FINAL FINDINGS AND RECOMMENDATION OF THE HEARING EXAMINER FOR THE CITY OF SEATTLE

I. Overview and Hearing Program

Introduction

On January 28, 2019, the City Council unanimously passed Ordinance 125760, implementing the City's plan to create a local improvement district ("LID") for the purpose of partially funding the Seattle Central Waterfront Improvement Program by assessing a part of the cost and expense of certain program improvements against properties identified as specially benefiting from the improvements.

The City of Seattle Office of Hearing Examiner was designated by the City Council to conduct the Waterfront Local Improvement District Assessment Hearing to hear objections from property owners, presentations from the City, and provide a recommendation to the City Council. All oral and written argument, along with evidence submitted as part of an objection or by the City, has been considered by the Hearing Examiner for purposes of making a recommendation to the City Council for its final decision on the assessments.

Where, as here, the City Council has appointed a hearing examiner to oversee the hearing, the hearing examiner "sits as a board of equalization" to consider the objections. SMC 20.04.070(A); RCW 35.44.070, .080. In this case, to be considered at the hearing, objections must have been submitted in writing on or before February 4, 2020. RCW 35.44.110; Seattle, Wash., Resolution 31915. Where a property owner has failed to clearly state the grounds of its objection or failed to timely submit that objection in writing, the objection "shall be conclusively presumed to have been waived." RCW 35.44.110.

A. Hearing

1. Notice of Hearing and Availability of Record

Notice of the assessment hearing was mailed to property owners whose names appear on the final assessment roll on December 30, 2019. The notice specified the time and place of the assessment hearing as February 4, 2020 and stated that objections must be made in writing and filed with the Clerk on or before the hearing date. The notice identified each property owner's proposed final assessment and provided information about how to object to the assessment. Finally, as required by RCW 35.44.090, the City published notice of the hearing to the public at large.

The proposed assessments were available on the website of Seattle's City Clerk beginning November 19, 2019. The Final Special Benefit Study and Addenda were

available on the website of Seattle's Office of the Waterfront and Civic Projects starting January 7, 2020. The City emailed a link to the proposed final assessment roll on December 3, 2019.

2. Hearing Conducted

Approximately 430 property owners (of the 6,238 properties subject to LID assessments) submitted timely objections.[1]

To accommodate the objections, the Waterfront Local Improvement District Assessment Hearing was conducted over a series of days (it was continued as a single consolidated hearing for purposes of the record), as follows:

a. The hearing opened on February 4, 2020 at 9 a.m. in the Seattle City Hall Council Chambers. The hearing opened with some opening comments from the Hearing Examiner concerning the hearing schedule and process. Following the opening statement, Objectors were identified by the amount of time they were requesting to present their objection. Each Objector was allotted the amount of time they requested to present their objection – no time limit was placed on Objector presentations. A group of Objectors needing less than ten minutes each to present their objections completed their presentations on February 4, 2020. Objectors requiring more than ten minutes to present their objections were scheduled for subsequent hearing dates according to the amount of time they requested to present their objection.

b. The hearing was continued to the following additional dates to hear from individual Objectors and their representatives or witnesses: February 5, 11, 12, 13, 18, 19, 24, 25, and 26; March 3, 5, 10, 11, 12, and 26; and April 2, 13, 14, and 16. These hearing dates were conducted in person in the hearing room of the Office of Hearing Examiner, through March 12, 2020 at which time in person hearings were no longer possible due to the COVID-19 pandemic and the governor's related stay-at-home order. Some witnesses had appeared remotely up to March 12th, but from that time the remainder of the hearing dates were conducted entirely using Zoom for remote hearings.

c. On June 10, 2020 a prehearing conference was held to allow Objectors participating in cross-examination of City witnesses to coordinate.

d. The City presented its case in chief on June 18 and 19, 2020.

