Arrow Lake is a small man-made lake that is fed from drainage around the lake area and was originally a peat bog. The Cove is a community facility, located on Puget Sound with a clubhouse, pool and other recreational facilities. Homeowner dues are voluntary and membership is determined by land deeds. There is no market adjustment for the Cove membership because the market does not indicate an adjustment was warranted. The majority of the sites in Normandy Park have access to the Cove.

Land Model

Model Development, Description and Conclusions

Area 49 was valued with the same land model because the majority of the plats and tax parcels have similar amenities and influences. Typically the area is characterized by minimal to no sidewalks, above ground utilities and sewers. The area's cities are bounded by major arterials, highways and the Puget Sound. There is good access to major employment centers, shopping and services.

The sales comparison approach was used to determine land values and was augmented by using land allocation with improved sales. Historically, King County builders have used an allocation of 25% to 35% for a land to building ratio. For non-waterfront land allocation in Area 49, was estimated to have a the land to total value allocated at 30%. The allocation percentage was determined after reviewing and analyzing the vacant land sales, builder and developer sales, multi-parcel sales and sales of new improvements in the area. We used the allocation percentage in conjunction with the Assessor's depreciation table to calculate the indicated land values for improved sold properties. The allocation approach results were consistent with the sale comparison approach.

Due to the lack of waterfront vacant lot sales within the three year valuation period of 2013 to 2015, we expanded the search to include year 2012. Teardowns were also included in the analysis of waterfront sites. Land allocation was also considered with the land to building ratio estimated at 50% for Puget Sound water frontage. Waterfront valuation was according

Land Model... Continued

to dry lot size, view quality, type of water frontage, restrictions to waterfront or residence and waterfront footage.

The sales in Area 49 indicated adjustments were warranted for upland sites with views of the Puget Sound, mountains and territorial vistas. External influences and nuisances such as traffic noise, topography, restricted access and environmental issues were coded and recognized, and downward adjustments were made.

Land Value Model Calibration

Base Lot Value		
Sqft	Sqft/Acre	Value
<=3,999	<=3,999	\$144,000
4,000	4,000	\$147,000
5,000	5,000	\$150,000
6,000	6,000	\$152,000
7,000	7,000	\$154,000
8,000	8,000	\$156,000
9,000	9,000	\$158,000
10,000	10,000	\$160,000
11,000	11,000	\$162,000
12,000	12,000	\$164,000
13,000	13,000	\$166,000
14,000	14,000	\$168,000
15,000	15,000	\$170,000
16,000	16,000	\$172,000
17,000	17,000	\$174,000
18,000	18,000	\$176,000
19,000	19,000	\$178,000
20,000	20,000	\$180,000
21,000	21,000	\$182,000
22,000	22,000	\$184,000
23,000	23,000	\$186,000
24,000	24,000	\$188,000
25,000	25,000	\$190,000
26,000	26,000	\$192,000
27,000	27,000	\$194,000
28,000	28,000	\$196,000
29,000	29,000	\$198,000
30,000	30,000	\$200,000
31,000	31,000	\$202,000
32,000	32,000	\$204,000
33,000	33,000	\$206,000
34,000	34,000	\$208,000
35,000	35,000	\$210,000
36,000	36,000	\$212,000
37,000	37,000	\$214,000
38,000	38,000	\$216,000
39,000	39,000	\$218,000

Land Value Model Calibration... Continued

Base Lot Value		
40,000	40,000	\$220,000
41,000	41,000	\$222,000
42,000	42,000	\$224,000
43,000	43,000	\$226,000
43,560	1.00	\$226,000
54,450	1.25	\$230,000
65,340	1.50	\$234,000
76,230	1.75	\$238,000
87,120	2.00	\$242,000
98,010	2.25	\$246,000
108,900	2.50	\$250,000
119,790	2.75	\$254,000
130,680	3.00	\$258,000
141,570	3.25	\$262,000
152,460	3.50	\$266,000
163,350	3.75	\$270,000
174,240	4.00	\$274,000
185,130	4.25	\$278,000
196,020	4.50	\$282,000
206,910	4.75	\$286,000
217,800	5.00	\$290,000
Lots over 5.00 Acres \$7,000 per acre		

Values were not interpolated between square foot sizes.

