Attachment A

Master List of Taxpayer's Filings and Evidence Presented		
	Presentation before Hearing Examiner	**Date**
	Opening Statement (all Perkins cases) **Anthony Gibbons' Direct and Cross-examination (all Perkins cases)** **Randall Scott's Direct and Cross-examination (all Perkins cases)**	3/3/2020
	Fourth Avenue Associates' Presentation of its Case-in-chief (CWF-0423) o Ben Scott and Gary Carpenter's property-specific direct and cross-examination **Brian O'Connor's Direct and Cross-examination (CWF-0425, 0426, 0427, 0440, 0441)** **Equity Residential's Presentation of its Case-in-chief (CWF-0425, 0426, 0427, 0440, 0441)** o Ben Scott, Brian O'Connor, and Ed Leigh's property-specific direct and cross-examination	3/5/2020
	Equity Residential's Presentation of its Case-in-chief (CWF-0425, 0426, 0427, 0440, 0441) o Ben Scott's property-specific direct and cross-examination **SCD2+U, LLC's Presentation of its Case-in-chief (CWF-0421)** o Ben Scott and Christian Gunter's property-specific direct and cross-examination **GID's Presentation of its Case-in-chief (CWF-0410, 0411, 0412, 0416)** o Ben Scott and Elton Lee's property-specific direct and cross-examination **Peter Shorett's Direct and Cross-examination (CWF-0318, 0413, 0414, 0415, 0417, 0418, 0429, 0430, 0431, 0432, 0433, 0434, 0435, 0436, 0437, 0438, 0439)**	3/11/2020
	RRRR Investments' Presentation of its Case-in-chief (CWF-0430 and 0431) o Peter Shorett and Byron Madsen's property-specific direct and cross-examination **Sound Vista's Presentation of its Case-in-chief (CWF-0435)** o Peter Shorett and Greg Vic's property-specific direct and cross-examination **United Way's Presentation of its Case-in-chief (CWF-0417)** o Peter Shorett and David Brown's property-specific direct and cross-examination **John Gordon's Direct Examination regarding Valuation of Hotels Generally (CWF-0318, 0413, 0414, 0415, 0418, 0429, 0432, 0433, 0434, 0436, 0437, 0438, 0439)** **Hedreen's Presentation of its Case-in-chief (CWF-0413, 0414, 0418, 0429, 0436, 0437, 0438)** o John Gordon's property-specific direct	3/12/2020
	Scheduling Conference	4/2/2020
	Hedreen's Presentation of its Case-in-chief (CWF-0413, 0414, 0418, 0429, 0436, 0437, 0438) o John Gordon property-specific direct o (Zahoor Ahmed testified by declaration, filed 4/16/2020) **Alexis Hotel's Presentation of its Case-in-chief (CWF-0318)** o John Gordon property-specific direct o (Tom Waithe testified by declaration, filed 4/16/2020) **John Gordon's Direct Exam re impact from COVID** **Sound Hotel and Arrive Apartments Presentation of its Case-in-chief (CWF-0415)** o John Gordon property-specific direct	4/13/2020

	o (Randy Meyer testified by declaration, filed 4/16/2020)	
	Seattle Hotel Group's Presentation of its Case-in-chief (CWF-0432, 0433, 0434) o John Gordon property-specific direct o (Angelica Palladino testified by declaration, filed 4/16/2020) **Ashford/Marriott's Presentation of its Case-in-chief (CWF-0439)** o John Gordon and Clayton Rash (by declaration filed 4/16/2020)) **John Gordon's Cross-examination** **Brian O'Connor's Direct and Cross-examination re Helios (CWF-0441)**	4/14/2020
	Frye Motion Oral Argument **Dr. John Crompton's Direct and Cross-examination** **Closing Presentation**	4/16/2020