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[1] Case numbers CWF-0001 through CWF-0442 were assigned to objections as they were filed. However, at least 11 Objectors submitted the same objection using multiple means of filing e.g. email, mail in and personal service. Therefore, the actual number of objections is less than 442.

e. June 23 and 25, with June 26, 2020 were dedicated to cross-examination of City witnesses by Objectors.

f. July 7, 2020 was the deadline for Objectors to file final briefing to address any issues raised during cross-examination of City witnesses and to submit responses to declarations submitted by the City.

g. July 14, 2020 was the deadline for the City to submit a reply to Objectors' responding declarations, and the record closed on that date.

Audio and video recordings were maintained for the entire hearing. A transcript of the hearing was produced during the course of the hearing by an independent court reporter service.

B. Scheduling

One Objector filed a Motion for Continuance of Hearing, and many other individual Objectors included a request for continuance as part of their objection. The Objectors alleged that they did not have adequate time to prepare for hearing based on the City's release date of documents and the timing of notice for the hearing relative to the date of the hearing.

Some of the objections filed include the following paragraph or something similar:

> Request for Delay of Assessment Hearing. In preparation of this object and appeal, we have been informed that the Final Special Benefit Study, and Addenda Volume had not been made available to property owners until January 4, 2020, although the 237-page Final Study is dated November 18, 2019 and the 214-page Addenda Volume dated November 12, 2019. The Hearing Examiner should continue the final assessment hearings currently set for February 4, 2020 for at least 90 days to allow time for property owners to locate, analyze, and respond to the Final Special Benefit Study.

None of these requests for continuance identified any specific hardship to the Objectors.

The City issued notice of the February 4, 2020 Waterfront LID Assessment Hearing on December 30, 2019. Proposed final Waterfront LID assessments were available on the website of Seattle's City Clerk and Office of the Waterfront and Civic Projects since at least November 19, 2019. In addition, the City sent a link to the proposed final assessment roll via e-mail to a standing property owner listserv on December 3, 2019.

Lastly, the Final Special Benefit Study authored by the City's appraiser (ABS Valuation) and its addenda have been available on the same websites since January 7, 2020.

The Objectors primarily argued that making the Final Special Benefit Study available on January 7, 2020 was not adequate, due to the need to review hundreds of pages of materials in advance of the hearing.

In this case, notice was initiated thirty-six days in advance of the opening of the hearing on February 4, 2020. Most of the relevant materials were provided months in advance of the hearing, with the Final Special Benefit Study being made available four weeks in advance of the hearing. Contrary to Objectors' allegation that they needed to work through hundreds of pages of materials, only a portion of the materials related directly to any particular parcel at issue in an objection, and in some cases the Final Special Benefit Study resulted in a decrease of the assessment for the Objector. The Hearing Examiner determined that there was no special hardship to the Objectors requiring a continuance of the hearing, and the motions were denied.

C. Record

All materials that were submitted for the hearing were posted to the Office of Hearing Examiner website main page, especially for ease of access for Objectors during the hearing. All information from the hearing record, including objections, exhibits submitted, copies of transcripts, and recordings of hearings, were located on a specially established site for this hearing on the Office of Hearing Examiner's website at www.seattle.gov/hearing-examiner.

Some written motions to supplement the record were submitted after an Objector had presented his or her case. Motions were granted where material was non-duplicative of material already submitted by the Objector or of materials submitted by other Objectors that could be cross-referenced, and where the impact on the hearing schedule, record, hearing examiner resources, and other Objectors would be limited.

D. COVID-19 Remote Hearing Processes

The hearing was initiated prior to the start of the pandemic but was in progress when it started and progressed. The first day of the hearing—during which the Hearing Examiner delivered opening remarks, many Objectors presented oral argument for their objections, and all other Objectors were scheduled for later appearances—was conducted in person, as were many individual Objector's presentations to the Hearing Examiner.

