September 21, 2020

Notice of Appeal

Waterfront LID No. 6751

Hearing Examiner Case No. CWF-0215

Property Owner Jane A. Finch

Parcel Number 2570280140

Address: 1507 Western Avenue, Unit Number 303, Seattle, WA 98101

I, Jane A. Finch, owner of the condominium property located at 1507 Western Avenue, Unit Number 303, Seattle, WA, 98101, Parcel Number 2570280140, pursuant to SMC 20.04.090.C respectfully submit the appeal of the recommendations of the Hearing Examiner in the matter of Waterfront LID No. 6751 Case No. CWF-0215.

I request a hearing on this appeal.

I appeal the following portion of the recommendation of the Hearing Examiner found on pages 57-58 of the Seattle Central Waterfront Improvement Program, Local Improvement District, Assessment Hearing, Hearing Examiner Findings and Recommendation related to my Case No. CWF-0215:

"CWF-0215 (2570280140) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3 ,4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included a discussion concerning valuations of other condominiums in the same building, and also questioned the City valuation process as a challenge to the City's appraiser's valuation for the property. Without additional supporting evidence concerning the valuations of comparable condominiums, the concerns related to the City valuation process and the absence of analysis and data concerning the subject property are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed. Recommendation: denial"

1. With regard to Valuations of other condominiums in the same building, the Hearing Examiner's own LID Property Search Tool records show the following comparison for my Unit 303, Parcel Number 2570280140 with Unit 010, Parcel Number 2570280010:

   Unit 303, Parcel Number 2570280140

   Special Benefit and Preliminary Assessment:

   Special Benefit: $14,670

   Preliminary Assessment Percentage*: 48.27%

*Percentage is uniform for all properties

Preliminary Assessment (special benefit x assessment percentage: $7,081

Additional Detail

Market value without Waterfront Improvements: $489, 000

Market value with Waterfront Improvements: $503,670

The difference in market value equals your special benefit number above.

Special benefit as a percentage of market value: 3%

Preliminary assessment as a percentage of market value: 1.45%

Property Data from King County Assessor

Property Name: Fix Building The Condominium

Physical Address: 1507 Western Avenue #R303 Seattle WA 98101

Mailing Address: 2507 Western Avenue, #303 Seattle, WA 98104

Taxpayer Name: Jane A Finch

Present Use: Condominium (Mixed Use)

Zoning: PMM-85

Building gross square footage: 24,640

Building net square footage: 815

Special benefit and preliminary assessment as of: 4/5/2018

King County Assessor data as of: 1/30/2018

Unit Comparison within my Building:

Unit 010, Parcel Number 2570280010

Special Benefit and Preliminary Assessment

Special Benefit: $412

Preliminary assessment percentage*: 48.27%

*Percentage is uniform for all properties

Preliminary assessment (special benefit x assessment percentage) $199

Additional Detail

Market value without Waterfront improvements: $164,900

Market value with Waterfront Improvements: $165,312

The difference in market value equals your special benefit number above.

Special benefit as a percentage of market value: 0.25%

Preliminary assessment as a percentage value: 0.12%

Property Data from King County Assessor

Property name: Fix Building The Condominium

Physical address: 1507 Western Avenue #C010

Present use: Condominium (Mixed Use)

Zoning: PMM-85

Building gross square footage: 24,640

Building net square footage: 1,968

Special benefit and preliminary assessment as of: 4/5/2018

King County Assessor data as of: 1/30/2018

UPDATE: Please note the data used to populate the search tool is based on the proposed final assessment roll. The official proposed final assessment roll is on file and available to be viewed at the Office of the City Clerk and online: proposed final assessment roll [http://clerk.seattle.gov/~ CFS_321491.pdf]

The City received property owner information from the King County Treasurer's office on 12/3/2019 provides the following update: My Unit 303, parcel number 2570280140

Property Data from King County Treasurer

Taxpayer name: Jane A Finch
Final Special Benefit and Assessment

Proposed final assessment {special benefit x assessment percentage} = $5,748

Final special benefit = $14,670

Final assessment percentage* : 39.2%

Comparison Unit 010, Parcel Number 2570280010

Final Special Benefit and Assessment

Proposed final assessment (special benefit x assessment percentage) =$392

Final special benefit= $1,000

Final assessment percent* : 39.2%

I question why my final assessment is $5,748 with a final special benefit of $14,670 for a unit with 815 square feet on the third floor of my building is considered so much more in value when compared with a unit (Unit 010 parcel number 2570280010) that has 1968 square feet, has kitchen facilities with bathroom has a $392 final assessment and a final special benefit of $1,000. They have rented the unit as both a commercial space and live/work space. I currently have a partial view but it will be lost to the Seattle Aquarium Ocean Pavilion that is planned. I am not able to find plans with specifications but can provide the following drawing found on Page 36 at this link:
https://www.seattleaquarium.org/sites/default/files/files/SEASOP_ScopingSummaryReport_062218.pdf

2. Included in the denial remarks was the statement: "The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit."

   As with my original letter of appeal, I was unable to find plans with specifications, and a budget itemizing costs. How can the City LID Waterfront Project determine there would be a special benefit to my property lacking details?

   Furthermore, the project will not be completed until 2024. Typically, costs change dramatically over time. And what about possible design changes, cost over runs?

   There are so many questions related to the plans, design, and costs that are uncertain at this point. I fail to see how I am to provide proof that this project will be special benefit to my property. In fact, the sketches of the Overwalk and the Aquarium Ocean Pavilion suggests that the Overwalk and the Aquarium Pavilion would be placed on the west side of the Fix Building where I live and may possibly completely obstruct my view. That would be special benefit to me? Please see: Page 36 of

   https://www.seattleaquarium.org/sites/default/files/files/SEASOP_ScopingSummaryReport_062218.pdf

   For your consideration.
   Sincerely,
   Jane Finch

   Emailed to the City Clerk on September 22, 2020