VIEWS & WATERFRONT	
Puget Sound Views	
Fair Puget Sound View	\$40,000
Avg Puget Sound View	\$60,000
Good Puget Sound View	\$85,000
Excellent Puget Sound View	\$120,000
Territorial/Mountains/Mt. Rainier Views	
Average	\$25,000
Good	\$35,000
Excellent	\$45,000
Views are not cumulative. Puget Sound view is dominate.	

Land Value Model Calibration... Continued

VIEWS & WATERFRONT

Arrow Lake Views

Average Lake	\$25,000
Good Lake	\$35,000
Excellent Lake	\$45,000

Puget Sound Waterfront from 1-100'

No Bank	\$6,000 per FF	
Low Bank	\$5,000 Per FF	
Medium Bank	\$4,000 Per FF	
High Bank	\$3,000 Per FF	

Additional Information for Waterfront Valuing

Puget Sound water frontage from 101-150' add \$1,500 per additional front foot to the 100' sub total; water frontage over 150 FF value at \$500 per additional front foot and add to all of the sub totals.

All Arrow Lake Waterfrontage

\$1,300 per front foot + Base Lot Value

RESTRICTIONS

Traffic

Moderate	-\$10,000
High	-\$15,000
Extreme	-\$25,000

Waterfront Restriction

To Residence or Waterfront	-30%
No Access to Waterfront	
Access Restriction-Walk in	-15%

Land Value Model Calibration... Continued

Unbuildable Parcels & No Access High Bank Waterfront	
Unbuildable Lot < 1 acre	\$20,000
Unbuildable Acreage	20% of Base Lot Value
Unbuildable Waterfront - Do Not Consider Views for Unbuildable Waterfront site.	Unbuildable lot value + \$300 per front foot for the first 150' of Wtft; \$100 per front foot for all remaining footage over 150 front feet.
No Access to Waterfront; High Bank. \$1,500 for the first 100' of Puget Sound Waterfront.	Front footage from 101-150' add \$1,000 per front foot. Waterfront footage over 150' add \$500 per additional front foot. Add all the sub totals together.

ORDER OF ADJUSTMENTS

Without restrictions {to residence, water front and or access (walk-in)}

Base Land + water front footage + View Dollars

With Water front restrictions {to residence, water front and or access (walk-in)}

Base Land + Water front footage -% restrictions + View Dollars.

With restrictions to Land (i.e. topography, wetlands, slide areas, flood area, traffic noise etc.)

Base Land - Nuisance/Problems % and or \$ (topo, traffic noise, road access, and any Environmental issues) + Water front footage+ View Dollars.

Land Valuation Example:

• 15,000 Square Foot Site	\$170,000
• 60' High Bank Waterfront	+\$180,000
• Restricted Access to Waterfront	-\$105,000
• Excellent Puget Sound View	+\$120,000
• Total Adjusted Value	\$365,000

Improved Parcel Valuation

Improved Parcel Data:

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

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

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

Model Development, Description and Conclusions:

Most sales were field verified and characteristics updated prior to model development. Sales were time adjusted to 1/1/2016.

The analysis of this area consisted of a systematic review of applicable characteristics which influence property values. In addition to standard physical property characteristics, the analysis showed that Sub Area 7, Puget Sound views, the Plat Normandy Park Riviera (Major 611750) and conditions average and very good required a specific variable because they were influential in the market.

There were a lack of sales, of parcels with improvements in poor condition, buildings with a grade less than 5 and parcels with multiple improvements. The lack of sales made it impossible to develop specifications within the model for these strata. The parcels with improvements in poor condition, grade less than 5 and parcels where an EMV was not returned were valued using Replacement Cost New Less Depreciation (RCNLD) plus new land. Parcels with multiple improvements were valued at a total EMV for the primary improvement, plus RCNLD for additional improvements.

Supplemental models were developed for improvements with grades 5, 6, 10 and 12. A different supplemental model was used for improvements that were built or renovated after year 2000, was either grades 7, 8 or 9 and were in average condition; this model was not used in the Plat Normandy Park Riviera (Major 611750). The supplemental models were based on EMV plus a market factor. EMV indicated that some improvements had minimal contributory value because of age and or size in relation to a larger lot size or higher valued land (i.e. water frontage or acreage). The appraiser's judgement was the deciding factor when to use RCNLD plus new land for the total value.

Improved Parcel Valuation... Continued

Some waterfront sites have accessories that are associated with land protection (i.e. bulkheads) and/or recreational use, such as docks, boat lifts, and boat houses. Trams were recognized as providing easier access to improvements and or waterfront. These amenities were coded and recognized as providing additional value to the property.

Improved Parcel Total Value Model Calibration

Variable	Definition
Sale Day	Time Adjustment
BaseLandC	2016 Adjusted Base Land Value
Total RCNLDC	Replacement Cost New Less Depreciation
Average Condition	Condition of Improvement
Very Good Condition	Condition of improvement
Plat Normandy Park Riviera Sec	Plat in Sub Area 8 (Major 611750)
Puget Sound View	Views of the Puget Sound
Sub Area 7	Sub Area in Area 49

Multiplicative Model

$(1-0.075) * .582987671292723 - 0.0166087874336942 * AvgYN + 0.532070232573835 * BaseLandC +$
 $0.0314848399529477 * PlatNyPcRvrYN + 0.0175162639743697 * PugSndYN +$
 $0.000205004438447037 * SaleDay - 0.0365617527479861 * Sub7YN + 0.544685780363288 *$
 $TotalRcnldC + 0.0252107832053397 * VGoodYN$

EMV values were not generated for:

- Buildings with grade less than 5
- Building two or greater. (EMV is generated for building one only.)
- If total EMV is less than base land value
- Lot size less than 100 square feet

Of the improved parcels in the population, 3,059 parcels increased in value. They were comprised of 13 single family residences on commercially zoned land and 3046 single family residences or other parcels.

Of the vacant land parcels greater than \$1000, 157 parcels increased in value. Tax exempt parcels were excluded from the number of parcels increased.

Supplemental Models and Exceptions

SUPPLEMENTAL MODELS
Grade 5 – EMV*.92
Grade 6 – EMV * 1.02
Grade 10 – EMV*1.07
Grade 12 - EMV * 1.03
Year Built/Renovate>2000, Grades 7, 8, 9, Average Condition Only, NOT MAJOR 611750 (Normandy Park Riviera Plat) - EMV * 1.05

Bulkheads	
Wood	\$185 per FF
Concrete	\$300 per FF
RipRap/Rubblestone	\$500 per FF
Double bulkhead/exceptional material	\$650 per FF
Docks	
Floating Dock	\$20 per Sq. Ft.
Ramps to Docks	\$20 per Sq. Ft.
Piling Dock	\$30 per Sq. Ft.
Boat Lift	\$6,000
Boat Houses	Start at \$10,000 for basic 1 story

Docks price per square foot is for a typical dock. If the dock has condition issues take \$5 off per Sq. Ft. If the dock is exceptional add \$15 per Sq. Ft.

Area 049 Market Value Changes Over Time

In a changing market, recognition of a sales trend to adjust a population of sold properties to a common date is required to allow for value differences over time between a range of sales dates and the assessment date. The following chart shows the % time adjustment required for sales to reflect the indicated market value as of the assessment date, **January 1, 2016**.

For example, a sale of \$475,000 which occurred on October 1, 2014 would be adjusted by the time trend factor of 1.098, resulting in an adjusted value of \$521,000 ($\$475,000 * 1.098 = \$521,550$) – truncated to the nearest \$1000.

SaleDate	Adjustment (Factor)	Equivalent Percent
1/1/2013	1.252	25.2%
2/1/2013	1.244	24.4%
3/1/2013	1.237	23.7%
4/1/2013	1.229	22.9%
5/1/2013	1.221	22.1%
6/1/2013	1.214	21.4%
7/1/2013	1.206	20.6%
8/1/2013	1.198	19.8%
9/1/2013	1.191	19.1%
10/1/2013	1.184	18.4%
11/1/2013	1.176	17.6%
12/1/2013	1.169	16.9%
1/1/2014	1.161	16.1%
2/1/2014	1.154	15.4%
3/1/2014	1.147	14.7%
4/1/2014	1.140	14.0%
5/1/2014	1.133	13.3%
6/1/2014	1.126	12.6%
7/1/2014	1.119	11.9%
8/1/2014	1.112	11.2%
9/1/2014	1.105	10.5%
10/1/2014	1.098	9.8%
11/1/2014	1.091	9.1%
12/1/2014	1.085	8.5%
1/1/2015	1.078	7.8%
2/1/2015	1.071	7.1%
3/1/2015	1.065	6.5%
4/1/2015	1.058	5.8%
5/1/2015	1.052	5.2%
6/1/2015	1.045	4.5%
7/1/2015	1.038	3.8%
8/1/2015	1.032	3.2%
9/1/2015	1.025	2.5%
10/1/2015	1.019	1.9%
11/1/2015	1.013	1.3%
12/1/2015	1.006	0.6%
1/1/2016	1.000	0.0%

Area 049 Market Value Changes Over Time

The time adjustment formula for Area 049 is: $=1/\text{EXP}(0.000205004438447037 * \text{SaleDay})$

SaleDay = SaleDate - 42370

Results

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

The assessment level target for all areas in King County, including this area, is 92.5%. The actual assessment level for this area is 92.5%. The standard statistical measures of valuation performance are all within the IAAO recommended range of .90 to 1.10.

Application of these recommended values for the 2016 assessment year (taxes payable in 2017) results in an average total change from the 2015 assessments of +4.3%. This increase is due partly to market changes over time and the previous assessment levels.

A Ratio Study was completed just prior to the application of the 2016 recommended values. This study benchmarks the prior assessment level using 2015 posted values (1/1/2015) compared to current adjusted sale prices (1/1/2016). The study was also repeated after the application of the 2016 recommended values. The results show an improvement in the COD from 12.10% to 10.26%.

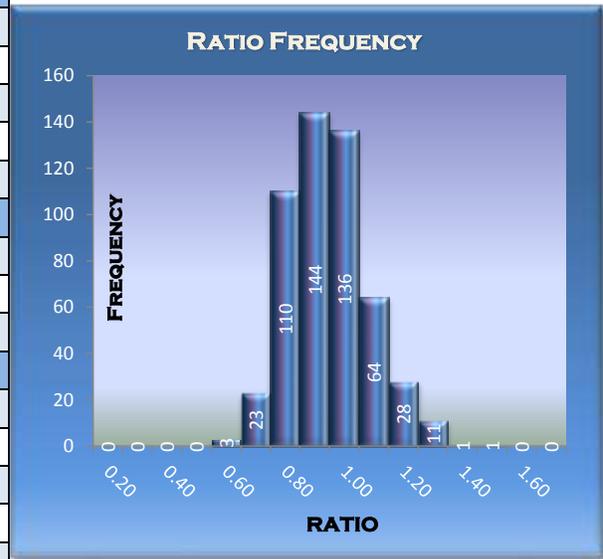
The Appraisal Team recommends application of the Appraiser selected values, as indicated by the appropriate model or method.

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

Physical Inspection Ratio Study Report (Before) - 2015 Assessments

District: SW / Team: 1	Appr.	Date of Report:	Sales Dates:
Area Name: Normandy Park	1/1/2015	7/21/2016	1/2013 - 12/2015
Area Number: 49	Appr ID:	Property Type:	Adjusted for time?
	JWEI	1 to 3 Unit Residences	Yes

SAMPLE STATISTICS	
<i>Sample size (n)</i>	521
<i>Mean Assessed Value</i>	519,000
<i>Mean Adj. Sales Price</i>	588,300
<i>Standard Deviation AV</i>	241,334
<i>Standard Deviation SP</i>	282,277
ASSESSMENT LEVEL	
<i>Arithmetic Mean Ratio</i>	0.895
<i>Median Ratio</i>	0.884
<i>Weighted Mean Ratio</i>	0.882
UNIFORMITY	
<i>Lowest ratio</i>	0.567
<i>Highest ratio:</i>	1.431
<i>Coefficient of Dispersion</i>	12.10%
<i>Standard Deviation</i>	0.134
<i>Coefficient of Variation</i>	15.01%
<i>Price Related Differential (PRD)</i>	1.015
RELIABILITY	
95% Confidence: Median	
<i>Lower limit</i>	0.866
<i>Upper limit</i>	0.904
95% Confidence: Mean	
<i>Lower limit</i>	0.884
<i>Upper limit</i>	0.907
SAMPLE SIZE EVALUATION	
<i>N (population size)</i>	5168
<i>B (acceptable error - in decimal)</i>	0.05
<i>S (estimated from this sample)</i>	0.134
Recommended minimum:	29
<i>Actual sample size:</i>	521
Conclusion:	OK
NORMALITY	
Binomial Test	
<i># ratios below mean:</i>	275
<i># ratios above mean:</i>	246
<i>z:</i>	1.271
Conclusion:	Normal*
<i>*i.e. no evidence of non-normality</i>	

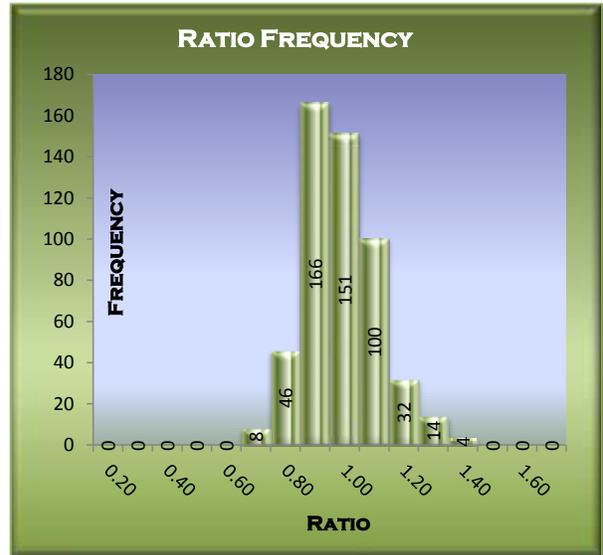


COMMENTS:
 1 to 3 Unit Residences throughout Area 049
 Sales Prices are adjusted for time to the
 Assessment Date of 1/1/2016

Physical Inspection Ratio Study Report (After) - 2016 Assessments

District: SW / Team: 1	Appr.: 1/1/2016	Date of Report: 7/21/2016	Sales Dates: 1/2013 - 12/2015
Area Name: Normandy Park	Appr. ID: JWEI	Property Type: 1 to 3 Unit Residences	Adjusted for time? Yes
Area Number: 49			

SAMPLE STATISTICS	
Sample size (n)	521
Mean Assessed Value	542,600
Mean Sales Price	588,300
Standard Deviation AV	250,930
Standard Deviation SP	282,277
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	0.938
Median Ratio	0.925
Weighted Mean Ratio	0.922
UNIFORMITY	
Lowest ratio	0.612
Highest ratio:	1.355
Coefficient of Dispersion	10.26%
Standard Deviation	0.121
Coefficient of Variation	12.93%
Price Related Differential (PRD)	1.017
RELIABILITY	
95% Confidence: Median	
<i>Lower limit</i>	0.913
<i>Upper limit</i>	0.934
95% Confidence: Mean	
<i>Lower limit</i>	0.927
<i>Upper limit</i>	0.948
SAMPLE SIZE EVALUATION	
N (population size)	5168
B (acceptable error - in decimal)	0.05
S (estimated from this sample)	0.121
Recommended minimum:	23
Actual sample size:	521
Conclusion:	OK
NORMALITY	
Binomial Test	
<i># ratios below mean:</i>	286
<i># ratios above mean:</i>	235
<i>z:</i>	2.234
Conclusion:	



COMMENTS:

1 to 3 Unit Residences throughout Area 049

Sales Prices are adjusted for time to the Assessment Date of 1/1/2016.

Mobile Home Valuation

Mobile Home Data:

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

For Mobile Homes the Assessor uses residential costs from Marshall & Swift, from the September prior to the Assessment year (i.e. Marshall & Swift's September 2015 update for the 2016 Assessment Year). The cost model specifies physical characteristics of the mobile home such as length, width, living area, class, condition, size, year built. Reconstruction Cost New (RCN) is calculated from adding up the cost of each component. Depreciation is then applied by means of a percent good table which is based on year built, class, and condition, resulting in Reconstruction Cost New less Depreciation (RCNLD). The appraiser can also apply a net condition for Mobile Homes that have depreciated beyond the normal percent good for their age and condition.

Model Development, Description and Conclusions:

Most sales were field verified and characteristics updated prior to model development. Sales were time adjusted to 1/1/2016.

The analysis of this area consisted of a systematic review of applicable characteristics which influence property values.

Mobile Home Total Value Model Calibration

A market adjusted cost approach was used to appraise mobile homes.

MANUFACTURED HOMES

Singlewide = RCNLD
Doublewide in Good condition or better = RCNLD + \$10,000
Doublewide Average Condition or less = RCNLD + \$5,000
Triplewide Good Condition or better = RCNLD + \$15,000

There are 12 parcels in Area 49 improved with a manufactured home and 1 sale used in the valuation. Sales used were from 1/1/2013 to 12/31/2015.

USPAP Compliance

Client and Intended Use of the Appraisal:

This mass appraisal report is intended for use by the public, King County Assessor and other agencies or departments administering or confirming ad valorem property taxes. Use of this report by others for other purposes is not intended by the appraiser. The use of this appraisal, analyses and conclusions is limited to the administration of ad valorem property taxes in accordance with Washington State law. As such it is written in concise form to minimize paperwork. The assessor intends that this report conform to the Uniform Standards of Professional Appraisal Practice (USPAP) requirements for a mass appraisal report as stated in USPAP SR 6-8. To fully understand this report the reader may need to refer to the Assessor's Property Record Files, Assessor's Real Property Data Base, separate studies, Assessor's Procedures, Assessor's field maps, Revalue Plan and the statutes.

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

Definition and date of value estimate:

Market Value

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

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

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

Highest and Best Use

RCW 84.40.030

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

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

USPAP Compliance...Continued

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

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

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

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

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

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

Date of Value Estimate

RCW 84.36.005

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

RCW 36.21.080

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

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

USPAP Compliance...Continued

Property Rights Appraised: Fee Simple

Wash Constitution Article 7 § 1 Taxation:

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

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

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

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

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

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

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

Assumptions and Limiting Conditions:

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

USPAP Compliance...Continued

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

Scope of Work Performed:

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

Certification:

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

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

USPAP Compliance...Continued

- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- The area(s) physically inspected for purposes of this revaluation are outlined in the body of this report.
- The individuals listed below were part of the “appraisal team” and provided significant real property appraisal assistance to the person signing this certification. Any services regarding the subject area performed by the appraiser within the prior three years, as an appraiser or in any other capacity is listed adjacent their name.
- To the best of my knowledge the following services were performed by the appraisal team within the subject area in the last three years:
 - Cherie Crothmel, Danica Kaldor, Jeff Holding
 - Data Collection
 - Sales Verification
 - Appeals Response Preparation / Review
 - Appeal Hearing Attendance
 - Land and Total Valuation
 - New Construction Evaluation
- Any services regarding the subject area performed by me within the prior three years, as an appraiser or in any other capacity is listed adjacent to my name.
- To the best of my knowledge the following services were performed by me within the subject area in the last three years:
 - Janelle Weihl
 - Annual Up-Date Model Development and Report Preparation
 - Data Collection
 - Sales Verification
 - Appeals Response Preparation / Review
 - Physical Inspection Model Development and Report Preparation
 - Land and Total Valuation
 - New Construction Evaluation

Janelle Weihl

7/21/2016

Appraiser II

Date



King County

Department of Assessments

King County Administration Bldg.
500 Fourth Avenue, ADM-AS-0708
Seattle, WA 98104-2384
(206) 296-7300 FAX (206) 296-0595
Email: assessor.info@kingcounty.gov

John Wilson
Assessor

As we start preparations for the 2016 property assessments, it is helpful to remember that the mission and work of the Assessor's Office sets the foundation for efficient and effective government and is vital to ensure adequate funding for services in our communities. Maintaining the public's confidence in our property tax system requires that we build on a track record of fairness, equity, and uniformity in property assessments. Though we face ongoing economic challenges, I challenge each of us to seek out strategies for continuous improvement in our business processes.

Please follow these standards as you perform your tasks.

- Use all appropriate mass appraisal techniques as stated in Washington State Laws, Washington State Administrative Codes, Uniform Standards of Professional Appraisal Practice (USPAP), and accepted International Association of Assessing Officers (IAAO) standards and practices.
- Work with your supervisor on the development of the annual valuation plan and develop the scope of work for your portion of appraisal work assigned, including physical inspections and statistical updates of properties;
- Where applicable, validate correctness of physical characteristics and sales of all vacant and improved properties.
- Appraise land as if vacant and available for development to its highest and best use. The improvements are to be valued at their contribution to the total in compliance with applicable laws, codes and DOR guidelines. The Jurisdictional Exception is applied in cases where Federal, State or local laws or regulations preclude compliance with USPAP;
- Develop and validate valuation models as delineated by IAAO standards: Standard on Mass Appraisal of Real Property and Standard on Ratio Studies. Apply models uniformly to sold and unsold properties, so that ratio statistics can be accurately inferred to the entire population.
- Time adjust sales to January 1, 2016 in conformance with generally accepted appraisal practices.
- Prepare written reports in compliance with USPAP Standard 6 for Mass Appraisals. The intended users of your appraisals and the written reports include the public, Assessor, the Boards of Equalization and Tax Appeals, and potentially other governmental jurisdictions. The intended use of the appraisals and the written reports is the administration of ad valorem property taxation.

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

John Wilson
King County Assessor