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

Objection to Final Waterfront LID Assessment and Appeal of Final Assessment Amount

Exhibit A, LID Appeal for Tax Parcel ID: 9195900200

Parcel	2017 tax assessed value	Market value without Waterfront improvements?:	Physical address:	Taxpayer name:	Building net square footage:	% increase	view
"9195900040"	$2,783,000	$3,061,575	1009 WESTERN AVE #1103 SEATTLE WA 98104	BARBIERI RICHARD L	3,711	12.0%	full watefront from main living area
"9195900050"	$1,316,000	$1,482,525	1009 WESTERN AVE #1105 SEATTLE WA 98104	WAGONFELD JAMES+JUDITH B	1,797	12.7%	full watefront from main living area
"9195900060"	$1,302,000	$1,464,575	1009 WESTERN AVE #1106 SEATTLE WA 98104	FOSSIL INVESTMENTS LTD	1,775	12.5%	full watefront from main living area
"9195900070"	$1,510,000	$1,744,050	1009 WESTERN AVE #1107 SEATTLE WA 98104	MCWILLIAMS MARY D	2,114	15.5%	full watefront from main living area
"9195900080"	$1,175,000	$1,116,000	1009 WESTERN AVE #1108 SEATTLE WA 98104	EVARTS KATE	1,440	-5.0%	full watefront from main living area
"9195900150"	$1,846,000	$1,947,825	1009 WESTERN AVE #1204 SEATTLE WA 98104	STANSBURY MICHAEL E	2,561	5.5%	full watefront from main living area
"9195900160"	$1,355,000	$1,515,525	1009 WESTERN AVE #1205 SEATTLE WA 98104	DONOVAN MARK C	1,837	11.8%	full watefront from main living area
"9195900200"	$1,253,000	$1,669,800	1009 WESTERN AVE #1209 SEATTLE WA 98104	GIELEN ANTON P+KAREN N	2,024	33.3%	Obstructed water view from secondary sitting room

Objection to Final Waterfront LID Assessment and Appeal of Final Assessment Amount

Exhibit B, LID Appeal for Tax Parcel ID: 9195900200
Page 1 of 3

East- facing Panoramic View from 1009 Western Ave., Apt 1103 main living areas

Objection to Final Waterfront LID Assessment and Appeal of Final Assessment Amount

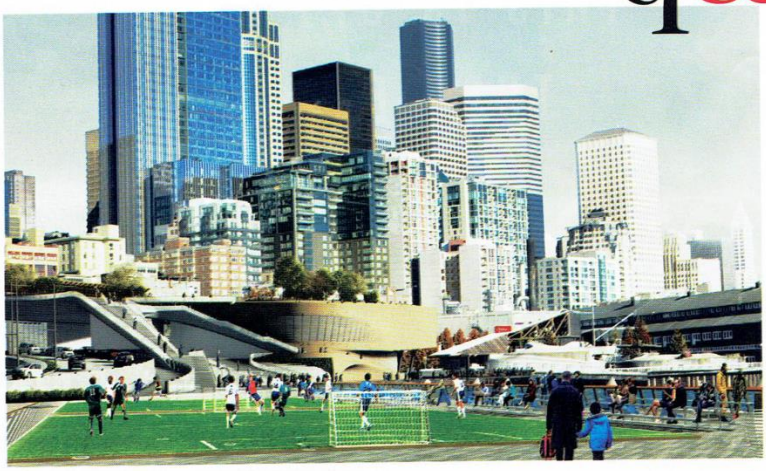
East- facing partially obstructed View from 1009 Western Ave., Apt 1209 from secondary sitting area

West view from 1009 Western Ave., Apt. 1209 main living areas

Objection to Final Waterfront LID Assessment and Appeal of Final Assessment Amount

Exhibit C for Tax Parcel Identification No. 9195900200

q&a



RENDERING COURTESY SEATTLEWATERFRONT.COM

MARSHALL FOSTER / CITY OF SEATTLE

▶ Picture Seattle. Are you thinking about waterfront landmarks such as Pike Place Market or the Great Wheel? Hold on to this image, because the waterfront is undergoing a major renovation. Marshall Foster, director of the city's Office of the Waterfront and Civic Projects, spoke with us about what visitors and residents may expect this year as the waterfront transformation chugs along toward its 2024 completion date.

Is the project on track? The project is on track. What visitors are going to see in 2020 is a lot of construction. We will be building out the new surface street: Alaskan Way gets completely rebuilt from the stadiums on the south end all the way through downtown and all the way up the hill into Belltown. That will be underway throughout the year. During that time, the public will still be able to visit the waterfront. It will be open with several lanes in each direction, providing access to all the historic piers, all the businesses and the Great Wheel. The last thing that is exciting is we'll be reopening a first piece of the waterfront, which is our concert pier.

What impact has the construction had on visitor experience and businesses? In 2018, we saw initially about 6.7 million unique visitors to the waterfront, which is down about 3 percent from 2017. Most of that [decline] is attributable to the construction. The waterfront has been in a constant state of transformation for about six years now, and we're actually quite happy to see how many people continue to come to the waterfront despite the construction.

And some are coming to see the construction? Part of what is drawing people down there is the feeling that this is sort of a city remaking itself.

What's the vision behind the waterfront project? With the Alaskan Way Viaduct down and being replaced by the tunnel, it gives the city the opportunity to reclaim its front porch on Elliott Bay, to really have a great public park that will be a defining feature of visiting Seattle.

What inspired the design? 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 to be a destination park ... like Millennium Park in Chicago, the High Line in New York or Golden Gate Park in San Francisco. — **RANIA EFTHEMES**

Objection to Final Waterfront LID Assessment and Appeal of Final Assessment Amount

July 13, 2018

Hand Delivered

Honorable Hearing Examiner
Public Hearings
Waterfront Seattle Project LID
City of Seattle

Re: Discussion of Flaws in Special Benefit Study for Waterfront Seattle LID

Dear Sir or Madam

Waterfront Place Building Residential Condominium (Waterfront Place") is located at 1009 Western Ave., Seattle (King Co. Property Tax IDs 919590-0020 through -0290).

I write on behalf of the Board of Directors of the Waterfront Place Home Owners Association to advise you that the LID itself and the Valbridge Special Benefits Study May 9, 2018 ("SBS") supporting it are flawed for the following reasons which particularly affect Waterfront Place. I currently hold original signed formal protest forms objecting to formation of the Waterfront Seattle LID (the "LID) by 90% of the parcel owners comprising Waterfront Place, which I will deposit directly with the City Clerk of Seattle.

I. No Special Benefit and No Calculation of LID Cost for Waterfront Place.

The legislation providing authority to Seattle to levy assessments by an LID requires that the amount of an assessment not materially exceed either the special benefit or the cost of the LID improvement. The proposed LID does not satisfy either requirement with regard to Waterfront Place.

Waterfront Place is located on the central waterfront, on Western Ave. between Madison and Spring. Waterfront Place is immediately across Alaskan Way from Pier 54 on the waterfront. Across Alaskan Way for three blocks to the south of Waterfront Place are the fire station and the Seattle ferry terminal. Across Alaskan Way for three blocks to the north of Waterfront Place are Piers 55, 56 and 57.

The SBS describes the "before" conditions (the $4.7B project without the LID) within three blocks of Waterfront Place as follows (pgs. 103-104):

"• The Alaskan Way Viaduct Replacement Project (AWVRP) will be complete, with the viaduct eliminated and the SR 99 tunnel in operation.
• The Seawall project will be complete and will include a new sidewalk inset with lightpenetrating surface (LPS).
• The "Before" condition assumes a rebuilt "Main Corridor" (see description below).
• Construction of the new Alaskan Way between S King Street and Pine Street, along the east side of the right of way
• A dedicated transit lane in each direction along Alaskan Way between S. King Street and Columbia Street and on Columbia Street between Alaskan Way and First Avenue
• Northbound ferry queuing lanes between S. King Street and Yesler Way, which include double left-turn lanes between S. Main Street and Yesler Way onto Colman Dock
• On-street parking and loading zones located along the curbside where space is available
Improvements for pedestrians would include wider sidewalks along the east and west sides of the new Alaskan Way. Sidewalks would continue along both sides of Elliott Way, with other pedestrian improvements including:

- Rebuilding the portion of the Marion Street pedestrian bridge over Alaskan Way, which connects to the Seattle Ferry Terminal.
- Reconstructing sidewalks and parking at Seneca Street between Alaskan Way and Western Avenue.
- A two-way bicycle facility would run along the west side of the new Alaskan Way. The facility would begin at S. King Street and continue north on the west side of Alaskan Way to about Virginia Street, where it would cross the road to join the existing path on the east side of the roadway. At the new intersection with Elliott Way, the bicycle facility would transition to separate northbound and southbound paths that would connect with existing bicycle lanes on Elliott and Western Avenues in Belltown.
- Within the footprint of the proposed "Promenade" LID element, the City could either install an extensive sidewalk or a double aisle, 60-degree angled parking arrangement between Union and Pike streets, and a single aisle parking arrangement between Union and Madison Street, totaling 115 new parking spaces."

The SBS describes the "after" conditions (with the LID) within three blocks of Waterfront Place as follows (pg 104):

"The Promenade would be a continuous public open space along the west side of the new Main Corridor from S King Street to Pine Street that would be designed for walking, sitting, gathering, and viewing the waterfront. The "Light Penetrating Surface" panels which constitute the westernmost 15± feet of the future promenade were built with the seawall are considered part of the "Before" condition and so are not factored into the LID special benefit calculations for the Promenade."

In fact, there is no measurable difference between the "before" and "after" conditions. When pressed in the last month for a true depiction of what the Promenade adjacent to the new Alaskan Way would look like without ("before") and with ("after") the LID, the City produced the following graphics:

Above is the "before" (without the LID). The City acknowledges that the light green areas between the new Alaskan Way and the piers are drainage swale areas required for the construction of Alaskan Way, and as such would have also have to include plantings. Compare the "before" graphic to the following "after" graphic, and the only difference is what the City elects to plant in the drainage swales:

Unlike any other Local Improvement District ever imposed by Seattle, this LID seeks to plug a $200M funding shortfall in a $4.7B regional infrastructure project. The result of this process is there has never been any accurate cost established for the Promenade, the only "improvement" significant to Waterfront Place.

The City acknowledges it has never developed a cost estimate for building the "before" version of the pedestrian and bike lane and plantings and drainage swale areas adjacent to the new surface level Alaskan Way. Therefore the City has no realistic idea of whether there is any significant difference between the cost of building those areas as depicted in the "before" graphic and the "after" graphic which it characterizes as the Promenade LID improvement. Based on the guesstimates provided to date, every element of the cost of the "after" version would be required to construct the "before" version which the City is already obligated to deliver under the SBS. There is no significant additional cost for what the City calls the Promenade.

Neither the "before" or "after" condition of Alaskan Way and the adjacent walkway and bike path is a park. Both conditions describe a tree lined boulevard adjacent to commercial piers on a waterfront with no elevated viaduct. Even if there were a measurable cost difference between the "before" and "after" conditions, there is no measurable difference in special benefit to Waterfront Place from the before and after conditions of the Promenade—certainly nothing approaching the nearly One Million Dollars in special benefit assigned to the residential apartments of Waterfront Place.

II. Not a Single LID Project.

The LID is not a single project with a consistent measurable impact on Waterfront Place. Every component of the proposed LID other than the Promenade is either so distant from Waterfront Place as to be meaningless or is actually detrimental to the value of Waterfront Place. The SBS acknowledges (pg.38-39), only improvements enhancing the passive use of a park have any positive impact on residential values. Any modification which increases traffic and pedestrian density or converts passive use into active use performance centers is actually detrimental to a residential condominium.

- No component of converting the existing ferry terminal to the south into a major transit hub has any benefit to Waterfront Place, even assuming that there is actually any difference between the before and after conditions of that transit hub.
- The only LID component actually involving a park is the demolition and reconstruction of the existing Waterfront Park more than three blocks north of Waterfront Place. The specific purpose of this demolition and reconstruction is to convert it into a social gathering/performance center, detrimental to Waterfront Place even if considered close enough to have an impact.
- Every other component of the proposed LID, including the most expensive Overlook Walk component, is designed to deliver millions more tourists and pedestrians to a pre-existing waterfront boulevard/walkway/bike path which is already directly accessible on flat terrain to Waterfront Place.

Even if the the Promenade had a measurable special benefit to Waterfront Place, the SBS fails to account for the more than offsetting detrimental impacts of all other elements of the LID.

III. Conclusion.

The following graphic prepared by the City of Seattle purports to show the "after" condition of the Seattle Waterfront Project LID looking north from the ferry terminal, with Waterfront

Place the structure directly in the middle of the graphic north of the ferry terminal. In fact, the graphic looks exactly as the waterfront adjacent to Waterfront Place will look without the LID.

The proposed LID has no special benefit for Waterfront Place.

Respectfully Submitted,

Richard Barbieri, President
Waterfront Place Building Residential HOA

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