However, as the pandemic manifested and then progressed, hearing conditions were modified to accommodate rapidly changing circumstances. The hearing continued with

live presentation of Objectors' cases through the end of February. This completed presentation by all but a handful of Objectors. In early March, the remaining Objectors began to have witness presentation by Skype, with the Hearing Examiner, his staff, and legal counsel for the parties present in the hearing room. The remote platform for presentation was later changed to Zoom when Skype was determined to be inadequate to serve the purposes of a remote hearing (except in the case of a single witness presenting to individuals present in the hearing room). This continued through mid-March, until the only remaining group of Objectors (CWF-0233, CWF-0318, CWF-0409-0441), represented by Perkins Coie LLP, were able to either conclude their live witness testimony or identify witnesses whose testimony could be submitted by declaration. On completion of Objectors' presentations, the remaining portions of the hearing were the City's presentation of its case in chief and cross-examination of the City's witnesses by Objectors.

Initially, with no knowledge concerning the duration of the pandemic, and based on the fact that many Objectors would likely be participating and/or observing the portion of the hearing that included City's presentation and cross-examination of the City's witnesses, the Hearing Examiner set the hearing to be in person for late April. As the governor's stay-at-home order was initially put in place, those dates were continued to May 18–21. When the governor's stay-at-home order was extended, a second continuance set the remaining hearing dates for June 18, 19, 23, 25, and 26.

At a June 10 prehearing conference scheduled to allow time for Objectors cross-examining City witnesses, the Hearing Examiner announced that the hearing would proceed on June 18, 19, 23, 25, and 26 but that this remaining hearing period would be conducted by Zoom. As of early June, it was clear that no date in sight would allow a large group of almost fifty people (perhaps more) to attend a hearing (as of this writing there still is no such possibility within the foreseeable future). This observation, coupled with the Office of Hearing Examiner's increased capacity and skill in conducting remote hearings, the Hearing Examiner elected to proceed to conclude the hearing. Opportunities were also provided to the parties to supplement the record with declarations and responsive briefing.

E. Discovery

At the opening of the hearing, a group of the Objectors requested the opportunity to depose the City appraiser Robert Macauley. It is unusual to conduct depositions in the context of a special assessment hearing, and the Hearing Examiner has never allowed for a deposition of a witness *after* the hearing has opened. However, due to the specificity of the request and time remaining in the extensive hearing, the Hearing Examiner asked the

City to make a good faith effort to make Mr. Macauley available for deposition. The City provided this opportunity, and a number of Objectors participated in deposing him.

F. Cross-Examination of City Witnesses

In April, for scheduling purposes, the Office of Hearing Examiner requested that Objectors indicate if they would be seeking to participate in cross-examination of the City's appraiser and/or other witnesses. Fifty-four Objectors responded in the affirmative. In order to facilitate an efficient hearing, and to ensure that the hearing was meeting the purpose of eliciting evidence to support either Objectors' or the City's cases, the Hearing Examiner qualified participation in cross-examination.

To participate in cross-examination an Objector must (1) have presented expert witness evidence or substantive lay evidence in support of their objection to the special assessment,[2] and (2) be prepared to coordinate with other cross-examining Objectors to ensure that questioning would not be redundant.

Twenty-nine of the Objectors indicating an interest in participating in cross-examination qualified (the remaining twenty-four had presented no adequate evidence in support of their objections, e.g. most had only filed an objection with no supporting evidence).[3]

Objectors who would participate in cross-examination were requested to coordinate with each other to ensure that questioning was not redundant and to make additional efforts to determine how the Objectors would organize the cross-examination time they had. The Hearing Examiner convened a prehearing conference on June 10, 2020 for the purpose of providing cross-examining Objectors an opportunity to coordinate.[4] Exemplary efforts were made by the representatives from Perkins Coie LLP and some of the *pro se* litigants

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[2] Many Objectors only filed statements with no adequate evidence to support the objection, and cross-examination of a City witness could not have elicited the appropriate level of evidence necessary. In addition, all of these Objectors were *pro se*, many had expressed outright disdain and contempt for the City appraiser, and many had made overt but procedurally unsupportable efforts to delay the hearing. Therefore, to ensure against an unruly or combative confrontation that would not serve an evidentiary purpose, the Hearing Examiner determined that qualification to participate in cross-examination was necessary.

