To the Office of the City Clerk
Seattle City Hall
600 Fourth Avenue, Floor 3
PO Box 94607
Seattle, WA 98124-6907

We object to and appeal the final assessment levied against us and our property.

Name: Karen N. Gielen and Anton P. Gielen

Property

Address: 1009 Western Ave., Apt. 1209
Seattle, WA 98104
King County

Tax Parcel ID: 9195900200

Owner's Mailing Address: 1009 Western Ave., Apt. 1209
Seattle, WA 98104

We were notified on December 30, 2019 that the Final Special Benefit Study has been published and that property owners must submit their appeals by February 4, 2020 with a hearing scheduled for that day. A one day hearing will clearly not accommodate the number of potential testifiers. In addition, we each have pre-arranged travel plans that will take us out of Washington State the day of the hearing. **We respectfully request an opportunity to testify after returning to Seattle on February 12th and will require the normal 40 minutes usually allotted for a property valuation appeal by King County.** The following constitutes our objections to our proposed final LID assessment.

1. There are no "plans and specifications" on file with the Clerk's Office for the LID Improvements, and it is unlawful to move to final assessments without such "plans and specifications." Ordinance 125760, Section 3; *Local and Road Improvement Districts Manual for Washington State 6th Edition*, pp. 3, 19, 31, 44 (2009).
2. There has been no State Environmental Policy Act (SEPA) review of the Waterfront LID formation ordinance, and there are incomplete SEPA reviews of the LID Improvements themselves. It is unlawful to move forward with final assessments until all SEPA reviews are complete for both the Waterfront LID *and* the Waterfront LID Improvements. *LID Manual*, pp. 3, 6, 17, 24, 26; SMC 25.05.800.Q.

3. Without more design details and the date certain for completing construction, it is pure speculation what benefit (general or special), if any, the LID Improvements will create. *Anthony Gibbons Letter* (May 2, 2018).
4. Our property is not receiving any special benefits. It is unlawful to include any property that will not receive special benefits, and it is an unconstitutional taking of private property. *Heavens v. King County Rural Library District*, 66 Wash.2d 558, 564, 404 P.2d 453 (1965).
   The attached letter from Richard Barbieri, President, Waterfront Place Building Residential HOA to the Seattle Hearing Examiner, dated July 13, 2018 outlines in detail why the LID improvements do not provide a special benefit to our properties.
5. The process used by Valbridge to create post-viaduct values for LID properties was overly simplified and flawed. Both the preliminary and final assessments bear no relationship with corresponding King County property appraisals but were instead broadly calculated on a "Dollar per square foot" methodology. Key differences between various properties and between properties (including views, noise impact, etc.) in the same building were overlooked causing the assessments themselves to be based on speculation. In the case of our property, Valbridge assigned our property a post-viaduct value resulting in an increase of 33.3% over the King County Assessor's valuation. As you can see in the Exhibit A table, other units in the building with west facing views were assessed at an average of 9.9% increase after the demolition of the viaduct. Each of these properties have unobstructed Waterfront and Alaskan Way views from their major living areas while our unit has an obstructed water view which did not include the Viaduct and will not include the Alaskan Way "Promenade" planned by the City. Exhibit B includes a comparison of the unobstructed waterfront view of Apt. no. 1103 to our unit.
6. The estimated value lift applied by Valbridge is less than 4% which is within the margin of error for any appraisal and thus, by definition, speculation. *Anthony Gibbons Letter* (May 2, 2018). Attached is a copy of Anthony Gibbons Letter.
7. The LID Improvements are unnecessary, purely aesthetic, and adjacent to a planned 8-lane roadway and mismanaged public spaces of poor quality. There will be no special benefit.
8. The LID is not local or intended to provide special benefits. It is a regional, national, and international destination. There is no special benefit.

   Marshall Foster stated in a recent article for AAA's Journey magazine (Exhibit C), "we wanted to be one of the places that you have to see while you're in Seattle, whether you're visiting from Kent or you're visiting from across the world. We've designed it (The Waterfront Park) to be a destination park…like Millennium Park in Chicago, the High Line in New York or Golden Gate Park in San Francisco." Even the City of Seattle's Office of the Waterfront recognizes that this is not a local amenity and will, in fact, significantly increase the volume of visitors to the detriment of local residents.

9. The LID Improvements do not add anything new to the Central Waterfront, which already has a promenade, viewpoints, as well as connecting streets and bridges.
10. The construction estimates are not based upon substantially complete construction documents, are out of date, and uncertain. Final assessments will bind future City Councils and budgets to complete the LID Improvements regardless of cost. It is unlawful to bind future City Councils and future budgets to spend hundreds of millions of dollars on projects still early in the design process. Washington Attorney General Opinion 2012 No. 4 (May 15, 2012). Attached is a copy of AG Opinion 2012 No. 4.
11. We incorporate by reference all objections made as part of King County Superior Court Case No. 19-2-05733-5 SEA (Consolidated with No. 19-2-08787-1 SEA). Attached is a copy of the Third Amended Complaint.

Karen N. Gielen and Anton P. Gielen
January 29, 2020