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

Date: Tuesday, February 16, 2021 (revised and clarified Thursday March 4, 2021)

APPEAL – Waterfront Local Improvement District (LID #6751)

I am submitting this appeal of the LID assessed against:

Parcel number:	5160650560 ("The Property")
Property description:	Unit D-16 in Market Place North Condominium
LID assessment:	$19,015 or $11.26 per square foot
Ref:*	Page 32, line B-193-056

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

This appeal elaborates on the claims made in the original appeal submitted by email on February 3, 2020 at 10:24am, sent to LIDHearingExaminer@seattle.gov, from rick.bohrer@gmail.com. The Hearing Examiner writes that

> *"Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property"*
> *(document 2 in Appendix-B, page 78, case CWF-0295).*

The following arguments provide evidence of, and reference to, supporting information that the LID assessment against The Property is improperly and inappropriately high and should be reduced.

SUMMARY OF OBJECTIONS

The $19,015 LID (document 1 in Appendix-B, page 32, line B-193-056) assessed against The Property is in error. It is higher, on a dollar per square foot ($/SF) basis, than comparable properties in the same building and even on the same floor.

BASIS OF APPEAL

A comparison of The Property with other properties in the same building, and on the same floor, show that the LID assessment against The Property is in error. The other properties compared are shown to be of equal or greater square footage, have an equal or superior view, and have a comparable or greater market value, yet have a lower LID assessment on a dollar per square foot basis.

SUMMARY OF RELIEF SOUGHT

I respectfully request that the LID assessment against The Property be **reduced to $13,234**, which is $7.84 per square foot based on a size of 1,688 square feet. This dollar per square foot amount was applied to comparable properties in the same building and on the same floor as The Property.

DISCUSSION AND DETAILS

The LID assessed The Property of $11.26/SF is in error. It is improperly and inappropriately high, both when compared to other units in the same building, and when compared to units in a nearby buildings. In the objector file for case CWF-0295 (document 3 in Appendix-A, page 10), the objector writes:

> *"There are units in my building that are larger and with better views and higher appraised values than my unit, yet their LID assessments are significantly less than the assessment for my unit"*.

In response to this, the Hearing Examiner writes:

> *"Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property" (document 2 in Appendix-B, page 78, case CWF-0295).*

The following discussion provides evidence of, and reference to, supporting information that the LID assessment against The Property is in error, is improperly and inappropriately high, and should be reduced.

For reference, The Property is on floor 14/16 and the top floor – one floor above – is 18/20 (yes, the floor names are peculiar). There are only four (4) units on the top floor (18/20), and seven (7) units on the floor on which The Property resides (14/16). All of these properties have excellent views (per KCR), and those on the uppermost floor are considered to have superior views by virtue of being on a higher floor.

The following comparison and specific details are based on a comparison of LID assessments for the top two floors of the building in which The Property resides (Market Place North Phase 1 Condominium) on the basis of both square footage (SF) and market value. Information is taken from Waterfront Local Improvement District (LID #6751) Final Assessment Roll Call (document 1 in Appendix-B). The table in Appendix-A identifies the units being compared and provides references to supporting documents.

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

1. Two units on the 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 The Property, 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 upon those of The Property, and if listed for sale today would demand a higher market value than The Property.

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

4. All units on floor 14/16 – EXCEPT for The Property – are assessed a LID of only $7.94/SF or $8.32/SF. Additionally, among the units on the same floor, The Property is not the largest, does not have the best view, nor does it have the highest market value. The Property is the *only* unit on floor 14/16 being assessed $11.26/SF despite having no unique characteristics.

It is improper and inappropriate that The Property be assessed a higher dollar per square foot than ALL other comparable units in the building, a rate that only larger, higher valued, units with superior views are assessed.

In the objector file for case CWF-0295 (document 3 in Appendix-A, page 10), the objector writes:

> *"Buildings such as the Pomeroy (2319 1st Ave) 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 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).Yet there are units in the Pomeroy that are larger and with better views and*

higher appraised values than my unit, yet their LID assessment is half of the assessment for my unit".

In response to this, the Hearing Examiner writes:

> *"Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property"* *(document 2 in Appendix-B, page 78, case CWF-0295).*

The following discussion provides evidence of, and reference to, supporting information regarding LID assessments and market valuations in The Pomeroy, and the benefit received by units in The Pomeroy due to removal of the Alaskan Way Viaduct.

Appendix-C compares two units in The Pomeroy (2319 1st Avenue), a nearby building on the same street. In both cases, the amount assessed against these units is an order of magnitude smaller than that assessed against The Property on a dollar per square foot basis ($1.37/SF vs $11.26/SF). In addition, as can be seen in the maps in Appendices A and C, 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, the building in which The Property resides (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, and removal of the viaduct provided little benefit compared to that enjoyed by units in The Pomeroy. While it might be argued that units in the Pomeroy receive less of a special benefit due to the buildings' location (only 3 blocks north of Market Place North), the benefit received from removal of the viaduct is enormous and outweighs any small impact due to the location difference of just 3 blocks.

The prior discussions and evidence show that the LID assessment against The Property is matched on a dollar per square foot basis only by larger properties with superior views and higher market values. There is no justification or logic to support such a large assessment. The evidence also illustrates the gross differences in assessments of comparable units in The Pomeroy, a building just 3 blocks away that received enormous benefit from removal of the Alaskan Way Viaduct. Separately, and even more so in combination, this evidence shows that the LID assessment against The Property is in error.

I respectfully request that my LID assessment be **reduced to $13,234**, which is $7.84/SF based on a size of 1,688 square feet. The $7.84/SF value was applied to two other properties in the same building and on the same floor, as shown 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	Excellent
5160650560	D-16 Bohrer	14/16	$1,941,200	1,688	$19,015	Pg: 32 Ln: B-193-056	$11.26	01/14/2008	Excellent
5160650640	E-14 Lorentz		$1,343,850	1,581	$13,164	Pg: 32 Ln: B-193-064	$8.32	09/10/2007	Excellent
5160650650	E-16 Mcluckie	14/16	$1,343,850	1,581	$13,164	Pg: 32 Ln: B-193-065	$8.32	04/09/2014	Excellent
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	Excellent
5160650660	E-18 Buchanan	18/20	$2,206,850	1,919	$21,617	Pg: 32 Ln: B-193-066	$11.26	01/09/2018	Excellent
5160650740	F-18 ILU LLC.	18/20	$2,178,100	1,894	$21,336	Pg: 32 Ln: B-193-074	$11.26	0615/2004	Excellent
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	Excellent
5160650860	G-20 Gerberding	18/20	$1,485,000	1,800	$14,546	Pg: 33 Ln: B-193-086	$8.08	06/18/1993	Excellent

Superscripts in column headings apply to all values in column.
Superscripts in non-heading table cells 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
The Nest Rooftop Bar
Cutters Crabhouse
Takeout • Delivery
Starbucks
Takeout
Pine St
Rogowski Wealth Management
Alaskan Way
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. Final Findings and Recommendation of the Hearing Examiner for the City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751).
   http://clerk.seattle.gov/~CFS/CF_321888.pdf