	City's Case-in-chief (Marshall Foster, Mark Lukens, started Robert Macaulay)	6/18/2020
	City's Case-in-chief (finish direct exam of Robert Macaulay)	6/19/2020
	Cross-examination of Robert Macaulay (Perkins Coie and other objectors)	6/23/2020
	Cross-examination of Robert Macaulay (other objectors)	6/25/2020
	Cross-examination of Mark Lukens and Marshall Foster (Perkins and other objectors)	6/26/2020
Hearing Exhibits	**Description/ file name**	**Entered**
01	Opening Brief and Exhibits thereto (03-03-2020) Exhibit 1 - Excerpts of Deposition of Robert J. Macaulay (02-27-2020) Exhibit 2 - Economic & Fiscal Impacts | Net New Visitation Methodology	3/3/2020
02	Objections to Proposed Final Assessment for Waterfront LID for Perkins Coie clients (CASE NOS. CWF-0318, 0410, 0411, 0412, 0413, 0414, 0415, 0416, 0417, 0418, 0420, 042 1, 0422, 0423, 0425, 0426, 0427, 0429, 0430, 0431 , 0432, 0433, 0434, 0435, 0436, 0437, 0438, 0439, 0440, 0441)	3/3/2020
03	Waterfront Seattle Project - Summary of Final Special Benefit/ Proportionate Assessment Study for Waterfront Seattle Project LID - ABS Valuation dated 2019-11-18 (also marked Ex 19 for CWF-336 et al)	3/3/2020
04	Waterfront Seattle Project - Summary of Waterfront Seattle Project- Final Special Benefit/ Proportionate Assessment Study for LID - ABS Addenda Volume dated 2019-11-12 (also marked Ex 31 for CWF-336 et al)	3/3/2020
05	Findings of Fact and Conclusions of Law at Trial for Sound Transit v PS Business Parks	3/3/2020
06	2020-01-30 Gibbons letter re Waterfront Seattle LID Special Benefits (File Ref 19-0101 - November 18, 2019, Authored by Valbridge)	3/3/2020
07	Waterfront photographs - viaduct construction-removal	3/3/2020
08	Map Waterfront Seattle Program No LID	3/3/2020
09	LID Before and After Conditions write up with photos	3/3/2020
10	ABS valuation - City of Seattle -Waterfront Seattle Project - Final Special Benefit/ Proportionate Assessment Study - Items Forming the Basis of Recommended Final Assessments Waterfront LID Project	3/3/2020
11	Page 58 *Local and Road Improvement Districts Manual for WA State* (6th Ed).pdf	3/3/2020
12	Page 65 *Local and Road Improvement Districts Manual for WA State* (6th Ed).pdf	3/3/2020
13	Page 66 *Local and Road Improvement Districts Manual for WA State* (6th Ed).pdf	3/3/2020

14	*Real Estate Valuation in Litigation* (2nd Ed) by Eaton - re Special Benefit page 334	3/3/2020
15	ABS valuation - City of Seattle - Department of Finance and Administrative Services, Mr. Glen M. Lee, City Finance Director, Summary of Waterfront Seattle Project - Special Benefit/ Proportionate Assessment Study, page 2	3/3/2020
16	ABS valuation - City of Seattle - Department of Finance and Administrative Services, Mr. Glen M. Lee, City Finance Director, Summary of Waterfront Seattle Project - Special Benefit/ Proportionate Assessment Study, page 7	3/3/2020
17	Randall Scott List of Clients	3/3/2020
18	2020-01-31 Randall Scott - Appraisal Review of Century Square Retail (Parcel 197570-0365)	3/3/2020
19	USPAP 2020-2021 - Standard 5 - Mass Appraisal Development (pages 32 - 41)	3/3/2020
20	LID Property Summary for CWF-0423 (Century Square)	3/11/2020
21	Benjamin Scott List of Clients	3/11/2020
22	2020-01-31 Benjamin Scott letter re: 4th Ave parcel 197570-0365	3/11/2020