[3] Two Objectors (CWF-0206 and CWF-0358) were allowed cross-examination for limited purposes due to the limited nature of issues raised in their objections, and/or the limited evidence submitted in support of an issues raised in their objections.

[4] This prehearing conference was not mandatory. It was provided as an optional opportunity for Objectors who would be participating in cross-examination of the City witnesses to coordinate in accordance with the Hearing Examiner's Amended Order on Hearing Schedule and Cross Examination issued on May 28, 2020 ("Order"). This was an extraordinary offer of time from the Office of Hearing Examiner matching the challenging circumstances of the pandemic—normally it is entirely parties' responsibility to organize themselves.

to coordinate their cross-examination schedule, and cross-examination was completed in an efficient, well-conducted manner within the time allotted.

G. Remand of Hearing Examiner Recommendation

The Hearing Examiner issued Findings and Recommendation for the Seattle Waterfront Program Local Improvement District Assessment on September 8, 2020 ("Initial Recommendation").

By Resolution 31979, the Seattle City Council ("City Council") remanded certain properties in the Waterfront LID Assessment to ABS Valuation, the City's appraiser, for further analysis consistent with the Initial Recommendation. Resolution 31979 provided in part:

> Section 1. The City Council ("Council") remands the following matters to ABS Valuation ("City Appraiser") for further analysis concerning the valuation of the subject properties consistent with the 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) dated September 8, 2020 ("Initial Report"): CWF-0133, CWF-0134, CWF-0136, CWF-0168, CWF-0318, CWF-0328, CWF-0329, CWF-0353, CWF-0392, CWF-0413, CWF-0415, CWF-0417, CWF-0418, CWF-0423, CWF-0429, CWF-0436, and CWF-442. The City Appraiser is directed to submit the further analysis concerning valuation of these properties to the Hearing Examiner no later than November 30, 2020.
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> Section 2. The Council returns jurisdiction to the Hearing Examiner in the matter of the final recommendation on the remanded properties as informed by the further analysis of the City Appraiser. The Hearing Examiner is directed to review the City Appraiser's further analysis for the properties remanded with this resolution, to hold a hearing pursuant to Seattle Municipal Code (SMC) 20.04.070, 20.04.080, and 20.04.090 providing for opportunity for comment and response by the respective property owners of the remanded properties and to provide notice of the hearing to all property owners of the remanded properties.
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> Section 3. Following the conclusion of the hearing on the assessment of the remanded properties, the Hearing Examiner shall reduce any findings, recommendations, and decisions on the remanded properties to writing and consolidate them with the findings and recommendations of the Initial Report into a final Findings and Recommendation on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751) ("Final Report"). The Council directs the Hearing Examiner to file the Final Report with the City Clerk no later than February 1, 2021. Notice of the filing shall be posted

or otherwise made available by the City Clerk or any person designated by the City Clerk to do so under the City Clerk's supervision.

During the prehearing conference the parties identified a schedule for submission of materials and argument to satisfy the procedural requirements called for by City Council Resolution 31979. The parties agreed that written submissions would be adequate, and that oral argument and/or testimony was not necessary. Following various submissions of briefing and declarations from the parties, closing argument from all parties was due January 15, 2021, and the record closed on that date.

II. Findings[5]

1. The Seattle Central Waterfront Improvement Program or "Waterfront Seattle Program," is a $724 million, multi-year investment program that will include new waterfront features such as a park promenade along the water, a new surface street along Alaskan Way, a rebuild of Pier 58 and Pier 62, an elevated connection from Pike Place Market to the waterfront, and added improvements to east-west connections between downtown and Elliott Bay.

2. The City plans to fund the Waterfront Seattle Program through a variety of sources, including funding from the City budget, state funding, philanthropy, and through the LID.

