To:
City of Seattle Office of the City Clerk
Attention: Waterfront LID Appeal, CWF-0295
P.O. Box 94728; Seattle, WA 98124-4728

From:
Rick Bohrer
2021 1st Ave, APT D-16
Seattle, WA 98121

Tuesday, February 16, 2021

To whom it may concern,

I am submitting this appeal of the LID assessed against my property:

Parcel number:	5160650560
Property description:	Unit D-16 in Market Place North Condominium
Year built:	1982 (see Appendix-B: document (2) in "Reference Documents")
LID assessment:	$19,015 or $11.26/sf
Ref:*	Page 32, line B-193-056

* see Appendix-B: refers to locations in document (1) in "Reference Documents"

This appeal also provides additional information supporting claims made in an appeal submitted by email on February 3, 2020 at 10:24am, sent to LIDHearingExaminer@seattle.gov, from rick.bohrer@gmail.com.

The LID assessed against my unit is improperly and inappropriately high, both when compared to other units in the same building, and when compared to units in other nearby buildings.

For reference, my unit is on floor 14/16 and the top floor is 18/20 (yes, the floor names are peculiar). There are only four (4) units on the top floor, and seven (7) units on the floor my unit resides.

The following comparison, and specific objections, are based on a comparison of LID assessments for the top two floors of my building on a square footage (sq.ft.) basis, and also on a comparison of view quality and market value. The table in Appendix-A identifies the units being compared.

Referring to the table in Appendix-A, the following reasons describe why the LID assessment against my property (5160650560) is improper and inappropriate:

1. Two units on top floor (5160650660 and 5160650740) are assessed at $11.26/sf. Both of these units are substantially larger, have superior views by virtue of being on a higher floor, and have a much higher market value.

2. The remaining two top floor units (5160650860 and 5160650850) are assessed only $8.08/sf. One of these units is the same size as mine, the other is substantially larger. Both have superior views by virtue of being on a higher floor. These units have a lower market value ONLY due their low tax-value from being held by the same owners for decades. Both are top floor units, have several attributes that improve on my unit, and if listed today would demand a higher market value than my unit.

3. The unit to the south of mine (5160650490), on the same floor, is assessed only $7.84/sf. Yet this unit is far larger (3,300 sf), has the same or better view, and a much higher market value.

4. All units on floor 14/16 -- EXCEPT MINE -- are assessed a LID of only $7.94/sf or $8.32/sf. And, among the units on my floor, mine is not the largest, does not have the best view, nor does it have the highest market value. My unit is the only unit on floor 14/16 being assess $11.26/sf.

It improper and inappropriate that my unit be assessed a higher $/sf than ALL other comparable units in the building, a rate that only larger, higher valued, units with superior views were assessed.

Appendix-C and Appendix-D compare 2 units The Fix Building (1507 Western Avenue) and two units in The Pomeroy (2319 1st Avenue), both nearby buildings. In both cases, the amount assessed against these units is far smaller than that assessed against my unit, grossly so in the case of the Pomeroy. In addition, as can be seen in the maps in Appendices A, C, and D, both The Fix Building and The Pomeroy received enormous benefit and increased value from the removal of the Alaskan Way viaduct. Massive reductions in noise levels were achieved along with vastly improved views. By comparison, my building (2021 1st Ave) received very very little reduction in noise and improvement of view (noise and traffic was buffered and hidden by the wall behind Victor Steinbrueck park and the Market Place businesses).

Finally, as further support, I had my unit appraised in 2017. Surprisingly, the measured square footage was smaller -- only 1,524 rather than the 1,688 per KCR. In addition, the appraised value was only $1,375,000, which is lower than the tax-value at that time[4]. And, since 2017, tax-values have dropped[4]. The appraisal is attached (photos removed to reduce size), along with this document, to the submittal email.

I respectfully request that my LID assessment be reduced to $7.84/sf, or $11,948 based on a size of 1,524 square feet. The $7.84/sf value was applied to two other properties on my floor as seen in the table in Appendix-A.

Thank you for your consideration,
-Rick Bohrer

APPENDIX – A : comparison of units on top two floors of Market Place North Phase 1 Condominium

Parcel #[1]	Unit #	Floor*	Market Value[1]	Size[1] (sq. ft.)	LID[1] Total	Ref**	LID as $/sq.ft.	Last Sold	View Quality
5160650490	C-14 Danelo	14/16	$2,640,000	3,300	$25,860	Pg: 32 Ln: B-193-049	$7.84	08/07/1998[3]	Excellent[3]
5160650560	D-16 Bohrer	14/16	$1,941,200	1,688	$19,015	Pg: 32 Ln: B-193-056	$11.26	01/14/2008[4]	Excellent[4]
5160650640	E-14 Lorentz		$1,343,850	1,581	$13,164	Pg: 32 Ln: B-193-064	$8.32	09/10/2007[5]	Excellent[5]
5160650650	E-16 Mcluckie	14/16	$1,343,850	1,581	$13,164	Pg: 32 Ln: B-193-065	$8.32	04/09/2014[6]	Excellent[6]
5160650730	F-14 Milkowski	14/16	$1,779,050	2,093	$17,427	Pg: 32 Ln: B-193-073	$8.32	10/18/2011	Excellent
5160650830	G-14 Crowe	14/16	$1,345,600	1,682	$13,181	Pg: 33 Ln: B-193-083	$7.84	10/03/1997	Excellent
5160650840	G-16 Jensen	14/16	$1,075,250	1,265	$10,533	Pg: 33 Ln: B-193-084	$8.32	07/24/2007[7]	Excellent[7]
5160650660	E-18 Buchanan	18/20	$2,206,850	1,919	$21,617	Pg: 32 Ln: B-193-066	$11.26	01/09/2018[10]	Excellent[10]
5160650740	F-18 ILU LLC.	18/20	$2,178,100	1,894	$21,336	Pg: 32 Ln: B-193-074	$11.26	0615/2004[11]	Excellent[11]
5160650850	G-18 Ihrig+Knox	18/20	$1,387,650	1,682	$13,593	Pg: 33 Ln: B-193-085	$8.08	08/27/1996[12]	Excellent[12]
5160650860	G-20 Gerberding	18/20	$1,485,000	1,800	$14,546	Pg: 33 Ln: B-193-086	$8.08	06/18/1993[13]	Excellent[13]

Superscripts in column headings apply to all values in column.
Superscripts refer to documents listed in Appendix-B.
* floor 14/16 is a single floor and provides access to all “14” and “16” units. Floor 18/20 is a single floor and provides access to all “18” and “20” units.
** Ref column provides page and line number references to document (1) listed in Appendix-B.

Republic Parking Lot
30-245 D C C Lot
3.7 (3)
Parking lot · 2333 Western Ave
Old viaduct location.
2021 1st Ave was further from the viaduct, and both insulated and protected by a tall concrete wall.
Tall concrete wall insulated sound from viaduct.
Department of Social & Health Services, DSHS
Takeout • Delivery
Cedar & Spokes Coffee
Takeout
Cloudburst Brewing
Elliott Ave
Lenora St
2nd Ave
Stewart St
Cost Plus World Market
Furniture Store
Seattle Marriott Waterfront
4.4 (2345)
4-star hotel
2021 1st Ave, Seattle, WA 98121
Enterprise Rent-A-Car
Aerlume Seattle
Cutters Crabhouse
Takeout • Delivery
The Nest Rooftop Bar
Starbucks
Takeout
Pine St
Rogowski Wealth Management
Alaskan Way
Old Stove Brewing
Pike Place Fish Market
Pike Pl

APPENDIX – B

Reference Documents:

1. Waterfront Local Improvement District (LID #6751) Final Assessment Roll CORRECTION. Note that this document has inconsistent page numbers. http://clerk.seattle.gov/~CFS/CF_321491.pdf

2. Market Place North Phase 1 Condominium. King County Parcel Viewer property report. https://blue.kingcounty.com/Assessor/eRealProperty/Dashboard.aspx?ParcelNbr=5160650000

3. King County Parcel Viewer for 2021 1st Ave, Unit C-14, parcel #51506500490. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650490

4. King County Parcel Viewer for 2021 1st Ave, Unit D-16, parcel #5160650560. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650560

5. King County Parcel Viewer for 2021 1st Ave, Unit E-14, parcel #5160650640. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650640

6. King County Parcel Viewer for 2021 1st Ave, Unit E-16, parcel #5160650650. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650650

7. King County Parcel Viewer for 2021 1st Ave, Unit F-14, parcel #5160650730. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650730

8. King County Parcel Viewer for 2021 1st Ave, Unit G-14, parcel #5160650830. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650830

9. King County Parcel Viewer for 2021 1st Ave, Unit G-16, parcel #5160650840. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650840

10. King County Parcel Viewer for 2021 1st Ave, Unit E-18, parcel #5160650660. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650660

11. King County Parcel Viewer for 2021 1st Ave, Unit F-18, parcel #5160650740. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650740

12. King County Parcel Viewer for 2021 1st Ave, Unit G-18, parcel #5160650850. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650850

13. King County Parcel Viewer for 2021 1st Ave, Unit G-20, parcel #5160650860. https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=5160650860

14. King County Parcel Viewer for 1507 Western Ave, Unit R204, parcel #2570280100.
https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=2570280100

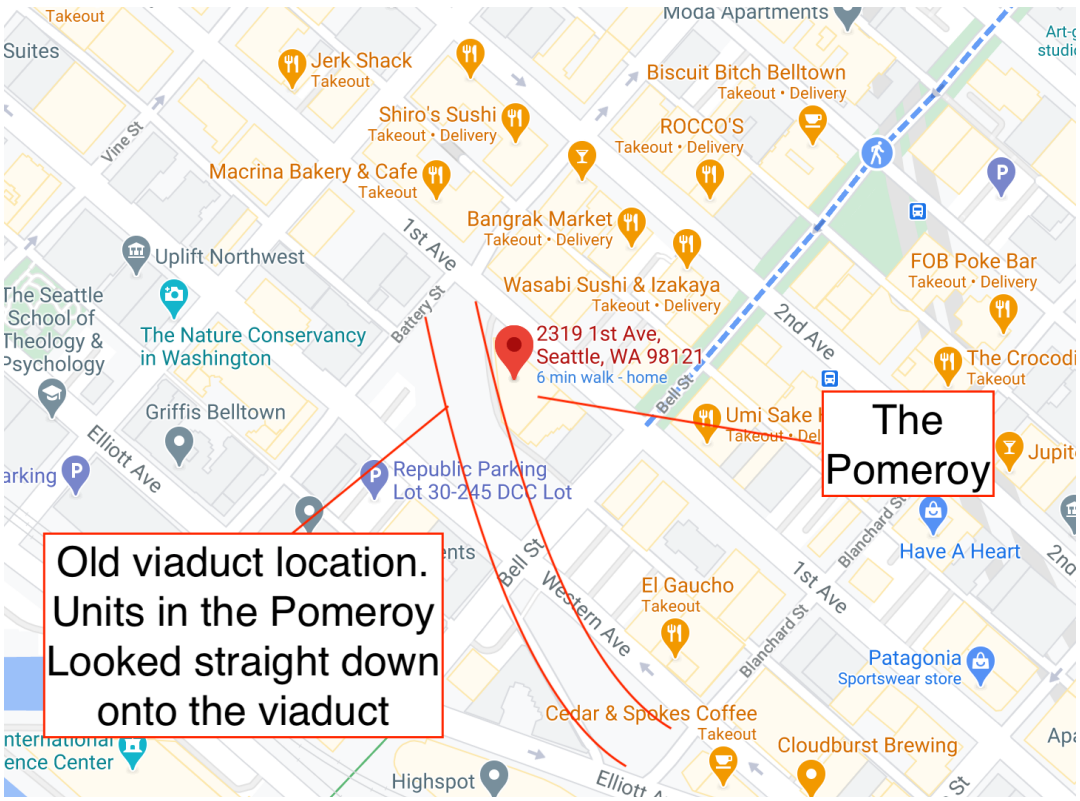
15. King County Parcel Viewer for 1507 Western Ave, Unit R602, parcel #2570280280.
https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=2570280280

16. King County Parcel Viewer for 2319 1st Ave, Unit 804, parcel #6839900520.
https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=6839900520

17. King County Parcel Viewer for 2319 1st Ave, Unit 803, parcel #6839900510.
https://blue.kingcounty.com/Assessor/eRealProperty/Detail.aspx?ParcelNbr=6839900510

Appendix – C : The Fix Building, 1507 Western Ave

Parcel #[1]	Unit #	Floor*	Market Value[1]	Size[1] (sq. ft.)	LID[1] Total	Ref**	LID as $/sq.ft.	View Quality
2570280100	R204 Peugh	02[14]	$691,800	1,153	$8,132	Pg: 82 Ln: E-002-010	$7.05	Excellent[14]
2570280280	R602 Kelly+Holmes	06[15]	$610,400	872	$7,175	Pg: 82 Ln: E-002-028	$8.23	Excellent[15]

Appendix – D : The Pomeroy, 2319 1st Avenue

Parcel #[1]	Unit #	Floor*	Market Value[1]	Size[1] (sq. ft.)	LID[1] Total	Ref**	LID as $/sq.ft.	View Quality
6839900520	804 Blasi+Hellar	8[16]	$1,866,200	2,666	$3,656	Pg: 26 Ln: B-115-052	$1.37	Excellent[16]
6839900510	803 Ferrin	8[17]	$1,328,600	1,898	$2,603	Pg: 26 Ln: B-115-051	$1.37	Excellent[17]