23	King Co Assessor Data for 197570-0365	3/11/2020
24	*Alternative Development Option for a Site in Downtown Seattle* by Christopher Kirk (1972)	3/11/2020
25	*Seattle WA Municipal Code* SMC 25.05.675	3/11/2020
26	Journal of Leisure Research - *Impact on property values of distance to parks and Open Spaces: An update of the US studies in the new millennium* (John Crompton and Sarah Nicholls)	3/11/2020
27	Landscape and Urban Planning - *Property values, parks, and crime: A hedonic analysis in Baltimore, MD* (Austin Troy and J. Morgan Grove)	3/11/2020
28	Amendment 2 to Lease (4th Ave Associates, dated 04-23-1979)	3/11/2020
29	Amendment 4 to Lease (4th Avenue Associates, dated 03-03-1988)	3/11/2020
30	LID Property Summary for CWF-0425, 426, 427, 440 (Harbor Steps)	3/11/2020
31	2020-01-31 Benjamin Scott letter (Equity Res. parcels 197620-0070, 0075, 0076, 766620-2465)	3/11/2020
32	ULI Development Case Studies for Harbor Steps (2002)	3/11/2020
33	Metropolitan Policy Program - *Walk this Way - The Economic Promise of Walkable Places in Metropolitan Washington, DC* (May, 2012)	3/11/2020
34	Assessing the Effect of Parks on Surrounding Property Values Using Hedonic Models and Multilevel Models (I Hui Lin) (Aug. 2016)	3/11/2020
35	Real Estate Economics - *The Walkability Premium in Commercial Real Estate Investments* (Gary Pivo and Jeffrey Fisher) (2011)	3/11/2020
36	Research paper- From elevated freeways to surface boulevards- neighborhood and housing price impact in SF (2009) (Robert Cervero and Kevin Shivley)	3/11/2020
37	Appraisal Review of ABS Valuation Appraisal of Waterfront LID project (O'Connor Consulting) (Jan. 31, 2020)	3/11/2020
38	LID Property Summary for CWF-0441 (Helios)	3/11/2020
39	2020-01-31 Benjamin Scott letter re: Equity Res parcel 768389-0010	3/11/2020
40	LID Property Summary for CWF-0421 (2+U)	3/11/2020
41	2020-31-2020 Benjamin Scott letter (Skansa parcels 197470-0175, 0210, 0190)	3/11/2020

42	LID Property Summary for CWF-0416 (The Martin)	3/11/2020
43	2020-01-31 Benjamin Scott letter (GID parcel 069600-0055)	3/11/2020
44	LID Property Summary for CWF-0412 (The Cirrus)	3/11/2020
45	2020-01-31 Benjamin Scott letter (GID parcel 066000-0575)	3/11/2020
46	LID Property Summary for CWF-0410, 411 (The Stratus)	3/11/2020
47	2020-01-31 Benjamin Scott letter (GID parcel 06600-0545, 0540)	3/11/2020
48	Exhibit 1 Attachment to Appraisal Review (Kidder Matthews)	3/11/2020
49	Supplement to Appraisal Reviews Waterfront Seattle Project Special Benefit Study (Oct. 1 2019) (Kidder Matthews)	3/11/2020
50	LID Property Summary for CWF-0430, 431 (1521 Second Ave Condos).pdf	3/11/2020
51	Appraisal Review Waterfront Seattle Project Special Benefit Study RRRR Investments Condo (Oct 1 2019) (Kidder Matthews)	3/11/2020
52	LID Property Summary for CWF-0435, 99 Union Street Private Residences)	
53	Appraisal Review Waterfront Seattle Project Special Benefit Study Sound Vista Condo (Oct. 1 2019) (Kidder Matthews)	3/11/2020
54	LID Property Summary for CWF-0417 (Foster & Marshall Bldg, UWKC)	3/11/2020
55	Exhibit 5 Appraisal Review Waterfront Seattle Project Special Benefit Study (Oct. 1, 2019) (Kidder Matthews)	3/11/2020
56	Exhibit 7 Restricted Appraisal Report United Way Bldg (Jan. 24, 2020) (Kidder Matthews)	3/11/2020