3. There are six improvements that the City anticipates will be partially funded by the LID: (1) the Promenade, (2) the Overlook Walk, (3) the Pioneer Square Street Improvements, (4) the Union Street Pedestrian Connection, (5) the Pike/Pine Streetscape Improvements, and (6) Pier 58 (collectively, the "LID Improvements").

4. To determine whether a LID would be an appropriate funding mechanism for a portion of the Waterfront Seattle Program costs, the City commissioned ABS Valuation, Inc. ("City appraiser," "ABS Valuation," or "ABS") in August 2016 to perform a special benefit study.

5. In August 2017, ABS Valuation issued the "Waterfront Seattle Project Special Benefit Feasibility Study" ("Feasibility Study") to the City. The Feasibility Study concluded that the proposed improvements would likely provide between $300 and $420 million in special benefits to nearby properties.

[5] The contents of the above "Overview and Hearing Program" section is hereby incorporated as Findings of the Hearing Examiner.

6. The City hired ABS Valuation to perform a study to determine the LID boundary and a preliminary estimate of the special benefits and assessments for properties located within the LID boundary. On May 9, 2018, ABS Valuation issued the "Waterfront Seattle Project Formation Special Benefit/Proportionate Assessment Study for Local Improvement District (LID)" ("Formation Study") to the City. In the Formation Study, ABS Valuation performed a parcel-by-parcel analysis of the properties in the downtown Seattle area to determine whether any properties would receive a special benefit from the LID Improvements and if so, which ones. While not a direct appraisal for each property within the LID, the parcel-by-parcel analysis assessed properties in accordance with their special benefit and the assessments were roughly proportionate. Based on the Formation Study, ABS Valuation recommended a LID boundary that encompassed approximately 6,200 properties in the downtown Seattle area and estimated a total special benefit to properties within the recommended LID boundary of $414,714,100.

7. Pursuant to Ordinance 125760, the Waterfront LID will be used to fund $160 million (plus financing costs) of the total $330,570,000 cost of the LID Improvements. RCW 35.43.040 allows the City to assess 100% of the entire special benefit. In this case, the affected property owners are being assessed by the City 39.2% of the special benefit each property is estimated to receive.

8. Following the formation of the LID in January 2019, the City commissioned ABS Valuation to perform a Final Special Benefit Study ("Final Special Benefit Study") to determine the special benefit that each property located within the Waterfront LID boundary would receive from the LID Improvements.

9. The Final Special Benefit Study was issued on November 18, 2019 and determined that the estimated special benefit to the 6,238 assessable properties within the LID is $447,908,000.

10. A discussion of ABS Valuation's methodology and results are detailed in the Final Special Benefit Study.

11. Based on the estimates in the Final Special Benefit Study, the City's Director of Transportation submitted the proposed Waterfront LID final assessment roll to the City Clerk on November 7, 2019.

12. Several Objectors retained Peter Shorett, MAI, of Kidder Mathews to perform an Appraisal Review of the Final Special Benefit Study. Mr. Shorett also prepared a Supplement to his Appraisal Review. Mr. Shorett's Appraisal Review and Supplement did not provide evidence about the current value of specific properties and did not calculate or quantify the special benefits that would accrue

to the concerned properties but identified concerns Mr. Shorett had with the Final Special Benefit Study and the credibility of the special benefit calculations therein. The concerns raised by Mr. Shorett are addressed in various sections within the Legal Analysis section below.

13. Harbor Steps and the Helios Apartments commissioned Brian O'Connor, MAI, to perform an Appraisal Review of the ABS Valuation Final Special Benefit Study. As part of his review, Mr. O'Connor conducted an income analysis for these two properties, but he did not perform direct appraisals of the properties compliant with USPAP standards. Mr. O'Connor testified that he has never performed a special benefit study. Additionally, he testified that he had not conducted an independent special benefit analysis for the properties or calculated what benefit, if any, would accrue to the properties as a result of the LID Improvements. Mr. O'Connor provided a general critique of the ABS Valuation Final Special Benefit Study, raising similar arguments as Anthony Gibbons and Peter Shorett, which are addressed below in the Legal Analysis section.