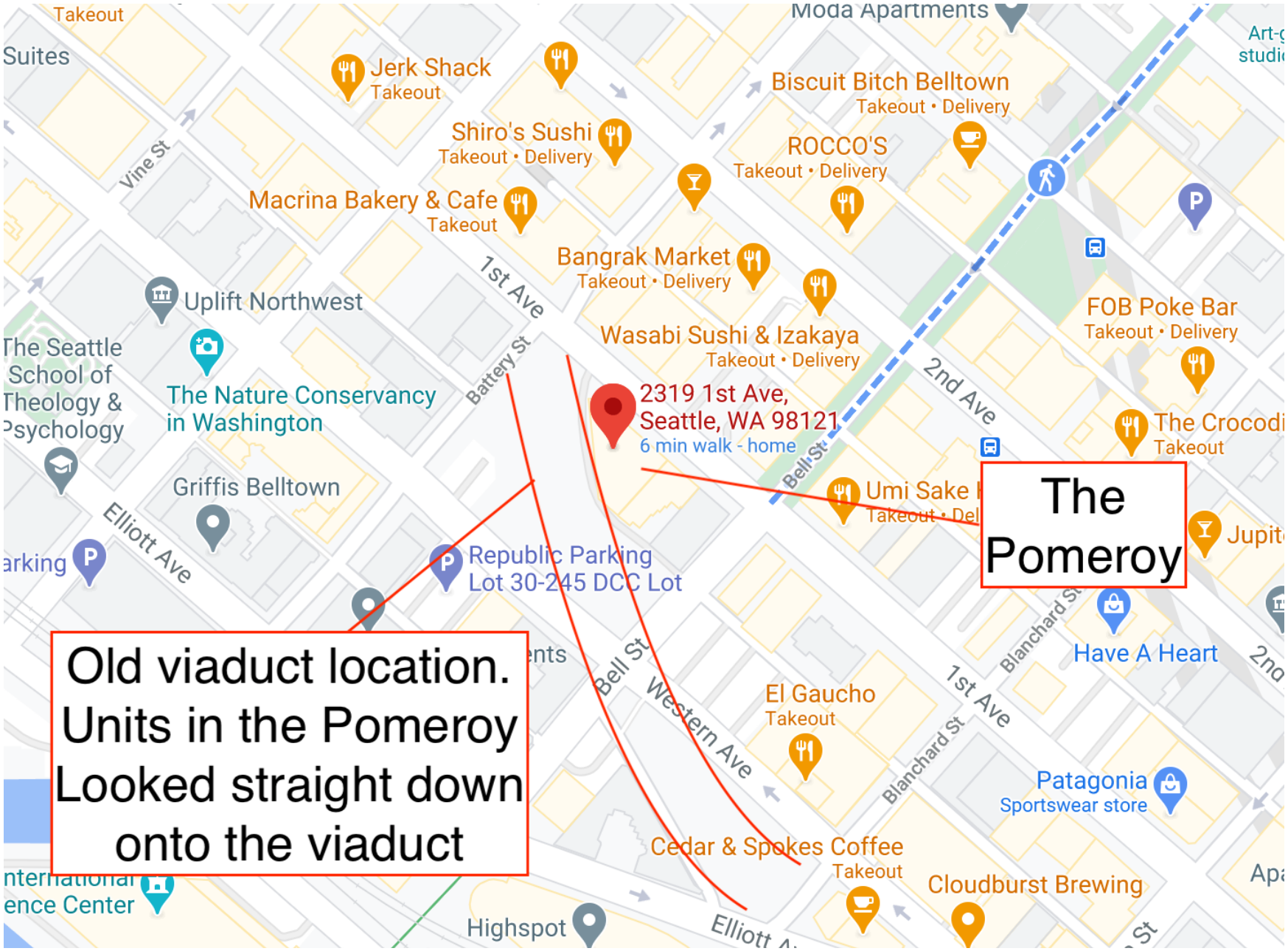
3. Objector files for case CWF-0295, accessible at the following location:
   https://www.seattle.gov/hearing-examiner/waterfront-lid-hearing

Appendix – C : 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	$1,866,200	2,666	$3,656	Pg: 26 Ln: B-115-052	$1.37	Excellent
6839900510	803 Ferrin	8	$1,328,600	1,898	$2,603	Pg: 26 Ln: B-115-051	$1.37	Excellent

Superscripts in column headings apply to all values in column.

* Ref column provides page and line number references to document (1) listed in Appendix-B.


Takeout
Suites
Jerk Shack
Takeout
Shiro's Sushi
Takeout • Delivery
Macrina Bakery & Cafe
Takeout
Vine St
Moda Apartments
Biscuit Bitch Belltown
Takeout • Delivery
ROCCO'S
Takeout • Delivery
Bangrak Market
Takeout • Delivery
1st Ave
Uplift Northwest
The Seattle School of Theology & Psychology
The Nature Conservancy in Washington
Battery St
Wasabi Sushi & Izakaya
Takeout • Delivery
2319 1st Ave, Seattle, WA 98121
6 min walk - home
2nd Ave
FOB Poke Bar
Takeout • Delivery
The Crocodi
Takeout
Bell St
Umi Sake
Takeout • Del
The Pomeroy
Jupit
Griffis Belltown
Elliott Ave
Republic Parking Lot 30-245 DCC Lot
Old viaduct location. Units in the Pomeroy Looked straight down onto the viaduct
Bell St
Western Ave
El Gaucho
Takeout
1st Ave
Blanchard St
Have A Heart
Patagonia
Sportswear store
Cedar & Spokes Coffee
Takeout
Cloudburst Brewing
Highspot
Elliott Ave