57	Special Warranty Deed UWKC parcel 093900-0240 (April 15, 2019)	3/11/2020
58	Statutory Warranty Deed UWKC parcel 093900-0240 (Dec. 29, 2016)	3/11/2020
59	WA Recorders correction sheet re Special Warranty Deed UWKC parcel 093900-0240 (Nov. 25, 2015)	3/11/2020
60	Special Warranty Deed - Development Rights UWKC parcel 093900-0240 (Nov. 25, 2015)	3/11/2020
61	Statutory Warranty Deed - Development Rights UWKC parcel 093900-0240 (Jul .27, 2015)	3/11/2020
62	Picture of staircase	3/11/2020
63	Picture hotel and Big Wheel	3/11/2020
64	Restricted Appraisal for Renaissance Hotel (Jan. 1. 2020)	4/13/2020
64	Exhibit 7 2020-02-03 Peter Shorett letter re Renaissance Hotel	3/11/2020
65	Renaissance Hotel - Supplemental Tables	4/13/2020
66	Renaissance Hotel Comparison Table.	4/13/2020
67	Hyatt Regency Hotel - Restricted Appraisal Report (Jan. 1, 2020)	4/13/2020
68	Hyatt Regency Hotel - Supplemental tables for the Hyatt Regency	4/13/2020
69	Hyatt Regency Comparison Table	4/13/2020
70	Hyatt at Olive 8 Restricted Appraisal (Jan. 1, 2020)	4/13/2020
71	Hyatt at Olive 8 - Supplemental tables	4/13/2020
72	Hyatt at Olive 8 Comparison Table	4/13/2020
73	Grand Hyatt Restricted Appraisal (Jan. 1, 2020_)	4/13/2020
74	Grand Hyatt - Supplemental tables	4/13/2020

75	Grand Hyatt Comparison Table	4/13/2020
76	Kimpton Alexis Restricted Appraisal (Jan. 1,2020)	4/13/2020
77	Appraisal Review for Kimpton Alexis (Oct. 1, 2019) (Kidder Matthews)	4/13/2020
78	Kimpton Alexis Hotel - Supplemental tables for the Alexis	4/13/2020
79	Kimpton Alexis Comparison Table	4/13/2020
80	Oxford Economic Study - Impact on Hotel Room Demand and Total Job Loss - Comparison between 9/11, Recession, and early stage of Coronavirus Pandemic	4/13/2020
81	*The Hotel Market and COVID-19* (March 16, 2020) (John Gordon, Kidder Matthews)	4/13/2020
82	Top 25: RevPAR Falls Off A Cliff (STR US-Weekly, March 14, 2020)	4/13/2020
83	Market Trends: Hotel - Seattle (2020 Q1) (Kidder Matthews)	4/13/2020
84	NO EXH 84	4/14/2020
85	Appraisal Review Sound Hotel & Arrive Luxury Apartments (Oct. 1, 2019) (Kidder Matthews)	4/14/2020
86	Sound Hotel - Restricted Appraisal - CORRECTED (Jan. 1, 2020)	4/14/2020
87	Sound Hotel Comparison	4/14/2020
88	Sound Hotel Table Restricted Appraisal - Supplemental Tables CORRECTED	4/14/2020
89	Exhibit 5 - Appraisal Review Four Seasons (Oct. 1, 2019) (Kidder Matthews)	4/14/2020
90	Appraisal Review Seattle Marriott Waterfront (Oct. 1, 2019) (Kidder Matthews)	4/14/2020
91	Exhibit 6 - Appraisal Review of ABS Valuation Appraisal - Helios (Jan. 31, 2020) (O'Connor Consulting Group)	4/14/2020
92	Page 126 from 2018-19_eUSPAP	4/14/2020
93	Appraisal Institute Coronavirus (COVID-19) - Coronavirus Updates	4/14/2020
94	2019-11-18 Dr. Crompton's Report re: File Ref: 19-0101	4/16/2020
95	Journal of Leisure Research - Impact on property values of distance to parks and open spaces: An update of U.S. studies in the new millennium (John Crompton and Sarah Nichols)	4/16/2020
96	Appendix 3 - Template for Approximating the Contribution of the Proximate Premium to a Local Community's Tax Revenue	4/16/2020
97	Waterfront Open Space Analysis (2020.02.25)	4/16/2020
98	Pages from Macaulay Depo--parks (Feb. 27, 2020)	4/16/2020