14. Several Objectors hired Randall Scott of Northwest Property Tax Consultants to perform an Appraisal Review of the ABS Final Special Benefit Study and to provide testimony regarding that review at the assessment hearing. Mr. Scott is not a licensed appraiser, a Member of the Appraisal Institute (MAI) or a Certified Assessment Evaluator (CAE). Mr. Scott's Appraisal Review and testimony critiqued ABS Valuation's Final Special Benefit Study, arguing that the study failed to comply with USPAP standards 5 and 6. Mr. Scott did not provide any evidence or testimony regarding the current market value of the Objectors' properties, or whether those properties would be specially benefitted by the LID Improvements.

15. The same Objectors that retained Randall Scott retained Benjamin Scott of Northwest Property Tax Consultants to review the special benefits for each of the subject properties. Mr. Scott testified that he is not a licensed appraiser, is not qualified to prepare a mass appraisal, and has never been retained to prepare a special benefit study. He also testified that his reports are not compliant with USPAP standards, as they are not appraisal reviews. Mr. Scott testified that he did not calculate a special benefit for any of the properties under his review or quantify the impact of any conclusions in his reports on the property values.

16. Eleven objecting hotel properties[6] retained John Gordon, MAI, of Kidder Mathews to perform Restricted Appraisals of their properties and provide

[6] Hotel Monaco (CWF-133), Hotel Vintage (CWF-134), Edgewater Hotel (CWF-136), Thompson Hotel/Sequel Apartments (CWF-168), Alexis Hotel (CWF-318), Seattle Hilton (CWF-353), Hyatt Regency Hotel (CWF-413), Sound Hotel/Arrive Apartments (CWF-415), Renaissance Hotel (CWF-418), Hyatt at Olive 8 (CWF-429), and Grand Hyatt Hotel (CWF-436).

testimony regarding the Final Special Benefit Study's value opinions for those properties. Mr. Gordon's appraisals state different, lower current market value opinions than those of the City valuation. This is due in part to Kidder Mathews not valuing the properties in their before LID condition, taking into account changes such as the view amenity provided by the complete removal of the Alaskan Way Viaduct and the surface-level rebuilds of Alaskan Way and Elliot Way – thus in this respect Kidder Matthew's result are not an equal comparison with the City's valuation which took into account before LID conditions. However, Mr. Gordon's testimony concerning valuation was supported by an appraisal review conducted according to USPAP standards, STAR reports, and specific property valuation information. Mr. Gordon is a specialist expert in appraising hotels and in the Initial Recommendation the Hearing Examiner found "his expert opinion, in addition to the specific information he relied on for that opinion, is superior to the opinion and supporting data of the City in its valuation." On remand the City appraiser reviewed the Kidder Mathews Restricted Appraisals for these properties, together with supplemental information provided on some of the ownerships. The primary difference, noted by the City appraiser, between ABS Valuation's original analysis and what was presented by Kidder Mathews, is the average daily room rate ("ADR") used in each analysis. Other factors of the analysis (occupancy rates, expense ratios and overall capitalization rates) are roughly similar. The City appraiser remand analysis included consideration of all data submitted at hearing for these properties. Therefore, the remand analysis benefitted from the expert analysis and specific data (e.g. room rates) that Objectors presented at hearing, and as a result the City analysis was improved on remand.

17. Additional hotel property representatives offered general statements regarding their beliefs about whether the LID Improvements would specially benefit their properties. None of the hotels appraised by Kidder Mathews presented expert testimony about the impact of the LID Improvements on the property values of the hotels. These witnesses, regardless of their expertise in the industry from which they hail, did not present any analysis concerning, or show any expertise in, analysis of special benefits in the context of a special assessment valuation.

18. Some Objectors relied on testimony and evidence from John Crompton, PhD, the author of one of the studies relied upon by ABS Valuation in determining special benefits, as well as the GIS mapping work of Ellen Kersten, PhD. Dr. John Crompton testified regarding his impression of ABS Valuation's use of his study in assessing special benefits. Dr. Crompton, in turn, relied on Dr. Kersten's GIS mapping as part of his review of the Final Special Benefit Study.

19. Mr. Macaulay explained that ABS addressed the rebuild of Alaskan Way (and removal of the viaduct) and other changes in the Final Special Benefit Study. For

example, in the Final Special Benefit Study, the "before" condition did not assign any special benefit due to the view amenity provided by the removal of the viaduct; any benefit from the removal of the viaduct was included in the "before" values.

Mr. Macaulay testified that in the Final Special Benefit Study ABS did not apply a percentage to arrive at the "with LID" or "after LID" values. Instead, ABS calculated the value lift for each property in dollar terms. A percentage did result from this process, and this was shown in the spreadsheets in the Final Special Benefit Study to demonstrate the calculated increase in value as a percentage, not as a pre-applied formulaic percentage.

20. Mr. Macaulay testified that the Final Special Benefit Study's conclusion that the LID Improvements will improve the quality of the waterfront area is supported by the economic studies ABS reviewed. He also indicated that increased access to the waterfront is one aspect of the LID Improvements that will contribute to an increase in the subjective quality of the waterfront.

21. The City's witnesses testified that ABS utilized over twenty-five studies and reports in its research (including peer-reviewed research, independent and municipal economic reports, studies of completed civic projects, etc.), in addition to market participant interviews and market research of comparable projects. For example, ABS studied projects such as the Boston Rose Kennedy Greenway, the San Francisco Embarcadero, and Portland's Tom McCall Waterfront Park, among others. ABS's review of the Boston Rose Kennedy Greenway included a peer-reviewed research report completed by Kayo Tajma at Tufts University entitled "New Estimates of the Demand for Urban Green Space: Implications for Valuing the Environmental Benefits of Boston's Big Dig Project," an HR&A economic report about the Rose Kennedy Greenway, articles about the observed changes in real estate values attributable to the greenway published in the New York Times, City of Boston economic impact reports, and most importantly, interviews with real estate professionals working within the direct Boston market. ABS also reviewed various articles, market data, interviews, research papers, and economic reports for each of the project market areas that it studied. The data from these studies and reports were utilized to support ABS's determination that direct real estate value gains at a distance of up to four blocks were attributable to the Waterfront LID Improvements. The research reports ABS reviewed stated that their findings were averages and/or general summations of benefit areas that took into account many variables, including geography, the varying lengths of city blocks, and other overall market influences.

22. The City's appraisal experts explained that they spent a great deal of time understanding the exact specifics of the proposed LID Improvements (e.g. direct

hardscape elements, maintenance/safety support, overall quality, etc.) within the proposed project and how those improvements would interact with the unique market influences located within the LID. They indicated that they walked the entire proposed project area and abutting market (taking pictures, making notes of conditions and influences, etc.), looked at topographical and traffic maps, and interviewed current market participants to understand how all of these components influence the general market area. This site-specific research was done so that ABS could understand how the LID market area was similar or different to the market areas researched within the various reports and comparable project areas discussed above. ABS then compared the projects in the market studies to the elements in the LID to understand how improvements like those involved in the LID would impact real estate marketing times, demand, and overall property values.

23. Mr. Macaulay testified that ABS looked for similar properties in other projects as much as possible and in those cases was able to perform some matched pair analysis; because of the unique elements of the Waterfront LID Improvements, however, a matched pair was not always possible to identify. He indicated that where matched pairs were unavailable. ABS compared elements of the case studies identified in the Final Special Benefit Study to the elements at issue in the LID project to determine what impact such elements would have on the values of the properties.

24. Mr. Macaulay testified that the LID boundary was based on ABS's Formation Study, which considered which properties would receive a special benefit from the LID Improvements. As a result, the LID boundary represents the extent to which, in the opinion of the City's appraiser, there is a measurable special benefit. Mr. Macaulay testified that this analysis was supported by the studies and market data that ABS reviewed described above. There is no statutory requirement that the City limit the LID to properties directly abutting, or within a certain distance of, the LID Improvements. Physical proximity may be an important element of the special benefit analysis for a property, but it is not the only consideration. Other relevant factors in determining whether the property specially benefits (i.e., increases in value) include its use, size, and condition.

25. Mr. Macaulay testified to the fact that the Final Special Benefit Study expressly specifies that ABS considered the impact of lost parking in its special benefit analysis. Mr. Macaulay also testified that he had received sufficient details and information from the City to render an opinion of value and that the precise timing of construction would not materially impact his value conclusions.

26. The City's experts testified that their research demonstrated that the streetscape updates along the Pike/Pine corridor and other connector streets have attributable

value impacts. That research included the City of New York commissioned report "The Economic Benefits of Sustainable Streetscape."

27. The City's expert appraiser testified that there is no industry standard margin of error for a mass appraisal and that the special benefits in the Final Special Benefit Study are measurable, despite the fact that the percentage increases appear small.

28. Mr. Macaulay's testimony and the Final Special Benefit Study with supporting data demonstrate that the Study complied with the requirements of USPAP including Standards 1, 2, 5, and 6.

29. Mr. Macaulay testified that ABS did not use square footage alone to value the properties because ABS was required to determine the current market value of each property, which requires the inclusion of any improvements on the properties at the time of the appraisal. As a result, ABS valued each property based on the bundle of rights existing at the date of value, including any improvements.

30. The economic studies relied upon by ABS in its Final Special Benefit Study support ABS's conclusion that the properties in the LID boundary will specially benefit from the LID Improvements. Mr. Macaulay testified that the economic studies provided useful confirmation that the LID Improvements would likely provide benefits to surrounding properties of a similar kind as those researched in comparative projects. He testified that from this research, ABS determined that the property surrounding the Improvements would see a special benefit through increased property value.

31. The record demonstrates that ABS is highly experienced and competent at completing mass appraisals. Mr. Macaulay stated that he had conducted more than 120 LID appraisals in Washington State during the last thirty years. No appraiser or financial expert presenting for Objectors demonstrated adequate, and certainly not equal, mass appraisal experience. While the mass appraisal in this case presented unique elements (including its significant scope) that may have been new to ABS in a mass appraisal, its experience in conducting mass appraisals nonetheless remains significantly beyond any other expert presenter in the hearing.

32. The City presented evidence in response to Dr. Crompton's assertions and testimony about the City's use of his study. Essentially, the City argued that assertions that the Final Special Benefit Study did not accurately reflect Dr. Crompton's study were not relevant, because the study was only one source of information for the Final Special Benefit Study. For example, Dr. Crompton pointed out that his study relied on standard city blocks (to the degree there is a standard), whereas City of Seattle blocks are longer than these standards—

therefore, if the City relied on his study, then the measure of special benefit from LID Improvements should be a distance in keeping with Dr. Crompton's standards. The City's experts testified that the distance and value conclusions contained in the Final Special Benefit Study do not represent a direct application of Dr. Crompton's research. In his declaration dated April 30, 2020, Mr. Macaulay stated:

> The LID boundary and value conclusions contained in the Special Benefit Studies do not represent a direct application of Dr. Crompton's work. In my professional opinion, it would be inappropriate to rely on any single study to support a special benefit study let alone any type of mass appraisal.

Declaration of Robert Macaulay April 30, 2020 at 5.

And,

> A direct application of Dr. Crompton's research would also have been inappropriate in this context because the LID Improvements contain a mix of park and streetscape amenities and the LID includes both commercial and residential properties. In my professional opinion, it is reasonable to rely on elements of Dr. Crompton's research when analyzing the potential value lift associated with the park amenities included in the LID Improvements.

Id.

In addition, Dr. Crompton opined that the view amenity provided by the removal of the viaduct would make it difficult for the LID Improvements to provide additional value. However, Dr. Crompton did not complete any site-specific analysis of the area in relation to the Waterfront LID Improvements, subject properties, or special benefits. