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CITY OF SEATTLE

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2 **BEFORE THE CITY COUNCIL**
3 **CITY OF SEATTLE**

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7 **SEATTLE WATERFRONT LID**

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1 **CWF-0171**

1 **APPEAL FROM THE FINDINGS**
2 **AND RECOMMENDATION**
3 **OF THE HEARING EXAMINER**

12 **INTRODUCTION**

14 The Hearing Examiner issued his Findings and Recommendation ("F&R")
15 on over 400 objections to the Waterfront LID on September 8, 2020. He
16 recommended that the Council deny our objections in case CWF-0171. F&R, at
17 47-48. From that recommendation and the Hearing Examiner's underlying
18 findings, we appeal.

19 Objectors and appellants here, Joni H. Ostergaard and William H. Patton, are
20 owners of a downtown condominium within the LID assessment area. Our address
21 is 1920 4th Avenue, Unit 1208, Seattle, WA 98101-5112. Our King County Parcel
22 ID # is 2382001180.

23 We timely filed written objections the proposed final assessment in the
24 Waterfront LID (Seattle LID No. 6751) on January 28, 2020, including 9 attached
25 exhibits. We were then assigned the case number CWF-0171 on February 4, 2020,
26 when we signed up to provide oral testimony before the Hearing Examiner. We
27 then appeared in person before the Hearing Examiner on February 11, 2020 where
we testified for over an hour regarding our objections and introduced an additional
CWF-0171 APPEAL FROM FINDINGS AND RECOMMENDATION

1 8 exhibits in support of those objections. At the end of in-person testimony (then
2 conducted remotely by Zoom connections as a result of the Covid-19 restrictions)
3 we cross-examined the City's valuation expert, Robert Macaulay, on June 25,
4 2020, and the City's Director of the Office of the Waterfront, Marshall Foster, on
5 June 26, 2020. At the end of Mr. Foster's cross, we entered an additional 9th
6 exhibit, a tape recording of a portion of the City Council Committee on Civic
7 Development, Public Assets and Native Communities' hearing on the proposed
8 Waterfront LID on May 16, 2018. At the conclusion of all testimony before the
9 Hearing Examiner, we submitted a Closing Argument on July 7, 2020.

10

11 APPEAL FROM THE HEARING EXAMINER'S
12 FINDINGS AND RECOMMENDATION

13

14 **1. The Waterfront Park LID is founded on a fundamentally flawed and**
15 **unlawful purpose as the primary purpose of the proposed Waterfront**
16 **Park is to benefit the public at large, though it may incidentally benefit**
17 **nearby property.**

18

19 The Hearing Examiner failed to directly address this fundamental argument
20 when he recommended denying our appeal. *F&R*, at 47-48. This is an odd
21 aversion, as we made it a central part of our initial filing on January 23, a central of
22 our oral testimony on February 11, a central part of our cross examination of
23 Marshall Foster on June 26 and a central part of our Closing Argument submission
24 on July 7, 2020. Perhaps that lapse can be explained by the large number of
25 objectors with which he was confronted.

26 Whatever the reason, the Hearing Examiner did – in a way – address similar
27 arguments made by other objectors in Section B 7 of his Findings. *F&R*, at 112.
But, in doing so, the Hearing Examiner created and then rejected an artificial

strawman. He claims that the objectors' argument is that no special benefit whatsoever is provided to local properties. But that is neither the argument nor the conclusion from the case law he cites. Any public park is assumed to create some measure of benefit to adjacent property. That is not the issue. The central question is: What is the **primary purpose** of the park?

It is plain from the City's own documents that the **primary purpose** of the proposed Waterfront Park is for the benefit of members of the whole community, and not primarily for the benefit of those properties that are adjacent to or tangentially proximate to the proposed park.

The City resolution setting forth the funding principles of the proposed park established the guiding principles of the Waterfront Park to be:

creating a **public asset** that **engages the entire city**, remains **focused on public uses** and activities that attract people from all walks of life and provides a '**waterfront for all.**'

Resolution 31768, Section 1, pp. 3-4; CWF-0171 Ex. 2, 01/28/2020 written submission (emphasis added; quotation marks in original).

The City's ordinances forming the Waterfront LID and establishing management principles with Friends of Waterfront Seattle likewise emphasized the primary purpose of the Waterfront Park is to benefit the **entire city** by creating a **public asset**. Attachment D to Ordinance 125761, signed by the Mayor on January 28, 2019, set out the "Central Waterfront Guiding Principles." (Ordinance 125761 is cited in the twelfth bullet of Ex. C-2.) The **first** principle is to:

1. Create a Waterfront for All.

The waterfront should **engage the entire city**. It is a **public asset** and **should remain focused on public use and activities** that attract

1 people from all walks of life. **It should be a place for locals and**
2 **visitors alike – a place where everything comes together and**
3 **commingles effortlessly.** The process for **developing a waterfront**
4 **design should, in fact must, draw on the talents and dreams of the**
5 **entire city.** The resulting public spaces and surrounding development
6 will engage us through a range of activities throughout the day and
7 year.

8
9 (Emphasis added; underlining in original.)

10 On cross examination on June 26, 2020, Marshall Foster, Director of the
11 City's Office of the Waterfront, succinctly summarized the primary purpose of the
12 proposed Waterfront Park:

13
14 **Q. So what is the primary purpose of the park?**

15 A. It's to provide public space to serve the city and the region.

16
17 (Cross of Marshall Foster by Will Patton, 06/26/2020, Tr. 57: 9-11.)

18 It is patently obvious, then, that the City's proposed Waterfront Park is
19 primarily being developed for the benefit of the entire community. It is neither
20 conceived nor designed to be primarily for the benefit of adjacent or nearby
21 properties, with only incidental benefits to the public at large. Accordingly,
22 Waterfront Park is not a local improvement, and the LID should be annulled. *City*
23 *of Seattle v. Rogers Clothing for Men, Inc.*, 114 Wn.2d 213, 226 (1990).

24 In *Rogers Clothing*, the Washington Supreme Court upheld the validity of
25 Seattle's assessments for a "Marketing Program" and a "Common Area
26 Maintenance Program" against businesses in the downtown Business Improvement
27 Area because these programs were primarily designed to provide special benefits

1 to those businesses, even though there could be ancillary benefits to the public at
2 large visiting that Business Improvement Area. *Id.* at 226. However, the Supreme
3 Court also noted that if the reverse were true, the creation of a local improvement
4 district would be invalid.

5

6 Laws recognize a distinction between public improvements
7 which benefit the entire community, and those local in their nature
8 which benefit particular real property or limited areas. . . . A local
9 improvement is a public improvement which, although it may
10 incidentally benefit the public at large, is made primarily for the
11 accommodation and convenience of the inhabitants of a particular
12 locality, and which is of such a nature as to confer a special benefit
13 upon the real property adjoining or near the improvement. **On the**
14 **other hand, if its primary purpose and effect are to benefit the**
15 **public, it is not a local improvement, although it may incidentally**
16 **benefit property in a particular locality.**

17

18 *Id.* (emphasis added).

19

20 This quotation from *Rogers Clothing* is set out on page 66 of the *Local and*
21 *Road Improvement Districts Manual for Washington State*, Sixth Edition (CWF-
22 0171, Ex 2, 02/11/2020), so the City's appraiser (as well as the Hearing Examiner)
23 should have been aware of that standard. Robert Macaulay, however, ignored this
24 primary principle of a local improvement district when he calculated special
25 benefits for the Waterfront Park LID, just as he did in ignoring oversized sewer
26 system issues when he calculated special benefits that were annulled in *Hasit, LLC*
27 *v. The City of Edgewood*, 179 Wn. App. 917 (2014). His job, as he saw it here, and
in other special benefit studies, was simply to calculate special benefits, regardless

1 of the context. As Mr. Macaulay testified on cross examination, he was only
2 focused on determining the special benefits to any properties in an LID, and did
3 not look at, measure, or care about general benefits that could indeed eclipse those
4 special benefits:

5 **Q. So let's begin with the general issue of specific benefits.**
6 **So your charge, as I understand it, was to do a special benefit**
7 **study for the special benefits of this six-element waterfront park;**
8 **is that right?**

9 A. That's correct.

10 **Q. And you ignored any discussion or any valuation of**
11 **general benefits surrounding that park?**

12 A. My job is to estimate special benefits -- excuse me, general
13 benefit, is to estimate special benefit, which is anything measurable in
14 the market before and after the improvements.

15 **Q. So you didn't take account in your study of any general**
16 **benefit to people in Seattle?**

17 A. No, it's not part of the scope of my study.

18 (Cross of Robert Macaulay by Vic Moses, 06/25/2020, Tr. 177:6-20.)

19 **Q. Well, do you think people go to Ocean Shores**
20 **from Tacoma for the purpose of enjoying the sewer LID?**

21 A. Well, they go to Ocean Shores to vacation. You know, it
22 obviously benefitted -- it's measurably benefitted the residents that it
23 impacted rather than -- in my relation to market value. That's what I
24 was considering in that case, as I would in any other special benefit
25 case.

26 **Q. So cite the example you used of a project that's not yet**
27 **built and maybe three or four years out in Pasco. That's a road**
28 **project; is that right?**

29 A. That's correct.

30 **Q. Okay. Again, in -- people go to Pasco to enjoy the roads**
31 **that will be developed in that project?**

1 A. Sure. And my job -- my job then is to estimate the
2 measurable benefit of property that -- that measurably increases in
3 value from the construction of that road. Not the public at large. And
4 not the general benefits and public at large.

5 (Cross of Robert Macaulay by Will Patton, 06/25/2020, Tr. 181:1-19)

6 This “head in the sand” approach that Mr. Macaulay takes to measuring
7 special benefits may arguably be appropriate for a vest pocket park, such as the
8 Urban Triangle Park on Westlake in Seattle. (CWF-0171, Ex. 3, 02/11/2020;
9 attached to this Appeal as **Exhibit A**.) The City itself notes in its description of
10 that park that it is not designed as a destination park for the whole city – as well as
11 others in the region – but rather, “This project redevelops the previous Enterprise
12 Car Rental site into park land that will serve the downtown businesses and
13 residences.” (Exhibit A at 2.) Yet even that small, urban park – with specified local
14 beneficiaries – was not funded by an LID.

15 However, when identifying comparable park projects to Seattle’s proposed
16 Waterfront Park, Macaulay chose to highlight six projects in other cities each of
17 whose primary purpose is to benefit the general public. Those six public park
18 projects are: (1) Tom McCall Waterfront Park, Portland, OR; (2) Rose Kennedy
19 Greenway, Boston, MA; (3) Hudson River Park, New York, NY; (4) The
20 Embarcadero, San Francisco, CA; (5) Millennium Park, Chicago, IL; and (6) False
21 Creek Conceptual Plan/Stanley Park, Vancouver, BC. (Ex C-17, pp. 155–162.)
22 Indeed, the project touted by the City as being a significant source of data because
23 of its many similarities to the Waterfront Park in Seattle was the San Francisco
24 Embarcadero project. (City’s Brief, 26:4-7.) But, in describing the Embarcadero
25 in the ABS final report, Macaulay notes that “The Embarcadero is a well-studied
26 **public benefit project....**” (Ex. C-17, p. 159; emphasis added.)

27 On cross, Macaulay could not show that a local improvement district method
of funding was employed in any one of these six comparable examples, including

1 the Embarcadero in San Francisco. (See Cross of Robert Macaulay by Will Patton,
2 06/26/2020, Tr. 194:17–195:12.) He could not, because each of these comparable
3 projects were major park projects designed primarily for the general benefit of the
4 public in each instance, and for which LID funding would be inappropriate. In
5 fact, LID funding for any one of those comparable park projects in other cities – as
6 well as for Waterfront Park in Seattle – would be unlawful in Washington under
7 the principles enunciated by the Washington Supreme Court in *Rogers Clothing*.

8

9 **2. Creating the Waterfront LID was the City's quid pro quo for getting**
10 **private donations from Friends of Waterfront Seattle. Thus, the**
11 **Waterfront LID is based on a fundamentally flawed and unlawful basis,**
12 **as it is the product of a bribe.**

13

14 **A. The Hearing Examiner's avoidance of this issue by claiming**
15 **jurisdictional prohibition is wrong.**

16

17 First it should be noted that the Hearing Examiner identified, but then
18 “ducked” this issue. “Objectors also raised issues not within the jurisdiction of the
19 Hearing Examiner to address in the context of a special assessment hearing (e.g.
20 violations of the Open Public Meetings Act, the LID is a quid pro quo for getting
21 private donations).” *F&R*, at 47-48. The Hearing Examiner, however, is mistaken
22 in claiming jurisdictional prohibition.

23 Apparently, the Hearing Examiner adopted the City’s lawyers’ view that this
24 quid pro quo issue, among other fundamental issues, must be taken up separately in
25 court. But they are both wrong.

26 The City lawyers contend that arguments regarding the validity of the
27 Waterfront LID, its formation, etc., are irrelevant in this proceeding as those
arguments must instead be brought only in a lawsuit. City’s Brief in Support of

1 Final Assessment Roll, June 26, 2020 (“City’s Brief”) at 9-11. Citing RCW
2 35.43.100 and RCW 35.44.100, the City essentially tells objectors to “get lost”
3 with those arguments.

4 The two statutes cited by the City lawyers, however, are both timing statutes.
5 They require either a lawsuit (RCW 35.43.100) or an objection (RCW 35.44.100)
6 to be filed within certain time requirements. The case the City lawyers use to
7 buttress their interpretation of those statutes likewise addresses a timing issue.
8 *Little Deli Marts, Inc. v. The City of Kent*, 108 Wn. App. 1 (2001), involved a
9 belated challenge to the City of Kent’s LID assessment for a road improvement
10 brought by Little Deli Marts after the time had passed both for bringing a lawsuit
11 and for objecting to the assessment role. In contrast, the objectors in this case,
12 CWF-0171, filed their written objections on January 28, 2020 – within the time
13 period allowed by the City for objections.

14 The principle that an objector may challenge the basic underpinnings of an
15 LID ordinance in the course of objecting to a city’s assessment pursuant to RCW
16 35.44 was upheld by the Court of Appeals in *Hasit, LLC v. The City of Edgewood*,
17 *supra*. In *Hasit*, the Court annulled the special assessments against the challenging
18 property owners, not only because of procedural errors made by Edgewood in
19 creating a sewer LID, but also because the city had calculated the assessments on a
20 “fundamentally wrong” basis. The fundamentally wrong basis for the “mass
21 appraisal” done by Robert Macaulay on behalf of Edgewood was the fact that
22 Macaulay’s apportionment attempted to charge the objecting property owners with
23 the cost of building a sewer system larger than required to serve those properties.

24 *Id.* at 938.

25 The successful challenge to the fundamental basis of Edgewood’s LID by the
26 *Hasit* objectors was pursued through objection to the assessment roll under the
27 procedures set out in RCW 35.44 as is the case with the objections in this
proceeding. The *Hasit* court did not throw out the objector challenges because

1 they had not brought a separate lawsuit under RCW 35.43. Indeed, the *Hasit* court
2 explicitly stated that after a hearing and review by the city council, a decision of
3 the city council may be appealed to superior court and “The court may ‘correct
4 change, modify, or annul the assessment insofar as it affects the property of the
5 appellant’ if it finds from the evidence that the ‘assessment is founded upon a
6 fundamentally wrong basis and/or the decision of the council ... was arbitrary or
7 capricious.’” *Id.* at 934 (citing RCW 35.44.250). Further, the *Hasit* court noted
8 that “Courts may also annul an assessment if imposed through an unconstitutional
9 procedure.” *Id.* at 935 (citing *Pratt v. Water Dist. No. 79*, 58 Wn.2d 420 (1961)).

10 Moreover, Philip Trautman, a frequently cited authority on the assessment
11 process in Washington, notes that “questions relating to whether an improvement
12 constitutes a general or special benefit ... are to be raised at the subsequent hearing
13 on the assessment roll.” Philip A. Trautman, *Assessments in Washington*, 40
14 Wash. L. Rev. 100, 112 (1965); (CWF-0171, Ex. 1, 02/11/2020).

15

16 **B. The City created the Waterfront LID is an unlawful quid pro quo
17 for getting private funding from Friends of the Waterfront Seattle.**

18

19 The basic quid pro quo for the City’s receipt of private funding from Friends
20 of Waterfront Seattle is set out in Section 4 of Seattle Resolution 31768, passed by
21 the City Council on September 11, 2017, and signed by the Mayor on September
22 12, 2017:

23

24 **The City and Friends [of Waterfront Seattle] recognize that
25 philanthropy and the LID leverage each other and that funding
26 milestones for each other are mutually reinforcing. Friends'
27 fundraising efforts to date have confirmed that Friends' ability to meet
the overall goal for philanthropic support depends upon . . .**

1 confidence that the Central Waterfront capital improvements will be
2 funded as described in Section 2 above, **including the funding**
3 **identified in the Funding Plan to be provided by the LID**

4

5 (CWF-0171, Ex 2, pp. 5-6, written submission 01/28/2020; emphasis added.)

6

7 Apparently, the City seeks to deny this express quid pro quo. Marshall
8 Foster was asked on direct by the City's attorney "And was the City's receipt of
9 the philanthropic funds from Friends of the Waterfront contingent on the City
10 creating a LID?" (06/18/2020, Tr. 41:20-22.) Mr. Foster's answer was "No, not as
11 I understand it." (06/18/2020, Tr. 41:23.)

12 Mr. Foster, however, is either lying or has somehow misunderstood what is
13 has been clearly stated in both City resolution and in testimony by the chair of
14 Friends of Waterfront Seattle. In the course of cross examination of Mr. Foster on
15 June 26, he was shown a video tape of a presentation by Maggie Walker, Chair of
16 the Board of Waterfront Seattle, before the Seattle City Council Committee on
17 Civic Development, Public Assets and Native Communities on Wednesday, May
18 16, 2018. (06/26/2020, Tr. 58:7.) That video tape shows that contributions from
19 Friends of Waterfront Seattle were indeed contingent on the formation of the LID.

20 The video tape was admitted as CWF-0171, Ex 9. (06/26/2020, Tr. 59:17.)
21 However, the transcript of the cross examination did not include the content of the
22 video tape. To make up for this written deficit, a transcription of Ms. Walker's
23 presentation is attached here as **Exhibit B**. In her testimony, Ms. Walker—who
24 was sitting right next to Marshall Foster at the Council Committee table—leaves
25 no doubt that philanthropic gifts from Friends of Waterfront Seattle were
26 contingent on the LID. Twice, she explicitly says that the funds are "contingent"
27 upon passage and formation of the LID.

1 In the first explicit statement of contingency, Ms. Walker testified as
2 follows:
3

4 So, we have a goal of raising \$100 million, which we committed to in
5 an MOU with the City in September, I believe it was – is that correct?
6 [Marshall Foster responds: “It is.”] **So, that was accepted, and it**
7 **was contingent on the passage of the LID for \$200 million as well.**

8

9 (Emphasis added.)
10

11 The reference to an “MOU” may seem somewhat confusing as the City has
12 produced no MOU with Friends of Waterfront Seattle, but it appears from Ms.
13 Walker’s statement – and Mr. Foster’s agreement with that statement – that the
14 reference to an “MOU” is really a reference to Seattle Resolution 31768 cited
15 above. That resolution was passed in September 2017, as Ms. Walker correctly
16 recalls, and it formally adopted the quid pro quo – trading philanthropy from
17 Friends in exchange for the City creating an LID. The fact that Resolution 31768
18 is what is actually meant by “MOU” is further evidenced by Ms. Walker’s
19 immediately preceding statement that “From the very beginning our plan was to
20 leverage the support from property owners downtown to create an opportunity for
21 folks within the region to give significant philanthropic gifts toward this iconic
22 downtown project.” This same concept—and indeed the same phrasing—was
23 formally adopted in Resolution 31768 as noted above: “The City and Friends [of
24 Waterfront Seattle] recognize that philanthropy and the LID leverage each other
25 and that funding milestones for each other are mutually reinforcing.”

26

27 In the second explicit statement of contingency, Ms. Walker testified:

1 So, we had agreed to have \$25 million in hand by September, and we
2 have exceeded our goal and will continue to fundraise. But we do not
3 have certainty around this project, and as you might imagine that adds
4 a little bit of excitement to the prospect of raising money from
5 philanthropists. **So, much of this money is contingent upon the**
6 **formation of the LID.**

7

8 (Emphasis added.)

9

10 In sum, the “philanthropy” from Friends did not come for nothing. The
11 exchange of money from Friends in trade for the City creating an LID is, in
12 essence, a bribe. In legal parlance, however, a quid pro quo payment (a bribe) to a
13 city as a whole rather than an individual councilmember is termed an “unlawful
14 delegation of legislative powers.” By accepting the quid pro quo offer in which
15 “gifts” from Friends were contingent on the City formally acting to form an LID,
16 so that downtown property owners – as opposed to all city taxpayers – are forced
17 to pay for a large part of the Waterfront Park costs, the City Council and Mayor
18 unlawfully delegated their legislative prerogatives and powers to Friends. Under
19 Washington law, “[i]t is unconstitutional for [a legislative body] to abdicate or
20 transfer its legislative function to others.” *Keeting v. Public Util. Dist. No. 1*, 49
21 Wn.2d 761, 767 (1957). In addition, the quid pro quo bargain with Friends
22 requiring the City to create a downtown LID in exchange for “philanthropic”
23 payments from Friends may also be a violation of federal law by targeting the
24 property of a particular subset of citizens “under color of law” in violation of 42
25 U.S.C. § 1983.

26

27

1 **3. The ABS assessments of Escala condos were based on derived values**
2 **and were created before or on May 9, 2018 – the wrong year. They are**
3 **therefore invalid. Minimally, an adjustment to the proposed assessment**
4 **against our condominium identified in CWF-0171 must be calculated**
5 **based on lower 2019 values.**

6
7 **A. The Hearing Examiner correctly notes the standard of review for**
8 **challenging a valuation report for which the City contracted does**
9 **not require expert testimony.**

10
11 The Hearing Examiner ends his discussion of the standard of review by
12 finding that, despite the City lawyers' argument that expert testimony is required to
13 rebut the valuation report for which the City contracted, all valuation evidence
14 should be accepted. *F&R*, at 109. Indeed, the *Hasit* case cited by the City's
15 lawyers for the proposition that expert testimony is required to rebut the City's
16 expert stands for the opposite. “[N]either precedent nor the plain meaning of the
17 passage from *Cammack* imply the requirements that (1) the challenging party
18 present the [expert] evidence, (2) the expert evidence be ‘appraisal evidence,’ or
19 (3) that a party claiming disproportionate assessment ‘must’ support the claim with
20 such evidence.” *Hasit v. The City of Edgewood, supra*, 179 Wn. App at 946.

21 Accordingly, evidence presented by testimony of an objector, or analysis of
22 the City's contracted valuation report by an objector – or any other “non expert” –
23 is valid. Because the City sits as a “board of equalization” thus also means that a
24 heightened presumption of correctness carried by a “fundamentally wrong basis
25 and arbitrary and capricious standards . . . would afford unwarranted deference to a
26 report prepared under contract by a private appraisal firm.” *Hasit*, 179 Wn. App. at
27 949.

1 **B. Analysis of the ABS Valuation report itself, together with its**
2 **author's testimony, shows that it is fatally flawed.**

4 The ABS final study, dated November 18, 2019, states that the "Valuation
5 Date" date for assessing the special benefit values of all the properties in the LID
6 area is October 1, 2019. (Ex. C-17, p.1.) Incredibly, however, the "before" and
7 "after" values as well as the "special benefit" value for our Escala condominium
8 (set forth on the second line of the spreadsheet at Ex. C-17, p. 65) are exactly the
9 same as the spreadsheet numbers that the Valbridge preliminary valuation
10 produced on May 9, 2018. (Ex C-15, p. 49, line 27.) In fact, this exact duplication
11 of the preliminary 2018 values is true for all condos in the Escala building on the
12 spreadsheets contained in the final ABS report. For ease of comparison, the Escala
13 spreadsheets from the Valbridge preliminary report, dated May 9, 2018 (Ex C-15,
14 pp. 47-51) are attached here as **Exhibit C**, and the Escala spreadsheets from the
15 ABS final report dated November 18, 2019 (Ex C-17, pp. 63-67) are attached as
16 **Exhibit D**.

17 Not only are all the value and assessment numbers the same for each of the
18 Escala condos on the May 9, 2018 preliminary analysis and on the October 1, 2019
19 final analysis, but the "tiers" of condos with identical "before" values track exactly
20 the tiers of identical property assessments in the May 9, 2018 preliminary report.
21 For example, the \$1,245,425 "before" value of our condominium and the derived
22 "special benefit" and "after" value on line 2 of Ex. C-17, p. 65 – and on line 27 of
23 Ex C-15, p. 49 – is identical to eight other condos on pages 64-65 of Ex. C-17.
24 Those nine identically assessed condos, including ours, are tax id numbers
25 2382001000, 2382001030, 2382001060, 2382001090, 2382001120, 2382001150,
26 2382001180, 2382001210, and 2382001240. Each of those nine condos in this
27 "tier" has the identical "before" and "after" values on both the Valbridge
 preliminary study and on the ABS final study. For Mr. Macaulay to contend that

1 identical numbers in his Escala calculations would be “just coincidence”
2 (06/25/2020, Tr. 203:16) cannot be believed.

3 Neither Robert Macaulay nor Mary Hamel explained how they arrived at
4 these Escala condo values on or before May 9, 2018 – the date of the Valbridge
5 preliminary report. But what is clear is that values are derived, or contrived,
6 numbers and not the product of parcel-by-parcel assessment. By a process of
7 “reverse engineering” it becomes clear that the “before” value for each condo is
8 not based on an individual assessment, but rather is mathematically derived based
9 on the next lowest tier of condos. The “before” values that are assigned to each of
10 the identical “tiers” of Escala condos in the Valbridge preliminary study (and
11 reprinted in the ABS final study) have virtually the same mathematical relationship
12 to one another. For example, the \$1,245,425 “before” value of the nine-condo tier
13 in which our condo is included is a derived number from the next lower tier of
14 condo units with the same square footage. The next lower tier of 1607 square feet
15 Escala condos listed on spreadsheet Ex. C-17, p. 64, is a group of sixteen condos
16 with the identical “before” value of \$1,205,250. If one multiplies \$1,205,250 by
17 1.03333333 the product is \$1,245,425 – the exact “before” value of our nine-
18 member tier of condos. Similarly, the “before” value of our next-door neighbors’
19 condo listed on line 1 of Ex. C-17, p. 65 is \$737,800. That “before” value is
20 derived in the same way from the “before” value assigned to the next lower tier of
21 condos with the same 952 square feet footprint. That next lower tier has a “before”
22 value designated by ABS of \$714,000. Multiply \$714,000 by the same
23 1.03333333 multiplier and the product is \$737,800 – the exact “before” value of
24 our next-door neighbors’ condo in the next higher tier.

25 Taking each of these three factors together – (1) the October 1, 2019
26 “before,” “after,” and “special benefit” values for Escala condos are identical to the
27 May 9, 2018 values in the Valbridge preliminary report; (2) the tiers of identically
valued condos in the Valbridge preliminary report track exactly the same tiers of

1 identically valued condos in the ABS final report; and (3) the “before” values of
2 each tier of condos is a derived number from the next lower tier by employing the
3 same mathematical equation – the claim that each of the condo values is the result
4 of a parcel-by-parcel analysis and that identical numbers are merely coincidental
5 must be rejected out of hand.

6 So, what is to be done? It is obvious that ABS spent no effort whatsoever on
7 figuring out a “before” value for any Escala condo as of the purported “Valuation
8 Date” of October 1, 2019. ABS simply imported wholesale the exact “before,”
9 “after,” and “special benefit” numbers from the May 9, 2018 Valbridge
10 preliminary study. No attempt at all was made to update those May 2018
11 calculations or to examine any market changes that might have affected them.
12 Those 2018 values stand encased in concrete. The statement by Mr. Macaulay that
13 “We -- we were finalizing the numbers we needed to have -- when we finalize the
14 report, we need to have the most current Assessor’s data available” is laughable.
15 (Cross of Robert Macaulay by Will Patton, 06/25/2020, Tr. 203:23—204:2)

16 Had Macaulay actually looked at the most current King County Assessors
17 data available to him, he would have found that the value of our condominium –
18 along with others in our building -- declined in 2019. A printout from the King
19 County Assessor’s office submitted as Exhibit 7 in our testimony of February 11,
20 2020 and attached here as **Exhibit E**, shows that dramatic decline. As shown on
21 the King County “Official Property Valuation Notice” postcard for 2019
22 (submitted as Exhibit 8 to our written objection of January 23, 2020), the reduced
23 valuation for 2109 was mailed to us – and available to ABS – on August 1, 2019, a
24 full two months before the October 1, 2019 “valuation date.”

25 This dramatic evidence from the King County Assessor’s office cannot just
26 blithely be cast aside as meaningless. Even though expert evidence is not required
27 to make these objections, if the King County Assessor is not an expert in “mass
appraisal,” who is? Indeed, that expertise is acknowledged in Washington Law. As

1 the *Hasit* court noted, “A board of equalization presumes the value used by the
2 county assessor to be correct, unless overcome by clear, cogent, and convincing
3 evidence. WAC 458-14-046(4).” *Hasit*, 179 Wn. App. at 949, emphasis added.

4 Indeed, the ABS Valuation itself reports the decline of downtown
5 condominium values in 2019. Pages C-17 218 and 219 are attached as **Exhibit F**
6 demonstrating ABS’s own knowledge of the decrease in values of downtown
7 condominiums in 2019. Yet, the ABS Valuation report makes no attempt to
8 explain the effect of a declining market for condos on its “before” values for
9 condos in October 2019. Those condo values remained exactly the same as it
10 determined them to be in May 2018. Accordingly, the ABS assessment of our
11 condo in 2019 should be rejected in its entirety and the entire assessment annulled.
12 That 2019 assessment is founded on a fundamentally wrong basis – a guess as to a
13 “before” market value that was generated almost a year and a half prior. Not only
14 were the numbers just taken wholesale from a preliminary report, but they were
15 imported into a report where the “Valuation Date” was established well after the
16 onset of a declining market for condos in Seattle. “An assessment is founded on a
17 fundamentally wrong basis where the method of assessment or the procedures used
18 by the city involve ‘some error..., the nature of which is so fundamental as to
19 necessitate a nullification of the entire LID, as opposed to a modification of the
20 assessment as to a particular property.’” *Hasit*, 179 Wn. App. at 934, citing
21 *Abbenhaus v. City of Yakima*, 89 Wn.2d 855, 859 (1978).

22 Moreover, the ABS October 1, 2019 values don’t meet basic standards
23 established by the Washington Supreme Court in *Bellevue Plaza, Inc. v. City of*
24 *Bellevue*, 121 Wn.2d 397 (1993). In *Bellevue Plaza* the Supreme Court rejected
25 the assessments against Bellevue Plaza both because the City appraisal did not
26 differentiate any supposed special benefit from general market conditions in the
27 City, and because there was no actual evidence from any seller or purchaser that
the price was higher because of the LID road improvements. *Id.* at 404-407. Here,

1 ABS made no analysis of the effect of a declining market for Seattle condos in
2 2019. Nor did ABS have any actual evidence from any seller or purchaser of a
3 condo that the price was higher as of October 1, 2019 because of the Waterfront
4 LID improvements. Obviously, ABS could not show any such sales, because it
5 just relied on and imported value estimates made nearly a year and a half before in
6 its preliminary report. Additionally, it was inappropriate for ABS to consider the
7 six elements of the proposed Waterfront Park as a whole in calculating its “before”
8 and “after” condo values when the City had not made an explicit finding that the
9 six LID improvements are to be treated as a single entity, a finding required by
10 RCW 35.43.050.

11 Even if the assessment against the CWF-0171 condo is not annulled in its
12 entirety, as it should be, then the assessment should be reduced by the amount
13 calculated in CWF-0171, Ex 9, written objections, 01/28/2020, attached here as
14 **Exhibit G**. The \$1,254,766.02 “Market Value with LID” number calculated by
15 ABC on line 1 of Ex. C-17, p. 65, is nearly identical to the King County Assessor’s
16 valuation for improvements in 2018 of \$1,254,000 shown in CWF-0171, Ex 8,
17 written objections, 01/28/2020. Accordingly, the King County Assessor number
18 can be used as a realistic measure of our condo’s value in 2018. It is not a realistic
19 number, however, for our condo’s value as of the valuation date of October 1,
20 2019. A realistic market value that recognizes the decline in condo values in 2019
21 can be obtained by using the King County Assessor’s reduced assessed valuation
22 of those same improvement in 2019, setting a 2019 value of \$1,049,800.
23 Following the mathematical calculations in CWF-0171, Ex. 9, written objections,
24 01/28/2020, the resulting modified “Special Benefit” would be \$7,768.52, and the
25 “Total Assessment” would be \$3,043.88.

CONCLUSION

The following actions, at a minimum, should be taken by the City Council based on the above appeal and the testimony, exhibits, and cross examination of the City's witnesses:

1. The Waterfront LID should be annulled because the primary purpose of the proposed Waterfront Park is for public benefit as a “waterfront for all;” its primary purpose is not simply to benefit adjacent or nearby property.
 2. The Waterfront LID should be annulled because it is founded on a fundamentally wrong basis — a bribe — in which “philanthropic” payments from Friends of Waterfront Seattle are contingent on the City creating a downtown LID.
 3. The assessments against the condo in CWF-0171 – and all other condos – should be annulled, because the “before” and “after” values were actually calculated by the City’s appraiser on or before the May 9, 2018 date of the preliminary study, and then they were just imported wholesale, without modification to reflect the subsequent declining downtown Seattle condo market, into the purported final “Valuation Date” of October 1, 2019.
 4. If the condo assessments are not annulled in their entirety, then the “special benefit” and “total assessment” should at least be modified for the condo in CWF-0171, as set forth in Exhibit G, to account for the market decline in 2019.

Respectfully submitted this 22nd day of September, 2020.

Joni H. Ostergaard

Joni H. Ostergaard



William H. Patton

Exhibit A

Urban Triangle Park

(Exhibit 3 to testimony on 02/11/2020)

Snow Procedures

Seattle Parks and Recreation staff are busy preparing for the potential for snowfall. Click [here](https://parkways.seattle.gov/2020/01/08/seattle-parks-and-recreation-snow-procedures/) (<https://parkways.seattle.gov/2020/01/08/seattle-parks-and-recreation-snow-procedures/>) for information on our snow procedures, including information on potential impacts to facilities and programs in the event of severe weather.

Seattle Parks and Recreation (parks)

Jesús Aguirre, Superintendent



( > [Home \(parks\)](#) > [About Us \(parks/about-us\)](#) > [Current Projects \(parks/about-us/current-projects\)](#) 

Westlake & Lenora Park Development (Urban Triangle Park)

Updated: November 26, 2019

Fall/Winter 2019

Thank you to everyone who participated in the ribbon cutting celebration!

You can view several photos from the event  [here](#)

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/WestlakeLenoraCelebrationEventPhotos.pdf](#))

Visit our new park and enjoy the new park and public art. The public art, *Escape Destinations*, displays names of fictional places found in literature, film, television, comics, and games, from the eighth century BC to 2019. Places from works made for children and others from works made for adults. Place names change every day, some instantly recognizable, others may inspire search and discovery.

The park is substantially complete. We are working on the final review for the custom play structure that references historical structures in this neighborhood. Once it passes final review it will be fabricated off-site and installed as soon as possible.

This park has recently been officially named Urban Triangle Park. Seattle Parks and Recreation awarded the construction contract to MidMountain Contractors and construction of this new South Lake Union park began in January 2019. In 2014 we allocated funding to complete the design phase to ensure a seamless and coordinated design with the adjacent properties.

Through the design process we created an [updated design](#) 

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/WestlakeLenoraDesignUpdate.pdf](#)) which allowed the park to be coordinated with the adjacent neighborhood development and become a seamless benefit to our urban environment. The

design includes an open lawn, new central play structure, seating edge, lighting, ADA access, places for vendors, landscaping, and other park elements.

Location

Urban Triangle Park (/parks/find/parks/urban-triangle-park), 2100 Westlake Avenue (<http://www.seattle.gov/parks/find/parks?searchType=Name&filterTerm=x97314>)

Budget

Funding for planning and schematic design is provided through city public benefit funds from a nearby street vacation project in the amount of \$150,000.

Seattle Park District provides \$2,450,000 for design and construction.

Schedule

Planning: Through May 2014

Design: May 2014 through August 2018

Construction: Early 2019 - Late Summer 2019

Project Description

This project redevelops the previous Enterprise Car Rental site into park land that will serve the downtown businesses and residences. In 2008, SPR purchased the 8,722 square foot property at 2100 Westlake Avenue for a new neighborhood park in the Denny Triangle Urban Center Village. It may include lighting, seating, landscaping, ADA access, places for vendors, and other park elements. It will be designed to have a seamless transition between the park and the adjacent tower development. Collaboration, on grading; circulation; materials, between the Parks Department team and the tower design team for areas within the alley which is being vacated, will occur at the schematic design stage.

History

Spring/Summer 2014

Seattle Parks is starting the design process for a new park in the Denny Triangle Urban Village Center. In April, 2014, \$150,000 was allocated to start the design process for a new park at Westlake and Lenora. This is a land banked site being held in its current condition until funds become available for development.

An alley exists between the park property and the adjacent tower development site. Parks is working with the adjacent developer to vacate the alley and bring mutual benefit to both parties. The adjacent development is currently being designed, so it's important for the design of the park to begin. We're excited to have Site Workshop, a local landscape architecture firm, lead the park design.

In order to ensure a seamless and coordinated design where the two properties meet, the park will be envisioned to a schematic level with special attention to grades and access within the alley. This will allow all parties to move forward informed and lay the groundwork for future park development.

Acquisition

On December 31, 2008 Seattle Parks purchased the 8,722 square foot property at 2100 Westlake Avenue for a new neighborhood park in the Denny Triangle Urban Center Village. King County approved \$900,000 to \$1 million in matching funds through the Conservation Futures Tax towards this acquisition.

Community Participation

Early Site Plan Design

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/WestlakeLenoraSchematic.pdf](#))

Westlake Lenora Design Update 12/2017

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/WestlakeLenoraDesignUpdate.pdf](#))

Download the celebration event poster 9/4/2019

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/WestlakeLenoraCelebrationPoster_20190904.pdf](#))

Public Meeting #1 5/20/2014

- **5/20/2014 Presentation **

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/presentation_design_concepts_20140520.pdf](#))

- **Survey Summary **

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/survey_summary_20140603.pdf](#))

- **5/20/2014 Meeting Notes **

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/notes_20140520.pdf](#))

Public Meeting #2 6/17/2014

- **6/17/2014 Presentation **

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/presentation_boards_20140617.pdf](#))

- **6/17/2014 Meeting Notes **

([Documents/Departments/ParksAndRecreation/Projects/WestlakeLenora/notes_20140617.pdf](#))

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Phone: [206-684-4075](tel:+1206-684-4075) ([tel:+1 206-684-4075](tel:+1206-684-4075))

Fax: 206-615-1813



([http://www.facebook.com/pages/Seattle-WA/SeattleParksAndRec](https://www.facebook.com/pages/Seattle-WA/SeattleParksAndRec)) (<https://www.facebook.com/seattleparksandrec/>)

City-Wide Information

Departments & Agencies List
(departments)

Elected Officials (elected-officials)

Open Data Portal
(<https://data.seattle.gov/>)

Public Information Requests (public-records)

Services & Information (services-and-information)

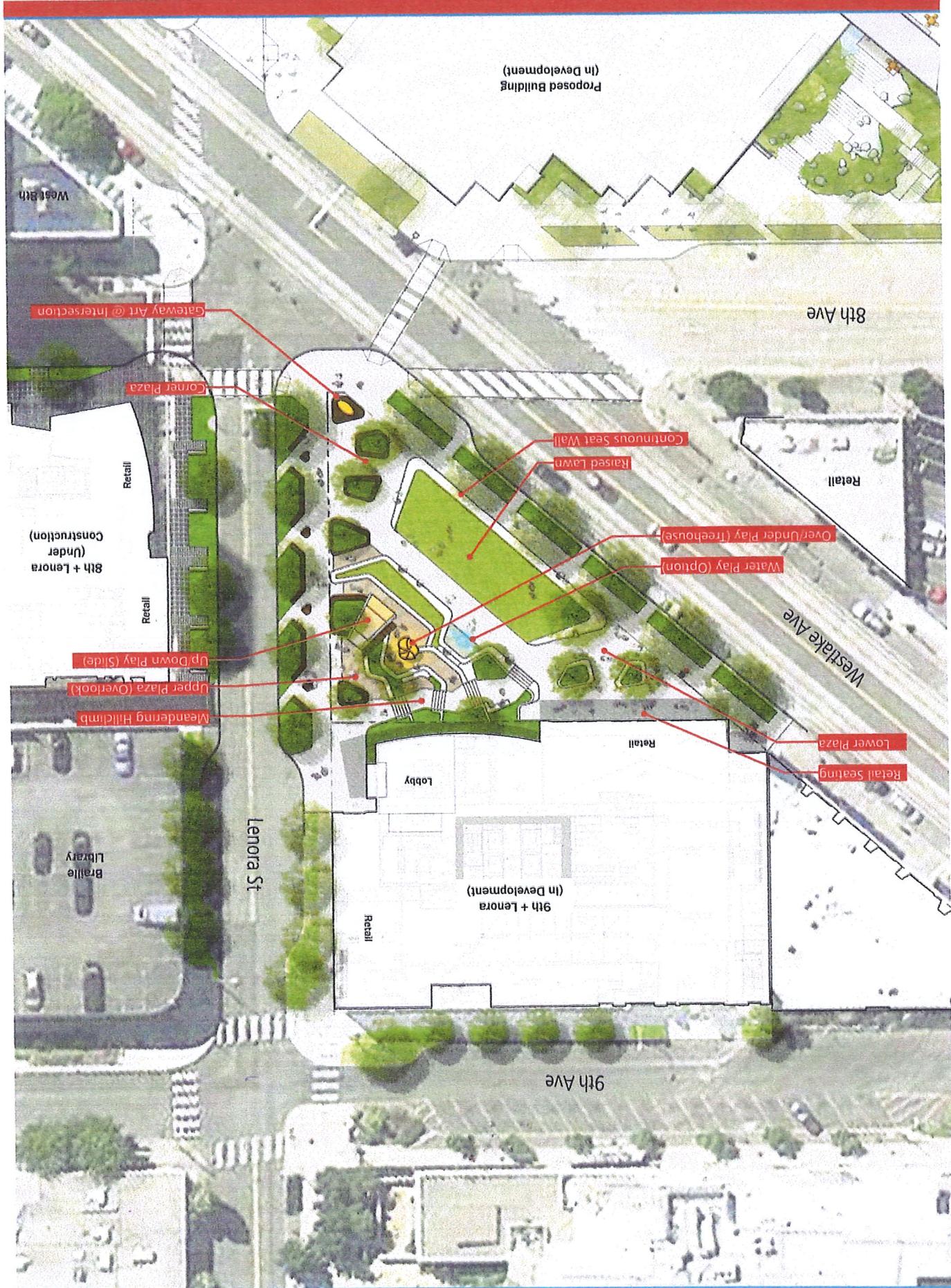
Search here to:

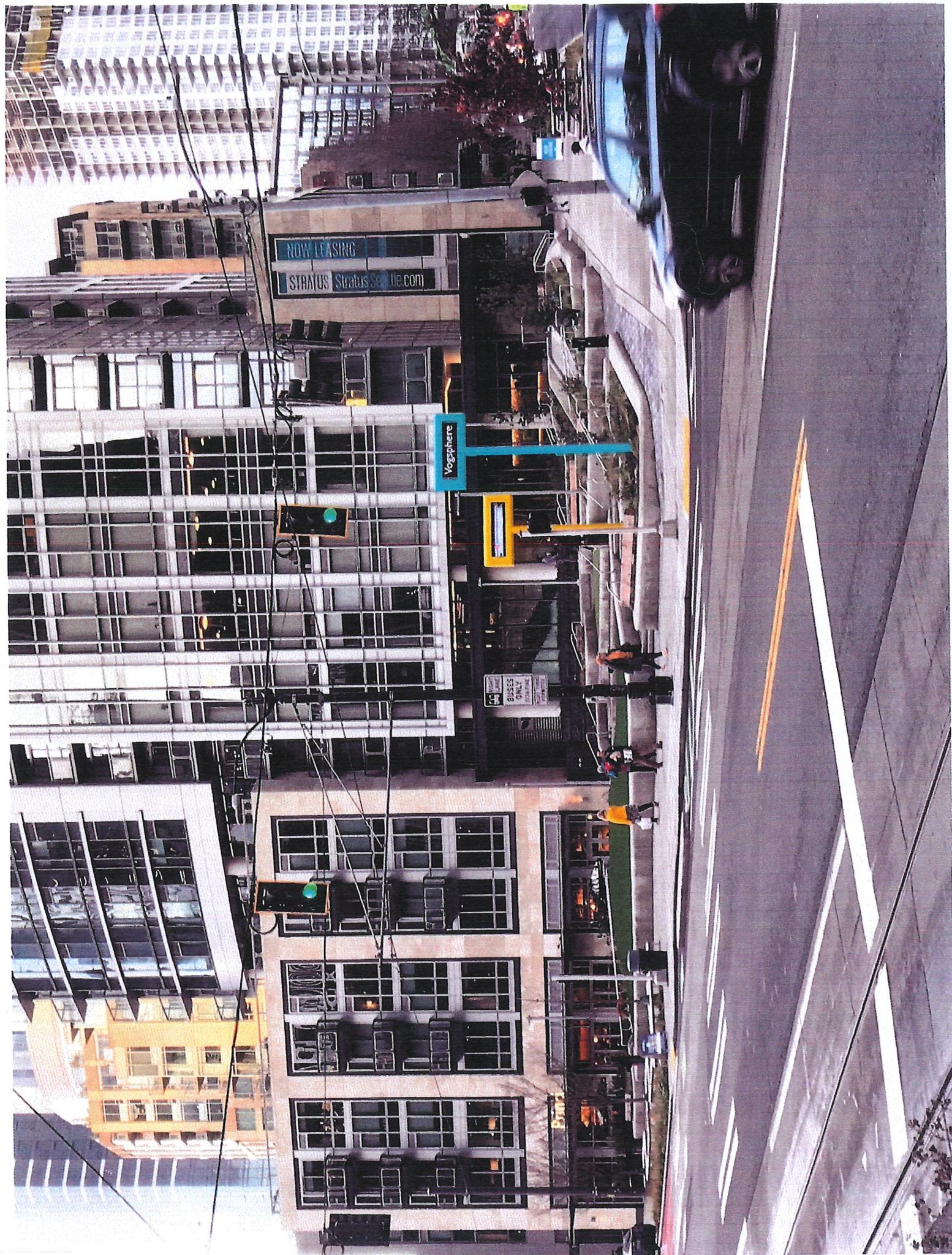
1. Find a Park
(<http://www.seattle.gov/parks/listall.asp>)
2. Find a Pool
(<http://www.seattle.gov/parks/pools.asp>)
3. Sign Up for Activities
(<https://apm.activecommunities.com/seattle/Ho>)
4. Reserve a Picnic Site
(http://www.seattle.gov/parks/picnic_sites.asp)
5. Find a Community Center
(<http://www.seattle.gov/parks/centers.asp>)

Seattle Parks and Recreation promotes healthy people, a healthy environment, and strong communities.

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AL 13512020

Exhibit B

Presentation of Maggie Walker to Seattle City Council
Committee on Civic Development, Public Assets
and Native Communities

May 16, 2018

Testimony of Maggie Walker, Co-Chair of the Central Waterfront Committee and Chair of the Board of Friends of Waterfront Seattle (sitting next to Marshall Foster)

Seattle City Council Committee on Civic Development, Public Assets and Native Communities

Wednesday, May 16, 2018

"The Friends of Waterfront Seattle was created about six years ago as the stewardship partner to the project which was started about ten years ago under Mayor Nickels.

"We have taken it upon ourselves to make sure that this project has significant philanthropic funding. **From the very beginning our plan was to leverage the support from property owners downtown to create an opportunity for folks within the region to give significant philanthropic gifts toward this iconic downtown project.**

"So, we have a goal of raising \$100 million, which we committed to in an MOU with the City in September, I believe it was – is that correct? [Marshall Foster responds: "It is."] **So, that was accepted, and it was contingent on the passage of the LID for \$200 million as well.**

"So, we agreed that there would be a series of benchmarks; that we would have to have pledges in hand for everything to continue to move forward. So, to date, we have raised \$28.8 million towards this project, and that is from a number of donors who have great faith that this is a project that will change the face of the City and who are willing -- and they do not necessarily live in the City, they live in the region – but they believe in the vision of this project and that this is the moment that we need to do it. We have the opportunity to make a huge difference in our City.

"So, we had agreed to have \$25 million in hand by September, and we have exceeded our goal and will continue to fundraise. But we do not have certainty around this project, and as you might imagine that adds a little bit of excitement to the prospect of raising money from philanthropists. **So, much of this money is contingent upon the formation of the LID.**

"So, it's very unusual for people to contribute to a public project but it is a model that works in a lot of other cities, and it's one that we have tried to formulate, particularly around this project."

(Emphasis added.)

Exhibit C

Escala spreadsheets from the
Valbridge Preliminary Report

May 9, 2018

(City's Ex. C-15, pages 47-51)

Waterfront Seattle Formation Special Benefit Study Residential Condominiums with Associated Retail Units

Waterfront Seattle Special Benefit Study

Residential Condominiums with Associated Retail Units

LID Map Number	King Co. County	Property Tax ID/Link	Property Name	Tax Payer Name	Proprietary Address	Zoning	Land Area/ SF	Gross Building Area/SF	Net Building Area/SF	Highest and Best Use Without UD	Market Value Without UD	Special Benefit	% Change	Total Preliminary Assessment
C-108-027	238200 0270	RealProp	ESCALA CONDOMINIUM	WEAVER WENDY L KING MARTIN AMARY E	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$690,200	MULTI-FAMILY DWELLING	\$695,777	0.75%	\$0
C-108-028	238200 0280	RealProp	ESCALA CONDOMINIUM	SMILIG JOHN F	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-029	238200 0290	RealProp	ESCALA CONDOMINIUM	JOHANSEN JOHN S	1920 4TH AVE	DOC2 500/000-550	391.324	910	MULTI-FAMILY DWELLING	\$660,698	MULTI-FAMILY DWELLING	\$649,948	0.75%	\$0
C-108-030	238200 0300	RealProp	ESCALA CONDOMINIUM	WESTERMAN MARCUS H	1920 4TH AVE	DOC2 500/000-550	391.324	910	MULTI-FAMILY DWELLING	\$660,698	MULTI-FAMILY DWELLING	\$649,948	0.75%	\$0
C-108-031	238200 0310	RealProp	ESCALA CONDOMINIUM	LESHNEY YAN	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-032	238200 0320	RealProp	ESCALA CONDOMINIUM	LUSHEN GRIGOR COFF TEE	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-033	238200 0330	RealProp	ESCALA CONDOMINIUM	SHERZEN DAVID EDGAR	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-034	238200 0340	RealProp	ESCALA CONDOMINIUM	ICZKOVICZ AIGAILL	1920 4TH AVE	DOC2 500/000-550	391.324	910	MULTI-FAMILY DWELLING	\$660,698	MULTI-FAMILY DWELLING	\$649,948	0.75%	\$0
C-108-035	238200 0350	RealProp	ESCALA CONDOMINIUM	COE SAMUEL B-KAREN L	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-036	238200 0360	RealProp	ESCALA CONDOMINIUM	COLWICK ANN+HARBOUR MICHAEL	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-037	238200 0370	RealProp	ESCALA CONDOMINIUM	CAREY GEORGIECHUNG LIN NG	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-038	238200 0380	RealProp	ESCALA CONDOMINIUM	HESS FAMILY TRUST	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-039	238200 0390	RealProp	ESCALA CONDOMINIUM	SHIEH JEFFREY B-RAY V	1920 4TH AVE	DOC2 500/000-550	391.324	910	MULTI-FAMILY DWELLING	\$660,698	MULTI-FAMILY DWELLING	\$649,948	0.75%	\$0
C-108-041	238200 0410	RealProp	ESCALA CONDOMINIUM	LODE RODRIGO	1920 4TH AVE	DOC2 500/000-550	391.324	910	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-042	238200 0420	RealProp	ESCALA CONDOMINIUM	HAYES ASHLEY +MICHAEL MA	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-043	238200 0430	RealProp	ESCALA CONDOMINIUM	SCHER STEPHAN	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-044	238200 0440	RealProp	ESCALA CONDOMINIUM	RAJEWSKY JOSEPH W III	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-045	238200 0450	RealProp	ESCALA CONDOMINIUM	HUA SEAN XIANG	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-046	238200 0460	RealProp	ESCALA CONDOMINIUM	GONZALEZ OLIVER W-ANDR	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-047	238200 0470	RealProp	ESCALA CONDOMINIUM	BIAESCHER BRIAN R	1920 4TH AVE	DOC2 500/000-550	391.324	910	MULTI-FAMILY DWELLING	\$660,698	MULTI-FAMILY DWELLING	\$649,948	0.75%	\$0
C-108-048	238200 0480	RealProp	ESCALA CONDOMINIUM	LE ANDREW T	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-049	238200 0490	RealProp	ESCALA CONDOMINIUM	MICHAEL ANNETTE E	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-050	238200 0500	RealProp	ESCALA CONDOMINIUM	GHEIN YELEN	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-051	238200 0510	RealProp	ESCALA CONDOMINIUM	HALEY MELISSA B	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-052	238200 0520	RealProp	ESCALA CONDOMINIUM	KO MIN BINY FUNG SHU + ET	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-053	238200 0530	RealProp	ESCALA CONDOMINIUM	BUCHANAN PATRICIA K	1920 4TH AVE	DOC2 500/000-550	391.324	910	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-054	238200 0540	RealProp	ESCALA CONDOMINIUM	CE WU YOUNG-ALBERT KATHLEEN+B	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-055	238200 0550	RealProp	ESCALA CONDOMINIUM	PALMUSCU BRIAN+CARREN J	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-056	238200 0560	RealProp	ESCALA CONDOMINIUM	MICHAEL ANNETTE	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-057	238200 0570	RealProp	ESCALA CONDOMINIUM	DUNCAN ROBERT W-GEORGIA C	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-058	238200 0580	RealProp	ESCALA CONDOMINIUM	PANG STANDING	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-059	238200 0590	RealProp	ESCALA CONDOMINIUM	KOBEN CHRISTINA	1920 4TH AVE	DOC2 500/000-550	391.324	910	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-060	238200 0600	RealProp	ESCALA CONDOMINIUM	CE MEILANA+WEAVER KELLY B	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-061	238200 0610	RealProp	ESCALA CONDOMINIUM	STERN ROSLAN	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-062	238200 0620	RealProp	ESCALA CONDOMINIUM	FISHER ANN	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-063	238200 0630	RealProp	ESCALA CONDOMINIUM	VANESCHI RO SALYN	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-064	238200 0640	RealProp	ESCALA CONDOMINIUM	HSU TANG-SHEN+SHIH-I SHOUN	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-065	238200 0650	RealProp	ESCALA CONDOMINIUM	CHOI EDMUND G	1920 4TH AVE	DOC2 500/000-550	391.324	910	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-066	238200 0660	RealProp	ESCALA CONDOMINIUM	BYTRUM FRANK	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-067	238200 0670	RealProp	ESCALA CONDOMINIUM	GABRIEL JOSEPH W-MARY C	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-068	238200 0680	RealProp	ESCALA CONDOMINIUM	DUYUNG-ALBERT KATHLEEN+A	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-069	238200 0690	RealProp	ESCALA CONDOMINIUM	HABIB ACIL	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-070	238200 0700	RealProp	ESCALA CONDOMINIUM	PRIEST PATRICIA	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-071	238200 0710	RealProp	ESCALA CONDOMINIUM	GOVINDARAJ S	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-072	238200 0720	RealProp	ESCALA CONDOMINIUM	NORBRESTA INA+RICHARD	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-073	238200 0730	RealProp	ESCALA CONDOMINIUM	ROBLES GLEN+DEBRA	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-074	238200 0740	RealProp	ESCALA CONDOMINIUM	STUDZINSKI HANNA+JALE G	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-075	238200 0750	RealProp	ESCALA CONDOMINIUM	SIREDHARAN TANNAH+SRIBHANA	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-076	238200 0760	RealProp	ESCALA CONDOMINIUM	OLES DOUGLAS STUART+ALDA	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-077	238200 0770	RealProp	ESCALA CONDOMINIUM	KUNG FUCHANG ET AL	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-078	238200 0780	RealProp	ESCALA CONDOMINIUM	PRIEST PATRICIA	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-079	238200 0790	RealProp	ESCALA CONDOMINIUM	INMAN FRANKLIN H+BEAT	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-080	238200 0800	RealProp	ESCALA CONDOMINIUM	TAGAB MICHAEL K+JULIE K	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-081	238200 0810	RealProp	ESCALA CONDOMINIUM	LEU CHENG-MAING	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-082	238200 0820	RealProp	ESCALA CONDOMINIUM	DAME STEVEN G+CLAUDET SUZAN	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-083	238200 0830	RealProp	ESCALA CONDOMINIUM	SIMMONS GARY+MANN MIJUN	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-084	238200 0840	RealProp	ESCALA CONDOMINIUM	ING TZU H	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-085	238200 0850	RealProp	ESCALA CONDOMINIUM	ZARATE JOSE PAULO+STEPHANIE	1920 4TH AVE	DOC2 500/000-550	391.324	952	MULTI-FAMILY DWELLING	\$660,200	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-086	238200 0860	RealProp	ESCALA CONDOMINIUM	ET	1920 4TH AVE	DOC2 500/000-550	391.324	1,607	MULTI-FAMILY DWELLING	\$659,750	MULTI-FAMILY DWELLING	\$687,813	0.75%	\$0
C-108-087	238200 0870	RealProp	ESCALA CONDOMINIUM	WU CHI CHING										

Waterfront Seattle Formation Special Benefit Study

Residential Condominiums with Associated Retail Units

ID Map	King Co. Property Tax Link	County Property Name	Tax Payer Name	Property Address	Zoning	Land Area/ Area/SF	Gross Building Area/SF	Net Building Area/SF	Highest and Best Use Without ID	Market Value With ID	Market Value With H&B Use Without ID	Special Benefit % Change	Total Preliminary Assessment
C-109-092	283200 0520	Healthfirst ESCALA CONDOMINIUM	KIELZEL JUSTIN W	1920 4TH AVE	DOCC 500/300-550	592	MULTI-FAMILY DWELLING	\$724,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-093	283200 0530	Healthfirst ESCALA CONDOMINIUM	DAMMEN PETER	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-094	283200 0540	Healthfirst ESCALA CONDOMINIUM	ROGERS JOYCE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,214,289	\$1,214,289	0.75%	\$9,039	
C-109-095	283200 0550	Healthfirst ESCALA CONDOMINIUM	FINEZA CRISTINA-JOSE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-096	283200 0560	Healthfirst ESCALA CONDOMINIUM	TAN JEREE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-097	283200 0570	Healthfirst ESCALA CONDOMINIUM	KWANWA FARHANS	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-098	283200 0580	Healthfirst ESCALA CONDOMINIUM	HOLUB GREGORY	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-099	283200 0590	Healthfirst ESCALA CONDOMINIUM	VEGAN ASSOCIATES LLC	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-100	283200 0600	Healthfirst ESCALA CONDOMINIUM	BIGELOW BRADLEY	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,254,766	\$1,254,766	0.75%	\$9,341	
C-109-101	283200 0610	Healthfirst ESCALA CONDOMINIUM	AL-YEUNG LIN	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-102	283200 0620	Healthfirst ESCALA CONDOMINIUM	SEIDLER CHRISTOPHER W-DIANA	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-103	283200 0630	Healthfirst ESCALA CONDOMINIUM	KUTZNER MICHAEL	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,254,766	\$1,254,766	0.75%	\$9,341	
C-109-104	283200 0640	Healthfirst ESCALA CONDOMINIUM	GREINER DAVID R	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-105	283200 0650	Healthfirst ESCALA CONDOMINIUM	REEVES BROOKLYN	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,254,766	\$1,254,766	0.75%	\$9,341	
C-109-106	283200 0660	Healthfirst ESCALA CONDOMINIUM	BANDOC/DAME	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-107	283200 0670	Healthfirst ESCALA CONDOMINIUM	CHIU MONTE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-108	283200 0680	Healthfirst ESCALA CONDOMINIUM	LICHTMAN MOSIE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,254,766	\$1,254,766	0.75%	\$9,341	
C-109-109	283200 0690	Healthfirst ESCALA CONDOMINIUM	PIERANTONIO ANDREA L-CRAIG	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-110	283200 0700	Healthfirst ESCALA CONDOMINIUM	SCHOPF JAMES A-CYNTHIA A	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-111	283200 0710	Healthfirst ESCALA CONDOMINIUM	XIE CORA YU-HYE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,254,766	\$1,254,766	0.75%	\$9,341	
C-109-112	283200 0720	Healthfirst ESCALA CONDOMINIUM	PROVENZANO CHRISTIAN M-GREE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-113	283200 0730	Healthfirst ESCALA CONDOMINIUM	RIESCH GARY-M	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-114	283200 0740	Healthfirst ESCALA CONDOMINIUM	YU BROWN J-LINDA M	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,254,766	\$1,254,766	0.75%	\$9,341	
C-109-115	283200 0750	Healthfirst ESCALA CONDOMINIUM	PIENTAROSSO ANDREA L-CRAIG	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-116	283200 0760	Healthfirst ESCALA CONDOMINIUM	WASHBURN LANCE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,254,766	\$1,254,766	0.75%	\$9,341	
C-109-117	283200 0770	Healthfirst ESCALA CONDOMINIUM	OSTERGAARD IONI H-WILLIAM H	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-118	283200 0780	Healthfirst ESCALA CONDOMINIUM	JANG CONG-HUANG XAVIAN	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-119	283200 0790	Healthfirst ESCALA CONDOMINIUM	ZHUO XU	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,254,766	\$1,254,766	0.75%	\$9,341	
C-109-120	283200 0800	Healthfirst ESCALA CONDOMINIUM	WISDORF MELINDA ANDERSON	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-121	283200 0810	Healthfirst ESCALA CONDOMINIUM	COMAR CHRISTOPHER	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-122	283200 0820	Healthfirst ESCALA CONDOMINIUM	MCKEEON KEVIN P	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-123	283200 0830	Healthfirst ESCALA CONDOMINIUM	HIRSCHBERG RICHARD DANIEL	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-124	283200 0840	Healthfirst ESCALA CONDOMINIUM	SCHWARTZIAK JEH	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$682,500	\$687,619	\$687,619	0.75%	\$5,119	
C-109-125	283200 0850	Healthfirst ESCALA CONDOMINIUM	WONG ATHURINE SHU-YUE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$1,205,250	\$1,254,766	\$1,254,766	0.75%	\$9,341	
C-109-126	283200 0860	Healthfirst ESCALA CONDOMINIUM	LIU LIN	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-127	283200 0870	Healthfirst ESCALA CONDOMINIUM	BRADDOCK THOMAS K	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-128	283200 0880	Healthfirst ESCALA CONDOMINIUM	SCOTT CORRIE DANE P	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-129	283200 0890	Healthfirst ESCALA CONDOMINIUM	WALTERS MARCIA NICOLE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-130	283200 0900	Healthfirst ESCALA CONDOMINIUM	JOYNER BARBARA	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-131	283200 0910	Healthfirst ESCALA CONDOMINIUM	BUTLER JEFFREY M	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-132	283200 0920	Healthfirst ESCALA CONDOMINIUM	ABRAGO KAREN	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-133	283200 0930	Healthfirst ESCALA CONDOMINIUM	TANGEN KRISTOFER NI-SUZANNE	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-134	283200 0940	Healthfirst ESCALA CONDOMINIUM	NEWHORN JASON S	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-135	283200 0950	Healthfirst ESCALA CONDOMINIUM	GREENE KIRK P	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-136	283200 0960	Healthfirst ESCALA CONDOMINIUM	TATHEMIS SAYAM	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-137	283200 0970	Healthfirst ESCALA CONDOMINIUM	LEE KYUNG	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-138	283200 0980	Healthfirst ESCALA CONDOMINIUM	NAGLE SCHMITT BETSY	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-139	283200 0990	Healthfirst ESCALA CONDOMINIUM	MELINGER STEVEN A	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-140	283200 1000	Healthfirst ESCALA CONDOMINIUM	DU XIA	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-141	283200 1010	Healthfirst ESCALA CONDOMINIUM	LEETON BEVERLY	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-142	283200 1020	Healthfirst ESCALA CONDOMINIUM	FORMAN PAUL	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-143	283200 1030	Healthfirst ESCALA CONDOMINIUM	WANG JIANG-LIH-JUANG	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-144	283200 1040	Healthfirst ESCALA CONDOMINIUM	WANG XIAOYING	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-145	283200 1050	Healthfirst ESCALA CONDOMINIUM	GORETZ THOMAS A	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-146	283200 1060	Healthfirst ESCALA CONDOMINIUM	VENKATACHALAM AKSHAYA	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-147	283200 1070	Healthfirst ESCALA CONDOMINIUM	COOPER CHARLES PETER STEPHEN	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-148	283200 1080	Healthfirst ESCALA CONDOMINIUM	DYRUM FRANK DAVID	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-149	283200 1090	Healthfirst ESCALA CONDOMINIUM	LEE BRIAN Y	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-150	283200 1100	Healthfirst ESCALA CONDOMINIUM	WANG JIANG-SUN-ZHENG	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-151	283200 1110	Healthfirst ESCALA CONDOMINIUM	SHIN JEUNG-KYU	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-152	283200 1120	Healthfirst ESCALA CONDOMINIUM	GOETZ THOMAS A	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-153	283200 1130	Healthfirst ESCALA CONDOMINIUM	CHEVETTE DAVID H-CYNTHIA K	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355	0.75%	\$5,355	
C-109-154	283200 1140	Healthfirst ESCALA CONDOMINIUM	DU XIA	1920 4TH AVE	DOCC 500/300-550	391,324	MULTI-FAMILY DWELLING	\$714,000	\$719,355	\$719,355</			

Waterfront Seattle Formation Special Benefit Study

Residential Condominiums with Associated Retail Units

LID Map	King Co.	County	Property Tax ID	Property Name	Tax Payer Name	Property Address	Zoning	Land Area (sf)	Gross Building Area (sf)	Net Building Area (sf)	Highest and Best Use	Market Value With W/LID	Market Value With ID	Special Benefit % Change	Special Benefit % Change	Total Preliminary Assessment
C-109-157	283200 1570	HealthForce	ESCALA CONDOMINIUM	CHEN JIANDENG/FANG DENG	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$1,255,242	\$9,542	0.75%	0.75%	\$9,542
C-109-158	283200 1580	HealthForce	ESCALA CONDOMINIUM	BA YU-NYIM YICK-SALAZAR	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$1,667,312	\$57,712	0.75%	0.75%	\$57,712
C-109-159	283200 1590	HealthForce	ESCALA CONDOMINIUM	SALAZAR-RUBIO SOFIA-SALAZAR	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$815,269	\$6,069	0.75%	0.75%	\$6,069
C-109-160	283200 1600	HealthForce	ESCALA CONDOMINIUM	PHILLIPS STEVEN PAULSON D	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$1,376,195	\$10,245	0.75%	0.75%	\$10,245
C-109-161	283200 1610	HealthForce	ESCALA CONDOMINIUM	MORTORY YANG RELOCABLE TRUST	1920 4TH AVE	DOC2 500/300-550	910	391,324	910	391,324	MULTI-FAMILY DWELLING	\$779,301	\$5,801	0.75%	0.75%	\$5,801
C-109-162	283200 1620	HealthForce	ESCALA CONDOMINIUM	LEE JANE-MIA LEE KIM	1920 4TH AVE	DOC2 500/300-550	910	391,324	910	391,324	MULTI-FAMILY DWELLING	\$1,376,195	\$5,801	0.75%	0.75%	\$5,801
C-109-163	283200 1630	HealthForce	ESCALA CONDOMINIUM	APPEL SHARON RÖTER DARRE	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$815,269	\$6,069	0.75%	0.75%	\$6,069
C-109-164	283200 1640	HealthForce	ESCALA CONDOMINIUM	ELETON LADINNIS	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$1,376,195	\$57,712	0.75%	0.75%	\$57,712
C-109-165	283200 1650	HealthForce	ESCALA CONDOMINIUM	MCBINNIS NIP-MARRY K II	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$1,385,718	\$9,943	0.75%	0.75%	\$9,943
C-109-166	283200 1660	HealthForce	ESCALA CONDOMINIUM	ROBINSON SIMON	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$776,381	\$5,631	0.75%	0.75%	\$5,631
C-109-167	283200 1670	HealthForce	ESCALA CONDOMINIUM	HSIEH ALBERT JOHN	1920 4TH AVE	DOC2 500/300-550	910	391,324	910	391,324	MULTI-FAMILY DWELLING	\$720,750	\$5,631	0.75%	0.75%	\$5,631
C-109-168	283200 1680	HealthForce	ESCALA CONDOMINIUM	WIEBER NINA M	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$1,385,718	\$9,943	0.75%	0.75%	\$9,943
C-109-169	283200 1690	HealthForce	ESCALA CONDOMINIUM	MCRAE WILLIAM KENNETH M	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$815,269	\$6,069	0.75%	0.75%	\$6,069
C-109-170	283200 1700	HealthForce	ESCALA CONDOMINIUM	ROH GRACE YOUNG-JEFFREY S	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$1,376,195	\$10,245	0.75%	0.75%	\$10,245
C-109-171	283200 1710	HealthForce	ESCALA CONDOMINIUM	HEWLETT ANTHONY L-VERICK I	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$776,381	\$55,821	0.75%	0.75%	\$55,821
C-109-172	283200 1720	HealthForce	ESCALA CONDOMINIUM	SHIRKIN GARY M-HAN M JUN	1920 4TH AVE	DOC2 500/300-550	910	391,324	910	391,324	MULTI-FAMILY DWELLING	\$773,500	\$5,631	0.75%	0.75%	\$5,631
C-109-173	283200 1730	HealthForce	ESCALA CONDOMINIUM	LIBERATOR JIMI	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$1,376,195	\$10,245	0.75%	0.75%	\$10,245
C-109-174	283200 1740	HealthForce	ESCALA CONDOMINIUM	SMIODE MICHAEL J-KYONG A	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$815,269	\$6,069	0.75%	0.75%	\$6,069
C-109-175	283200 1750	HealthForce	ESCALA CONDOMINIUM	FERRYL YOUSSEF	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$720,750	\$57,712	0.75%	0.75%	\$57,712
C-109-176	283200 1760	HealthForce	ESCALA CONDOMINIUM	JAUYES E GENE F-DORRIT M	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$1,385,718	\$9,943	0.75%	0.75%	\$9,943
C-109-177	283200 1770	HealthForce	ESCALA CONDOMINIUM	ALSCOR E FFREY T	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$720,750	\$5,631	0.75%	0.75%	\$5,631
C-109-178	283200 1780	HealthForce	ESCALA CONDOMINIUM	WIL WEN CHEN	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-179	283200 1790	HealthForce	ESCALA CONDOMINIUM	ROBERT STEPHEN D	1920 4TH AVE	DOC2 500/300-550	910	391,324	910	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-180	283200 1800	HealthForce	ESCALA CONDOMINIUM	RHOCEHANEM ROBERT JR-SYNDER	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-181	283200 1810	HealthForce	ESCALA CONDOMINIUM	OTNESS VICKI DALE	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-182	283200 1820	HealthForce	ESCALA CONDOMINIUM	KINCADDE JON EDWARD JR	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-183	283200 1830	HealthForce	ESCALA CONDOMINIUM	O'CONNOR CONAGH	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-184	283200 1840	HealthForce	ESCALA CONDOMINIUM	YAN迪 YAN	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-185	283200 1850	HealthForce	ESCALA CONDOMINIUM	SHENG XUANG	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-186	283200 1860	HealthForce	ESCALA CONDOMINIUM	NANDA VARUN	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-187	283200 1870	HealthForce	ESCALA CONDOMINIUM	MCORE DANIEL WAPEEC CARTER	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-188	283200 1880	HealthForce	ESCALA CONDOMINIUM	ABRAMS DALE	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-189	283200 1890	HealthForce	ESCALA CONDOMINIUM	MARLING ELLIOT JOSHUA	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-190	283200 1900	HealthForce	ESCALA CONDOMINIUM	O'CONNOR CONAGH	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-191	283200 1910	HealthForce	ESCALA CONDOMINIUM	NIH RELOCATION INC	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-192	283200 1920	HealthForce	ESCALA CONDOMINIUM	SENER BENJAMIN THOMAS	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-193	283200 1930	HealthForce	ESCALA CONDOMINIUM	PETCHELUS CRISTIAN	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-194	283200 1940	HealthForce	ESCALA CONDOMINIUM	FLUCKINGER DANIEL A JR	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-195	283200 1950	HealthForce	ESCALA CONDOMINIUM	MULOMUDI KAREN H-PRILONINA C	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-196	283200 1960	HealthForce	ESCALA CONDOMINIUM	BENDER FRED H-PRILONINA C	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-197	283200 1970	HealthForce	ESCALA CONDOMINIUM	TAMAKI BLAINE-PRECOSA	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-198	283200 1980	HealthForce	ESCALA CONDOMINIUM	CAPELL PETER T-LINDA F	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-199	283200 1990	HealthForce	ESCALA CONDOMINIUM	UFLICK STEPHEN M	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-200	283200 2000	HealthForce	ESCALA CONDOMINIUM	ADAMS MONICA LYNN	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-201	283200 2010	HealthForce	ESCALA CONDOMINIUM	JAR LLC	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-202	283200 2020	HealthForce	ESCALA CONDOMINIUM	FORBES KAREN ANN	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-203	283200 2030	HealthForce	ESCALA CONDOMINIUM	KORNATOWICZ ELLEN+LENA+ALINA	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-204	283200 2040	HealthForce	ESCALA CONDOMINIUM	LALI NATASHA	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-205	283200 2050	HealthForce	ESCALA CONDOMINIUM	ASC HOLDINGS LLC	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-206	283200 2060	HealthForce	ESCALA CONDOMINIUM	BROWN JULIUS S	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-207	283200 2070	HealthForce	ESCALA CONDOMINIUM	MCKENNA DAN+DAVID S TAI	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-208	283200 2080	HealthForce	ESCALA CONDOMINIUM	NORRIS RONALD C-JAINDA S TAI	1920 4TH AVE	DOC2 500/300-550	952	391,324	952	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-209	283200 2090	HealthForce	ESCALA CONDOMINIUM	FORBES KAREN ANN	1920 4TH AVE	DOC2 500/300-550	1,607	391,324	1,607	391,324	MULTI-FAMILY DWELLING	\$725,381	\$5,631	0.75%	0.75%	\$5,631
C-109-210	283200 2100	HealthForce	ESCALA CONDOMINIUM	WONG												

Waterfront Seattle Formation Special Benefit Study

Residential Condominiums with Associated Retail Units

LID Map Number	King Co.	County	Property Name	Tax Payer Name	Property Address	Zoning	Gross Area/Sf	Land Area/Sf	Net Building Area/Sf	Market Value With Hold	Market Value Without Hold	Higher and Best Use	Special Benefit LD	Special Benefit UD	Special Benefit % Change	Total Preliminary Assessment
C-108-222	238200 2220	BallProject	ESCALA CONDOMINIUM	YENTER STEVEN RAY+TINA R ANDREWS EDWIN K	1920 4TH AVE	DO2 500/300-550	391,324	1,607	\$4,065,125	\$1,145,671	\$10,546	MULTI-FAMILY DWELLING	\$1,710,625	\$1,723,455	0.75%	\$9
C-108-2230	238200 2340	BallProject	ESCALA CONDOMINIUM	SMITH JANET K	1920 4TH AVE	DO2 500/300-550	391,324	1,955	MULTI-FAMILY DWELLING	\$1,335,728	\$9,943	MULTI-FAMILY DWELLING	\$1,325,775	\$9,943	0.75%	\$9
C-108-224	238200 2350	BallProject	ESCALA CONDOMINIUM	PARE GEFIFFEYS	1920 4TH AVE	DO2 500/300-550	391,324	1,607	MULTI-FAMILY DWELLING	\$1,549,350	\$11,620	MULTI-FAMILY DWELLING	\$1,560,970	\$11,620	0.75%	\$9
C-108-225	238200 2360	BallProject	ESCALA CONDOMINIUM	SODONIO JANET PATRICIA L	1920 4TH AVE	DO2 500/300-550	391,324	1,607	MULTI-FAMILY DWELLING	\$1,335,728	\$9,943	MULTI-FAMILY DWELLING	\$1,325,775	\$9,943	0.75%	\$9
C-108-227	238200 2370	BallProject	ESCALA CONDOMINIUM	BEHR HOWARD + LYNN TALCH RICHARD +REBECCA P/E	1920 4TH AVE	DO2 500/300-550	391,324	4,016	MULTI-FAMILY DWELLING	\$1,615,200	\$26,614	MULTI-FAMILY DWELLING	\$1,643,844	\$26,614	0.75%	\$9
C-108-2280	238200 2380	BallProject	ESCALA CONDOMINIUM	TARR WALTER	1920 4TH AVE	DO2 500/300-550	391,324	1,878	MULTI-FAMILY DWELLING	\$1,643,250	\$16,555	MULTI-FAMILY DWELLING	\$1,655,574	\$16,555	0.75%	\$9
C-108-229	238200 2390	BallProject	ESCALA CONDOMINIUM	KAMP DONALD L	1920 4TH AVE	DO2 500/300-550	391,324	1,955	MULTI-FAMILY DWELLING	\$1,710,625	\$12,430	MULTI-FAMILY DWELLING	\$1,723,455	\$12,430	0.75%	\$9
C-108-230	238200 2400	BallProject	ESCALA CONDOMINIUM	LOKO FRANK + VICTORIA L	1920 4TH AVE	DO2 500/300-550	391,324	1,607	MULTI-FAMILY DWELLING	\$1,335,728	\$9,943	MULTI-FAMILY DWELLING	\$1,325,775	\$9,943	0.75%	\$9
C-108-231	238200 2430	BallProject	ESCALA CONDOMINIUM	MICARDAS REBECCA +HOLACK C	1920 4TH AVE	DO2 500/300-550	391,324	1,133	MULTI-FAMILY DWELLING	\$1,524,600	\$14,036	MULTI-FAMILY DWELLING	\$1,547,755	\$14,036	0.75%	\$9
C-108-232	238200 2430	BallProject	ESCALA CONDOMINIUM	PAVALLIANS ROBERT MAUDY O	1920 4TH AVE	DO2 500/300-550	391,324	1,878	MULTI-FAMILY DWELLING	\$1,643,250	\$27,399	MULTI-FAMILY DWELLING	\$1,657,250	\$27,399	0.75%	\$9
C-108-233	238200 2430	BallProject	ESCALA CONDOMINIUM	PELLEGRINO ELENA	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,788,850	\$18,416	MULTI-FAMILY DWELLING	\$1,802,266	\$18,416	0.75%	\$9
C-108-234	238200 2440	BallProject	ESCALA CONDOMINIUM	PELLEGRINO RACHAEL ALAN+PAMELA	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,335,728	\$15,110	MULTI-FAMILY DWELLING	\$1,325,775	\$15,110	0.75%	\$9
C-108-235	238200 2450	BallProject	ESCALA CONDOMINIUM	THREDELL TROY+CORRY LEE	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,533,475	\$11,651	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	0.75%	\$9
C-108-236	238200 2450	BallProject	ESCALA CONDOMINIUM	FUNG ERIC M	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-237	238200 2450	BallProject	ESCALA CONDOMINIUM	MICENZI JENNIFER A+RITA ALEX	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,539,760	\$11,651	0.75%	\$9
C-108-238	238200 2450	BallProject	ESCALA CONDOMINIUM	SPICER MARINA V	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,239,900	\$10,239	MULTI-FAMILY DWELLING	\$1,249,760	\$10,239	0.75%	\$9
C-108-239	238200 2460	BallProject	ESCALA CONDOMINIUM	RAMAN VIJAYALAKSHMI GADAD	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,335,728	\$17,399	MULTI-FAMILY DWELLING	\$1,327,299	\$17,399	0.75%	\$9
C-108-240	238200 2460	BallProject	ESCALA CONDOMINIUM	SANDERS GRANT+DORRIT	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,335,728	\$13,416	MULTI-FAMILY DWELLING	\$1,342,750	\$13,416	0.75%	\$9
C-108-241	238200 2450	BallProject	ESCALA CONDOMINIUM	SECCY MICHAEL E	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,335,728	\$16,026	MULTI-FAMILY DWELLING	\$1,342,750	\$16,026	0.75%	\$9
C-108-242	238200 2450	BallProject	ESCALA CONDOMINIUM	GARCIA-PLETA PEDRO	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,335,728	\$15,110	MULTI-FAMILY DWELLING	\$1,342,750	\$15,110	0.75%	\$9
C-108-243	238200 2450	BallProject	ESCALA CONDOMINIUM	KRAISZ JOHN ENGLAND+RITO ALEX	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,533,475	\$11,651	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	0.75%	\$9
C-108-244	238200 2450	BallProject	ESCALA CONDOMINIUM	MICENZI JENNIFER A+RITA ALEX	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-245	238200 2450	BallProject	ESCALA CONDOMINIUM	SPICER MARINA V	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-246	238200 2470	BallProject	ESCALA CONDOMINIUM	SANJIVI VIJAYALAKSHMI GADAD	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-247	238200 2480	BallProject	ESCALA CONDOMINIUM	SANDERS GRANT+DORRIT	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-248	238200 2480	BallProject	ESCALA CONDOMINIUM	SANDERS GRANT+DORRIT	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-249	238200 2500	BallProject	ESCALA CONDOMINIUM	SANDRA MALA SABAT	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-250	238200 2500	BallProject	ESCALA CONDOMINIUM	COHIGRAN RAYMOND D+DEBORA R	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-251	238200 2520	BallProject	ESCALA CONDOMINIUM	JUDY RONALD J	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-252	238200 2520	BallProject	ESCALA CONDOMINIUM	VANDER ZEHN SEBASTIAN JUDITH	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-253	238200 2520	BallProject	ESCALA CONDOMINIUM	SHEREEF J+CHAPMAN COURTNEY	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-254	238200 2520	BallProject	ESCALA CONDOMINIUM	JUDY RONALD J	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-255	238200 2520	BallProject	ESCALA CONDOMINIUM	AVAKARIS AVAKARIS	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-256	238200 2520	BallProject	ESCALA CONDOMINIUM	AVAKARIS AVAKARIS	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-257	238200 2520	BallProject	ESCALA CONDOMINIUM	LINDSEY MARK WAULGREN+M A R	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-258	238200 2520	BallProject	ESCALA CONDOMINIUM	VANDER ZEHN SEBASTIAN JUDITH	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-259	238200 2520	BallProject	ESCALA CONDOMINIUM	SHEREEF J+CHAPMAN COURTNEY	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-260	238200 2520	BallProject	ESCALA CONDOMINIUM	JUDY RONALD J	1920 4TH AVE	DO2 500/300-550	391,324	2,442	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-261	238200 2620	BallProject	ESCALA CONDOMINIUM	MADSEN DAVID B	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-262	238200 2620	BallProject	ESCALA CONDOMINIUM	PLAUMA BRUCE	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-263	238200 2620	BallProject	ESCALA CONDOMINIUM	LECHMAN CATHERINE	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-264	238200 2620	BallProject	ESCALA CONDOMINIUM	HALL CYRTHA A (TRUSTEE)	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-265	238200 2620	BallProject	ESCALA CONDOMINIUM	STAR 4TH & VIRGINIA LLC	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-266	238200 2620	BallProject	ESCALA CONDOMINIUM	STAR 4TH & VIRGINIA LLC	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-267	238200 2620	BallProject	ESCALA CONDOMINIUM	MALETS EDWARD+CYNTHIA	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-268	238200 2620	BallProject	ESCALA CONDOMINIUM	STAR 4TH & VIRGINIA LLC	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-269	238200 2620	BallProject	ESCALA CONDOMINIUM	STAR 4TH & VIRGINIA LLC	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108-270	238200 2700	BallProject	ESCALA CONDOMINIUM	STAR 4TH & VIRGINIA LLC	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9
C-108	439750 0000	BallProject	LOFTS THE CONDOMINIUM LIONHEARTS ASHLEY YAN	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9	
C-108-001	439750 0080	BallProject	LOFTS THE CONDOMINIUM KUCERA, GREGORY+YACOM LARR	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9	
C-108-002	439750 0080	BallProject	LOFTS THE CONDOMINIUM MCGINNIS DAVID+CAROLYN ACOST	1920 4TH AVE	DO2 500/300-550	391,324	1,883	MULTI-FAMILY DWELLING	\$1,524,650	\$11,651	MULTI-FAMILY DWELLING	\$1,535,126	\$11,651	0.75%	\$9	
C-108-003	439750 0080															

Exhibit D

Escala spreadsheets from the

ABS Final Report

November 18, 2019

(City's Ex. C-17, pages 63-67)

Waterfront Seattle Final Special Benefit Study
Residential Condominiums and Associated Commercial

King Co. Map Link	Property Tax ID	Country	Property Name	Tax Payer Name	Property Address	Zoning	Land Area/SF	Building Area/SF	Net Area/SF	Highest and Best Use	Market Value With LID	Market Value Without LID	Special Benefit %		Total Assessment
													With Lib	Without Lib	
73-708	74572031340	Seattle	ROYAL CREST CONDOMINIUM	EY LISBETH T	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	13,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-709	74572031350	Seattle	ROYAL CREST CONDOMINIUM	SHEEN QIQU	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	13,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-710	74572031360	Seattle	ROYAL CREST CONDOMINIUM	ELIESE ERYN KATHONAL G	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	13,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-711	74572031370	Seattle	ROYAL CREST CONDOMINIUM	FLEO FAITH	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	13,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-712	74572031380	Seattle	ROYAL CREST CONDOMINIUM	HE DANGF + CHEI QING	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	13,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-713	74572031390	Seattle	ROYAL CREST CONDOMINIUM	MUNAKATA HIROSHI-KO	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	13,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-714	74572031400	Seattle	ROYAL CREST CONDOMINIUM	BOYCE FERDINAND	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	13,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-715	74572031410	Seattle	ROYAL CREST CONDOMINIUM	DENNIS RAMIRO 3RD CO	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	13,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-716	74572031420	Seattle	ROYAL CREST CONDOMINIUM	HATTI DOUGLAS ALICE-CHRISTIE	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	12,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-717	74572031430	Seattle	ROYAL CREST CONDOMINIUM	NIN CHAN FAMILY LLC	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	12,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-718	74572031440	Seattle	ROYAL CREST CONDOMINIUM	RUBERG ASA	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	12,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-719	74572031450	Seattle	ROYAL CREST CONDOMINIUM	RUBINH ANITA C	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	12,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-720	74572031460	Seattle	ROYAL CREST CONDOMINIUM	ROYAL CREST CONDOMINIUM	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	12,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-721	74572031470	Seattle	ROYAL CREST CONDOMINIUM	GOLDSMITH ISIA+GARY M	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	12,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-722	74572031480	Seattle	ROYAL CREST CONDOMINIUM	WANG VIN & KARU	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	12,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-723	74572031490	Seattle	ROYAL CREST CONDOMINIUM	ZHANG REINHUI	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	12,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-724	74572031500	Seattle	ROYAL CREST CONDOMINIUM	CARLTON LYNN	2100 3RD AVE, SEATTLE 98121	DMAR/145/65	12,968	150,480	0	Parking	\$1,000	\$1,000	5%	5.5%	\$2
73-725	74572031510	Seattle	ROYAL CREST CONDOMINIUM	CHASE MATTHEW+JANNI M	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,333	Condominium/Mixed Use	\$566,400	\$567,398	5.5%	5.5%	\$568
73-726	74572031520	Seattle	ROYAL CREST CONDOMINIUM	EWELYN JAMES HANEBERG	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,521	Mixed-Use/Residential	\$567,337	\$567,337	5.5%	5.5%	\$568
73-727	74572031530	Seattle	ROYAL CREST CONDOMINIUM	INCHEL DERICK HANSON	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,378	\$567,378	5.5%	5.5%	\$568
73-728	74572031540	Seattle	ROYAL CREST CONDOMINIUM	KUCIGONI+AAGAHL WHEI	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,378	\$567,378	5.5%	5.5%	\$568
73-729	74572031550	Seattle	ROYAL CREST CONDOMINIUM	NORISGUTHY ALINE	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$566,400	\$567,398	5.5%	5.5%	\$568
73-730	74572031560	Seattle	ROYAL CREST CONDOMINIUM	PAKHANCHI ALI	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,521	Mixed-Use/Residential	\$566,400	\$567,398	5.5%	5.5%	\$568
73-731	74572031570	Seattle	ROYAL CREST CONDOMINIUM	PARKOP DAREN SEMERA A	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	1,607	Mixed-Use/Residential	\$567,337	\$567,337	5.5%	5.5%	\$568
73-732	74572031580	Seattle	ROYAL CREST CONDOMINIUM	PARFETTE LISA	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-733	74572031590	Seattle	ROYAL CREST CONDOMINIUM	PASPA ASMY SAHABAH	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-734	74572031600	Seattle	ROYAL CREST CONDOMINIUM	NADER MAYA	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	1,607	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-735	74572031610	Seattle	ROYAL CREST CONDOMINIUM	TANAKA BLAINE +TANAKA HEEC	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,521	Mixed-Use/Residential	\$566,400	\$567,398	5.5%	5.5%	\$568
73-736	74572031620	Seattle	ROYAL CREST CONDOMINIUM	MUELLER ROBERT+AERHAN	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,521	Mixed-Use/Residential	\$566,400	\$567,398	5.5%	5.5%	\$568
73-737	74572031630	Seattle	ROYAL CREST CONDOMINIUM	TRACY JOSEPH+MARK	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	1,607	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-738	74572031640	Seattle	ROYAL CREST CONDOMINIUM	SINGER STEVEN R	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,521	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-739	74572031650	Seattle	ROYAL CREST CONDOMINIUM	HUGHES MARY F	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-740	74572031660	Seattle	ROYAL CREST CONDOMINIUM	HANSEN YUSU-PHILIP CARY	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	1,607	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-741	74572031670	Seattle	ROYAL CREST CONDOMINIUM	NICOL CHRISTOPHER WAWU	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,521	Mixed-Use/Residential	\$566,400	\$567,398	5.5%	5.5%	\$568
73-742	74572031680	Seattle	ROYAL CREST CONDOMINIUM	YANG JER X	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,521	Mixed-Use/Residential	\$566,400	\$567,398	5.5%	5.5%	\$568
73-743	74572031690	Seattle	ROYAL CREST CONDOMINIUM	CHANG ALBERT C S	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,521	Mixed-Use/Residential	\$566,400	\$567,398	5.5%	5.5%	\$568
73-744	74572031700	Seattle	ROYAL CREST CONDOMINIUM	SPURLIN EREMY+ESSICA WHIT	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	1,607	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-745	74572031710	Seattle	ROYAL CREST CONDOMINIUM	SQUIRE DAVID+BRUNNELL	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-746	74572031720	Seattle	ROYAL CREST CONDOMINIUM	HEINY DARON+NAMI LEE	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-747	74572031730	Seattle	ROYAL CREST CONDOMINIUM	LEEF FRANK	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-748	74572031740	Seattle	ROYAL CREST CONDOMINIUM	COOK BRANDON+AGUSTIN	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,521	Mixed-Use/Residential	\$566,400	\$567,398	5.5%	5.5%	\$568
73-749	74572031750	Seattle	ROYAL CREST CONDOMINIUM	WEAVER WENDY	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$566,400	\$567,337	5.5%	5.5%	\$568
73-750	74572031760	Seattle	ROYAL CREST CONDOMINIUM	KHAN MARTIN+MARY E	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	1,607	Mixed-Use/Residential	\$51,165,075	\$51,165,075	5.5%	5.5%	\$51,424
73-751	74572031770	Seattle	ROYAL CREST CONDOMINIUM	ODHA SAMUEL+KAREN	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-752	74572031780	Seattle	ROYAL CREST CONDOMINIUM	COLWICK BRENNA+KAREN	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-753	74572031790	Seattle	ROYAL CREST CONDOMINIUM	DESTERMANER MARCUS J	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-754	74572031800	Seattle	ROYAL CREST CONDOMINIUM	HESS FAMILY+CHUNG LING	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-755	74572031810	Seattle	ROYAL CREST CONDOMINIUM	SHIEK'S GENE	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-756	74572031820	Seattle	ROYAL CREST CONDOMINIUM	LADDO RODRIGO	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	1,607	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-757	74572031830	Seattle	ROYAL CREST CONDOMINIUM	SHIEK'S GENE+MICHAEL MA	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-758	74572031840	Seattle	ROYAL CREST CONDOMINIUM	SCHIEK'S GENE	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	9,101	Mixed-Use/Residential	\$567,000	\$567,337	5.5%	5.5%	\$568
73-759	74572031850	Seattle	ROYAL CREST CONDOMINIUM	DAVIESH NISHANT	1920 4TH AVE, SEATTLE 98101	DCG/500/000/550	25,432	38,548	1,607	Mixed-Use/Residential	\$51,165,075	\$51,165,075	5.5%	5.5%	\$51,424

Waterfront Seattle Final Special Benefit Study
Residential Condominiums and Associated Commercial

UD Map	King Co. Property Tax Link	County Link	Property Name	Tax Payer Name	Property Address	Zoning	Gross Area/F Area/S	Land Building	Net Building	Highrise and Best Use Without ID	Market Value Without ID	Higher and Best Use With ID	Market Value With ID	Special Benefit %	Total Assessment
C-09-050	2820200500	Seattle Escala Condominium	GREEN YELENA	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	952	385,548	Mixed-Use/Residential	\$580,200	Mixed-Use/Residential	\$580,200	0.75%	\$2,028
C-09-051	2820200510	Seattle Escala Condominium	HALEY MELISSA B	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	952	385,548	Mixed-Use/Residential	\$574,000	Mixed-Use/Residential	\$574,000	0.75%	\$2,028
C-09-052	2820200520	Seattle Escala Condominium	KGU MINN BIN+ FUNG SHU+ ET	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	1,607	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-053	2820200530	Seattle Escala Condominium	BUCHANAN PATRICIA K	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-054	2820200540	Seattle Escala Condominium	AN LIUYAO	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-055	2820200550	Seattle Escala Condominium	PAULMOUR KIM+H-GAREN J	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	952	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-056	2820200560	Seattle Escala Condominium	MICHAEL ANNETTE	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	952	385,548	Mixed-Use/Residential	\$574,000	Mixed-Use/Residential	\$574,000	0.75%	\$2,028
C-09-057	2820200570	Seattle Escala Condominium	SULLIVAN THOMAS C	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-058	2820200580	Seattle Escala Condominium	RANG RAMMING	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	1,607	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-059	2820200590	Seattle Escala Condominium	KOENI CHRISTINA	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-060	2820200600	Seattle Escala Condominium	GELEUNINI EVA+KEVEN KELLY C	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-061	2820200610	Seattle Escala Condominium	STEIN COGAN	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-062	2820200620	Seattle Escala Condominium	NETTA ARNDT	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-063	2820200630	Seattle Escala Condominium	VANECH ROBALD	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-064	2820200640	Seattle Escala Condominium	CHENIC SANDREE+FHEIA	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-065	2820200650	Seattle Escala Condominium	CHI EDMOND G	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-066	2820200660	Seattle Escala Condominium	BYRON FRAND G	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-067	2820200670	Seattle Escala Condominium	GABRIEL JOSEPH+WILLIAM C	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-068	2820200680	Seattle Escala Condominium	HABU+ALBERT	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-069	2820200690	Seattle Escala Condominium	HABU+ALICE	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-070	2820200700	Seattle Escala Condominium	PLUT FRANK+DALE ALVERNO	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-071	2820200710	Seattle Escala Condominium	LEE SU CHING+SALINA	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-072	2820200720	Seattle Escala Condominium	KIM ROBERT C	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-073	2820200730	Seattle Escala Condominium	SRIDHARAN	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-074	2820200740	Seattle Escala Condominium	SILVIA PARRROW	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-075	2820200750	Seattle Escala Condominium	PRIEST PATRICIA	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-076	2820200760	Seattle Escala Condominium	GOLMARI MARIO	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-077	2820200770	Seattle Escala Condominium	NONDRON IN+SHIRICHARD	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-078	2820200780	Seattle Escala Condominium	BRUEHL GLEN+REBEKA	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-079	2820200790	Seattle Escala Condominium	DANIE STEVEN+CLAUDIA	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-080	2820200800	Seattle Escala Condominium	STONE BLAIR	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-081	2820200810	Seattle Escala Condominium	QED DUGUSTA+STUART+AUDA	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-082	2820200820	Seattle Escala Condominium	KUNG BUCHUN+MARY+CHUNLI	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$582,500	Mixed-Use/Residential	\$582,500	0.75%	\$2,028
C-09-083	2820200830	Seattle Escala Condominium	HO+BERNARD CHRISTIAN	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-084	2820200840	Seattle Escala Condominium	INMAN FRANKLIN+JULIA	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-085	2820200850	Seattle Escala Condominium	ZAGAR MICHAEL+KAILIE K	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-086	2820200860	Seattle Escala Condominium	LEU CHIEN-LANG+CLYDE	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-087	2820200870	Seattle Escala Condominium	TAI DEREK	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-088	2820200880	Seattle Escala Condominium	KHOWLA+FAHRIAH S	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-089	2820200890	Seattle Escala Condominium	ZANIE ZOE	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-090	2820200900	Seattle Escala Condominium	OPPEP MARVIN	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-091	2820200910	Seattle Escala Condominium	BIGLOW BRADLEY AND	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-092	2820200920	Seattle Escala Condominium	DARMEN PETE	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-093	2820200930	Seattle Escala Condominium	ROGERS LOYCE	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-094	2820200940	Seattle Escala Condominium	FINEZA CRISTINA+CSE	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-095	2820200950	Seattle Escala Condominium	TAI DERICK	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-096	2820200960	Seattle Escala Condominium	SCHEPHERD+KATHRYN	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-097	2820200970	Seattle Escala Condominium	GREENER DAVID R	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-098	2820200980	Seattle Escala Condominium	REEVES BROCKLEY+YAN	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-099	2820200990	Seattle Escala Condominium	YANG PATRICK+SILUO	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-100	2820201000	Seattle Escala Condominium	CHOU MONTE	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548	910	385,548	Mixed-Use/Residential	\$51,205,250	Mixed-Use/Residential	\$51,205,250	0.75%	\$2,028
C-09-101	2820201010	Seattle Escala Condominium	LICHTMAN NANCIE	1920 4TH AVE, SEATTLE 98101	DOC2 500/300-550	25,432	385,548								

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Waterfront Seattle Final Special Benefit Study
Residential Condominiums and Associated Commercial

Waterfront Seattle Final Special Benefit Study																	
Residential Condominiums and Associated Commercial																	
Tax Payor Name	Property Address			Zoning			Gross Building Area/SF		Net Building Area/SF		High Cost Residential		Market Value Without ID		Market Value With ID	Special Benefit % Change	Total Assessment
	King Co.	Prop. Tax ID	County Link	Property Name			DOC2 500 900-550	552	DOC2 500 900-550	552	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
WESTBURN LANCE	2880001170	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
WESTGARDEN LON+H/WILLIAM	2880001180	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
WANG, KATHY+SHUYLE	2880001190	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
ZHOU XU	2880001200	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
WISDORN MELGY ANDERSON	2880001210	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
COMAIR CHRISTOPHER	2880001220	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
MCGOWAN KEVIN P	2880001230	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
HUISCHBERG RICHARD DANIEL	2880001240	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
PALMQUIST BRIAN+GECARIC	2880001250	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
WONG, KATHY+JUN HUA YUAN	2880001260	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
CHIATUNG CHIA+MAY ANNA	2880001270	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
BRADDOCK ANTHONY SCOTT	2880001280	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
CORBELL DANIEL P	2880001290	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
WALTERS MARION NICOLE	2880001300	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
LUTHER ERIC JEFFREY	2880001310	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
BUTLER ETHELFRED M	2880001320	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
ARANGCO KAREN	2880001330	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
TANGSEN KRISTOFER	2880001340	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
MICHAEL DEANSHARON	2880001350	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
GREENIE KIRK A	2880001360	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
TATIEN SATAMY	2880001370	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
LEE KUANG	2880001380	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
NAGLE RON+SCHEMPTT BETSY	2880001390	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
FIN MICHAEL+SUZAN M	2880001400	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
LUTHER ERIC+ANDREA E	2880001410	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
BERRIA KATHLEEN+FRANK J	2880001420	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
INGRID NIEHEN	2880001430	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
SHIN JEANG-HYUN+YOUNGSOK	2880001440	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
CHENEY DAVID+CHRISTY H	2880001450	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
MELINGER STEVEN A	2880001460	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
DALIMA	2880001470	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
BETTON BEVERLY	2880001480	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
FORBAN PAUL	2880001490	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
WANG XINGHU+JIU JIANG	2880001500	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
WANG XACTING	2880001510	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
GOLZET THOMAS A	2880001520	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
VENKATESHAIKARAN	2880001530	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
CCOPER CHARLES	2880001540	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
BYRUM FRANK DAVID	2880001550	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
LEE BRIAN Y	2880001560	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
CHEN JIANGE+ZHIFANG DENG	2880001570	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
SALAZAR+RUBIO	2880001580	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
PHILLIPS STEVEN+PUSAN D	2880001590	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
MORTCHY LEY+REVOCAZ	2880001600	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	910	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
WEBER NINA M	2880001610	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
AIGNER+MINAH+TERESA	2880001620	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
ELSTON LAURYN	2880001630	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
MCNEILY KIP+ARRY KII	2880001640	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
HEIN ANDREW G	2880001650	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
LEEK GRACE+YOUNG+BERTES F	2880001660	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
47TH AVENUE+SPACESCAPES LLC	2880001670	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
LAU+ANDREW JUNIUN	2880001680	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
LIBERATOR+HARRITTE	2880001690	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
SWOPE MICHAEL+TRONTREE	2880001700	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	922	52-432	315,548	Mixed-Use/Residential	Mixed-Use/Residential	\$1,257,631	\$1,257,634	\$2,524		
SAVIERS FRANT+DORRIT M	2880001710	009-157	009-158	RealProp ESCALA CONDOMINIUM	1920 6TH AVE, SEATTLE 98101	52-432	315,548	1,607	5								

Waterfront Seattle Final Special Benefit Study
Residential Condominiums and Associated Commercial

UD Map Number	King Co. Property Tax ID Link	County	Property Name	Tax Payer Name	Property Address	Zoning	Land Area	Gross Building Area	Net Building Area	Highest and Best Use Without UD	Market Value Without UD	Highest and Best Use With UD	Market Value With UD	Special Benefit %	Total Benefit %	Assessment Change %	
C-109-184	2882001840	Seattle	Escala Condominium	WATSON, GAYMARE E	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,365,950	Mixed-Use/Residential	\$1,376,155	\$0,245	0.7%	54,012	0.7%
C-109-185	2882001850	Seattle	Escala Condominium	SHENG KUANG	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	910	Mixed-Use/Residential	\$773,500	Mixed-Use/Residential	\$779,301	\$5,801	0.7%	52,273	0.7%
C-109-186	2882001860	Seattle	Escala Condominium	NANDA CHI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,365,950	Mixed-Use/Residential	\$1,376,155	\$0,245	0.7%	54,012	0.7%
C-109-187	2882001870	Seattle	Escala Condominium	MICHAEL DANIEL WHEECE	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	952	Mixed-Use/Residential	\$809,200	Mixed-Use/Residential	\$815,269	\$6,069	0.7%	52,378	0.7%
C-109-188	2882001880	Seattle	Escala Condominium	ABRAHAM SIEBEL	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	952	Mixed-Use/Residential	\$791,291	Mixed-Use/Residential	\$791,291	\$0,000	0.7%	52,378	0.7%
C-109-189	2882001890	Seattle	Escala Condominium	MARGING ELLIOT OSHIA	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,353,718	Mixed-Use/Residential	\$1,353,718	\$0,000	0.7%	53,896	0.7%
C-109-190	2882001900	Seattle	Escala Condominium	O CONNOR ONGASH	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	910	Mixed-Use/Residential	\$756,750	Mixed-Use/Residential	\$756,750	\$0,000	0.7%	52,206	0.7%
C-109-191	2882001910	Seattle	Escala Condominium	TY ANG	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	910	Mixed-Use/Residential	\$756,750	Mixed-Use/Residential	\$756,750	\$0,000	0.7%	52,206	0.7%
C-109-192	2882001920	Seattle	Escala Condominium	ABRAHAM ERAN	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,325,775	\$0,000	0.7%	53,896	0.7%
C-109-193	2882001930	Seattle	Escala Condominium	RIESENWEIBER	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	952	Mixed-Use/Residential	\$785,400	Mixed-Use/Residential	\$785,400	\$0,000	0.7%	52,308	0.7%
C-109-194	2882001940	Seattle	Escala Condominium	EDIE ALICE	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,661,750	Mixed-Use/Residential	\$1,674,213	\$12,463	0.7%	54,483	0.7%
C-109-195	2882001950	Seattle	Escala Condominium	ING CARL-JENNIFER HONG	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,365,950	Mixed-Use/Residential	\$1,376,155	\$0,245	0.7%	54,012	0.7%
C-109-196	2882001960	Seattle	Escala Condominium	KINCAID JOHN EDWARD JR	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,356,300	Mixed-Use/Residential	\$1,356,300	\$0,000	0.7%	54,691	0.7%
C-109-197	2882001970	Seattle	Escala Condominium	YUE BROWN & LINDA M	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,365,950	Mixed-Use/Residential	\$1,376,155	\$0,245	0.7%	54,012	0.7%
C-109-198	2882001980	Seattle	Escala Condominium	IRINI CLOTHING INC	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,661,750	Mixed-Use/Residential	\$1,674,213	\$12,463	0.7%	54,483	0.7%
C-109-199	2882001990	Seattle	Escala Condominium	SEHER BEINUAMN THOMAS	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-200	2882002000	Seattle	Escala Condominium	PETROUSCU CRISTIAN	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,649,393	Mixed-Use/Residential	\$1,660,970	\$11,587	0.7%	54,555	0.7%
C-109-201	2882002010	Seattle	Escala Condominium	FLECKERIG DAELIA A.R.	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-202	2882002020	Seattle	Escala Condominium	MULUNUDI NAEH	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-203	2882002030	Seattle	Escala Condominium	BENDER BREB PRECIOUSA	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-204	2882002040	Seattle	Escala Condominium	TANAKA BLAINE PRECIOUSA	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-205	2882002050	Seattle	Escala Condominium	CAPELL PETER TUNDI F	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-206	2882002060	Seattle	Escala Condominium	LURICKA JEFFREY	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-207	2882002070	Seattle	Escala Condominium	ADAMA MONICA LYNN	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-208	2882002080	Seattle	Escala Condominium	JAB2 LLC	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,349,350	Mixed-Use/Residential	\$1,359,070	\$11,620	0.7%	54,555	0.7%
C-109-209	2882002090	Seattle	Escala Condominium	MICHAEL	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-210	2882002100	Seattle	Escala Condominium	MICHAEL CHRISTOPHER	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-211	2882002110	Seattle	Escala Condominium	ASCE HOLDINGS LLC	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-212	2882002120	Seattle	Escala Condominium	BROWN JULIUS S.	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-213	2882002130	Seattle	Escala Condominium	CHENAMARA	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-214	2882002140	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-215	2882002150	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-216	2882002160	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-217	2882002170	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-218	2882002180	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-219	2882002190	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-220	2882002200	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-221	2882002210	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-222	2882002220	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-223	2882002230	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-224	2882002240	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-225	2882002250	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-226	2882002260	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-227	2882002270	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-228	2882002280	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-229	2882002290	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-230	2882002300	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-231	2882002310	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-232	2882002320	Seattle	Escala Condominium	CHOBANI	1920 4TH AVE SEATTLE 98101	DCC2 500/300-550	25,432	385,548	1,607	Mixed-Use/Residential	\$1,325,775	Mixed-Use/Residential	\$1,335,718	\$10,943	0.7%	53,896	0.7%
C-109-233	2882002330</td																

Ex. C-17, Page 67

**Waterfront Seattle Final Special Benefit Study
Residential Condominiums and Associated Commercial**

Exhibit E

King County Assessor Valuation

of Subject Property in CWF-0171

(Exhibit 7 to testimony on 02/11/2020)

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PARCEL

Parcel Number	238200-1180
Name	OSTERGAARD JONI H+WILLIAM H
Site Address	1920 4TH AVE
Legal	ESCALA CONDOMINIUM PCT UND INT 0.404

BUILDING 1

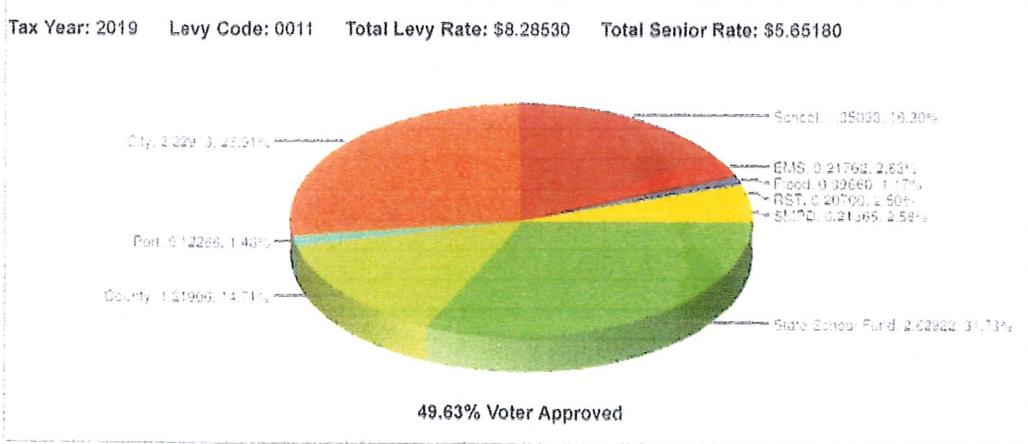
Year Built	2010
Construction Class	STRUCTURAL STEEL
Condition	Average
Building Quality	GOOD/EXCELLENT
Number of buildings	1
Number of units	287
Lot Size	25432
Present Use	Condominium(Residential)
Views	No
Waterfront	



+ Units in this condominium complex

TOTAL LEVY RATE DISTRIBUTION

Tax Year: 2019 Levy Code: 0011 Total Levy Rate: \$8.28530 Total Senior Rate: \$5.65180



[Click here to see levy distribution comparison by year.](#)

TAX ROLL HISTORY

[Valued](#) | [Tax](#) | [Appraised Land](#) | [Appraised Imps](#) | [Appraised](#) | [Appraised Imps](#) | [Taxable Land](#) | [Taxable Imps](#) | [Taxable](#)

Year	Year	Value (\$)	Value (\$)	Total (\$)	Increase (\$)	Value (\$)	Value (\$)	Total (\$)
2019	2020	123,200	1,049,800	1,173,000	0	123,200	1,049,800	1,173,000
2018	2019	113,000	1,254,000	1,367,000	0	113,000	1,254,000	1,367,000
2017	2018	102,700	1,089,300	1,192,000	0	102,700	1,089,300	1,192,000
2016	2017	87,300	961,700	1,049,000	0	87,300	961,700	1,049,000
2015	2016	77,000	868,000	945,000	0	77,000	868,000	945,000
2014	2015	71,900	876,100	948,000	0	71,900	876,100	948,000
2013	2014	61,600	726,400	788,000	0	61,600	726,400	788,000
2012	2013	51,400	630,600	682,000	0	51,400	630,600	682,000
2011	2012	51,400	649,600	701,000	0	51,400	649,600	701,000
2010	2011	51,400	669,600	721,000	254,805	51,400	669,600	721,000
2009	2010	51,388	384,002	435,390	0	51,388	384,002	435,390

ADVERTISEMENT

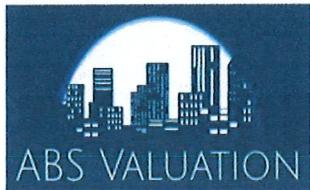
Exhibit F

Pages 112 and 113 from the

ABS Final Report

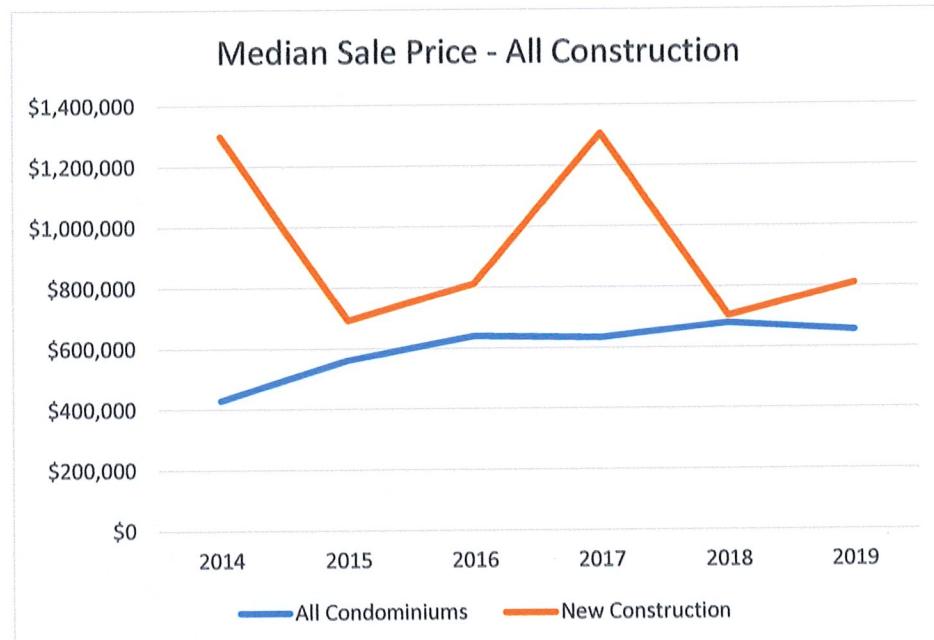
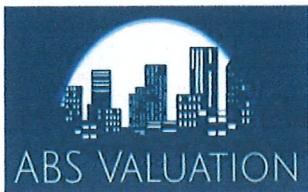
November 18, 2019

(City's Ex. C-17, pages 218-219)



CITY OF SEATTLE - WATERFRONT SEATTLE PROJECT
FINAL SPECIAL BENEFIT/PROPORTIONATE ASSESSMENT STUDY
ADDENDA

NWMLS Closed Sales Residential Market Statistics					
		Total	Median	Average Days	
	Year	Units Sold	Price	Change	on Market
Area 701					
All Condominiums					
	2019	342	\$655,000	-3.68%	58
	2018	557	\$680,000	7.42%	36
	2017	551	\$633,000	-1.02%	22
	2016	958	\$639,500	13.89%	38
	2015	790	\$561,500	30.58%	43
	2014	521	\$430,000	--	56
	Total	3,719			
Area 701					
New Construction					
	2019	3	\$810,000	15.07%	63
	2018	60	\$703,900	46.11%	102
	2017	16	\$1,306,250	60.89%	57
	2016	405	\$811,900	17.16%	127
	2015	302	\$693,000	46.69%	142
	2014	22	\$1,300,000	--	267
	Total	808			



Condominium sale prices in the subject area were on a downward trend through 2012; starting in 2013, however, they began to display gradual upward momentum. In concert with recovering home prices, the average number of days required to sell a condo unit (marketing period) in the downtown and Belltown neighborhoods reached a low of 22 days (57 days for new construction) in 2017. It is now evident that the frenzied buying trend of two years ago, with multiple and above asking price offers, is over. The table on the prior page shows that sale prices for a relatively small inventory of new condominiums in the subject area peaked in 2017, and for all condos it peaked in 2018. As shown above in the graphic depiction of the same data, average annual sale prices for newly constructed condominium units have been erratic, due in part to this low inventory. For all condos, a gradual upward price trend was in evidence (blue line) in the past few years and, although the 2019 year-to-date average price is down $3.5\pm\%$, the year-end average price may continue this upward trend.

An August 2019 update on the Seattle condo market by the website www.seattlecondosandlofts.com states that (based on NWMLS data) August numbers citywide outperformed last year. Year-over-year, Seattle experienced more sales, closings and listings compared to August 2018 with one exception; essentially unchanged from the prior month was the citywide median condo price, which was down 10.8% year-over-year at \$450,000.

Also from this website is the table below, showing that although the median condo sale price in August 2019 was significantly higher in the Downtown and Belltown neighborhoods than the entire Seattle region (\$676,000 vs \$450,000), there are more active listings, about the same number of sales, and a $2\pm\%$ lower median sale price.

Exhibit G

ABS “before” and “after” numbers

And revised LID assessment

(Exhibit 9 to written submission 01/28/2020)

Derivation of ABS “before” and “after” numbers and revised LID assessment

1. Before and after “methodology”

The “before” LID and “after” LID numbers for our property value on the second line on page 38 of the ABS spreadsheets (Exhibit 7) are actually derived numbers from (1) first calculating what the “special benefit” to our property “is” from multiplying the King County Assessor’s assessed valuation for **2018** property improvements (“Bldgs” on Exhibit 8 - \$1,254,000) times a certain percentage (0.0074), and then (2) calculating what the “before” market value would be if you determine the value that would result if the derived “special benefit” were 0.75 percent of the market value. Then (3) the “after” value is calculated by adding the “special benefit” number to the “before” market value number.

The math of this ABS “methodology” for stating the purported “Special Benefit” and “Market Value Without LID” and “Market Value With LID” for our property (PIN # 2382001180) on page 38 of the ABS spreadsheets (Exhibit 7) is shown below:

- (1) $\$1,254,00 \times 0.0074 = \$9,340.69$ (“Special Benefit”)
- (2) $\$9,340.69 \div 0.0075 = \$1,245,425.33$ (“Market Value Without LID”)
- (3) $\$1,245,425.33 + \$9,340.69 = \$1,254,766.02$ (“Market Value With LID”)

2. ABS assessment calculation from that “methodology” for **2018**

The ABS “Total Assessment” column on page 38 of its spreadsheets based on **2018** numbers is then calculated by (4) multiplying the “Special Benefit” number times 0.3918219. (*See* page 9 of Exhibit 6 where ABS states that it multiplies the “special benefit” by 0.39 ±.)

The math of this derived 2018 “Total Assessment” is shown below:

- (4) $\$9,340.69 \times 0.3918219 = \$3,659.89$ (“Total Assessment”)

3. ABS “methodology” using parallel **2019** King County Assessor’s numbers

Applying the above ABS “methodology” to parallel King County assessment valuation of property improvements (“Bldgs” on Exhibit 8) for **2019** would involve (5) multiplying the 2019 assessment for building improvements of \$1,049,800 times 0.0074 to get a “special benefit” and then (6) multiplying that “special benefit” number times 0.3918219 to derive the “total assessment.” The math based on 2019 King County numbers is as follows:

- (5) $\$1,049,800 \times 0.0074 = \$7,768.52$ (“Special Benefit”)
- (6) $\$7,768.52 \times 0.3918219 = \$3,043.88$ (“Total Assessment”)