99	Pages from 2019 Addenda to Final Study -each component LID vs. No-LID	4/16/2020
100	Pages from LID Description - Before & After Full Renderings	4/16/2020
101	Journal of Park and Recreation Administration - Impact of Greenways and Trails on Proximate Property Values: An Updated Review (Fall, 2019) (John Compton and Sarah Nichols)	4/16/2020
102	Pages from Deposition of Robert J. Macaulay Deposition Transcript (Feb. 27, 2020)	4/16/2020
103	Objectors' Closing Brief	4/16/2020
104	Declaration of Ellen Kersten and Exhibits	4/16/2020
105	Declaration of R. Gerard Lutz and Exhibits	4/16/2020
106	Declaration of Angelica Palladino	4/16/2020
107	Declaration of Camie Anderson	4/16/2020
108	Declaration of Clayton Rash	4/16/2020

109	Declaration of Randy Meyer	4/16/2020
110	Declaration of Reid Shockey	4/16/2020
111	Declaration of Richard Shiroyama	4/16/2020
112	Declaration of Ross Beckley	4/16/2020
113	Declaration of Thomas Waithe	4/16/2020
114	Declaration of Zahoor Ahmed	4/16/2020
115	Declaration of Peter Shorett	4/16/2020
116	Closing Presentation	4/16/2020
117	Local And Road Improvement Districts Manual	6/23/2020
118	5 Nichols on Eminent Domain Section 18.19	6/23/2020
119	ABS Spreadsheet D-146 Hyatt Regency	6/23/2020
120	ABS Spreadsheet E-110-002 and E-111-001 Grand Hyatt	6/23/2020
121	ABS Spreadsheet E-111-002 Hyatt Parking	6/23/2020
122	Declaration of Robert J. Macaulay (2020-04-30)	6/23/2020
123	2019 HR&A Study Beyond Real Estate Increment: the Value of the Central Seattle Waterfront (February, 2019)	6/23/2020
124	Trust for Public Land - *The Economic Benefits of Seattle's Park and Recreation System* (March, 2011)	6/23/2020
125	2020-04-14 Waterfront LID Hearing Transcript	6/23/2020
126	USPAP Advisory Opinion 32 (AO-32)	6/23/2020
127	2020-06-19 Waterfront LID Hearing Transcript	6/23/2020
128	2020-04-21 - Seattle Times - *Seattle projects coronavirus crisis could knock $210 M to $300M hole in city budget*	6/23/2020
129	2020.06.18 Waterfront LID Hearing Transcript	6/23/2020
130	2019-21-30 Assessment Notice for Seattle Tower I (Parcel 0696000015)	6/23/2020
131	Excerpt from Alaska Way, Promenade, and Overlook Walk Final EIS (Oct. 2016)	6/23/2020
132	Spreadsheet showing discounting [not admitted]	6/23/2020
133	Declaration of Mark Lukens (April 30, 2020)	6/26/2020
134	LW Hospitality Advisors PowerPoint presentation, U.S. Lodging Industry 2020: COVID-19: Shocking Unprecedented Downtown, dated May 20, 2020	6/26/2020
135	ABS Spreadsheet for the Hyatt at Olive 8	6/26/2020
136	PwC: National Development Land Market, Land Development 2Q20 Korpacz Survey	6/26/2020
137	Seattle COVID-19 Response and 2020 Budget Rebalancing (June 24, 2020)	6/26/2020
138	Declaration of Jill Macik (April 20, 2020)	6/26/2020
	Exhibit A to Macik Declaration (Waterfront LID Improvements table)	
139	Exhibit B to Macik Declaration (Pier 62 Environmental Permitting and Review) with Email	6/26/2020
FILINGS	**FILING**	**FILED**
	Objectors' Appeal Petition and Supporting Exhibits	**2/4/2020**
	12/30/2019 Notice of Assessment	2/4/2020
	5/2/2018 Anthony Gibbons Letter	2/4/2020

	Chart of environmental review, permits and approvals to be obtained as of 9/11/2019	2/4/2020
	1/30/2020 Anthony Gibbons Letter	2/4/2020
	2/3/2020 Peter Shorett Appraisal Review (for some properties)	2/4/2020
	1/31/2020 Randall Scott Letter (for some properties)	2/4/2020
	1/31/2020 Brian O'Connor Appraisal Review (for some properties)	2/4/2020
	1/31/2020 Ben Scott Letter (for some properties)	2/4/2020
	Property-specific restricted appraisal and other materials (for some properties)	2/4/2020
	Motions to Amend Statement of Objections to Waterfront LID No. 6751 Proposed Final Assessment for parcel 0660000575 (and Exhibit 1 thereto)	**2/12/2020**
	Amended Statement of Objections to Waterfront LID No. 6751 Proposed Final Assessment for parcel 0660000575	**2/12/2020**
	Motion for Prehearing Conference	**1/21/2020**
	Motion to Compel Depositions (and Exhibits 1 to 5 thereto)	**2/21/2020**
	Reply ISO Motion to Compel Depositions (and Exhibit 1 thereto)	**3/2/2020**
	Motion to Exclude the Expert Testimony of Robert J. Macaulay and Supporting Decls.	**4/8/2020**
	Declaration of Clark Nichols (and Exhibits 1 to 13 thereto)	4/8/2020
	Declaration of Ellen Kersten (and Exhibits A to G thereto)	4/7/2020 (filed 4/8/2020)
	Objectors' Closing Brief and Supporting Materials	**4/16/2020**
Ex. 103	Objectors' Closing Brief	4/16/2020
Ex. 104	Declaration of Ellen Kersten and Exhibits	4/7/2020 (filed 4/16/2020)
Ex. 105	Declaration of R. Gerard Lutz and Exhibits	4/16/2020
Ex. 106	Declaration of Angelica Palladino	4/15/2020 (filed 4/16/2020)
Ex. 107	Declaration of Camie Anderson	4/15/2020 (filed 4/16/2020)
Ex. 108	Declaration of Clayton Rash	4/14/2020 (filed 4/16/2020)
Ex. 109	Declaration of Randy Meyer	4/15/2020 (filed 4/16/2020)
Ex. 110	Declaration of Reid Shockey	4/15/2020 (filed 4/16/2020)
Ex. 111	Declaration of Richard Shiroyama	4/15/2020 (filed 4/16/2020)
Ex. 112	Declaration of Ross Beckley	4/16/2020
Ex. 113	Declaration of Thomas Waithe	4/15/2020 (filed 4/16/2020)
Ex. 114	Declaration of Zahoor Ahmed	4/15/2020 (filed 4/16/2020)
Ex. 115	Declaration of Peter Shorett	4/16/2020

	Declaration of John D. Gordon re impact of COVID on hotels	**4/21/2020**
	Motion to Strike and Motion to Shorten Time and Extend Deadline for Replies	**5/4/2020**
	Submission of ABS Valuation's Spreadsheets	**5/5/2020**
	Objectors' Reply Declarations	**5/8/2020**
	Declaration of Angelica Palladino	5/6/2020 (filed 5/8/2020)
	Declaration of Camie Anderson	5/8/2020
	Declaration of John Gordon	5/7/2020 (filed 5/8/2020)
	Declaration of Reid Shockey	5/8/2020
	Declaration of Richard Shiroyama	5/6/2020 (filed 5/8/2020)
	Declaration of Zahoor Ahmed	5/7/2020 (filed 5/8/2020)
	Reply in Support of Motion to Strike	**5/11/2009**
	Objectors' Supplemental Reply Declarations	**6/2/2020**
	Declaration of Anthony Gibbons	6/2/2020
	Declaration of John Crompton	6/2/2020
	Declaration of John Gordon	5/29/2020 (filed 6/2/2020)
	Objectors' Closing Statement Following the City of Seattle's Presentation of its Case	**7/7/2020**
	Exhibit A - Summary of testimony for each parcel	7/7/2020
	Declaration of Anthony Gibbons (and Exhibits A to C thereto)	7/7/2020
	Declaration of Benjamin Scott (and Exhibits A to B thereto)	7/7/2020
	Declaration of Brian O'Connor	7/7/2020
	Declaration of Randall Scott	7/7/2020
	Declaration of John Gordon (and Exhibits A to B thereto)	7/7/2020
	Declaration of Peter Shorett (and Exhibit A thereto)	7/7/2020
	Response to City's Requests to Strike	**7/15/2020**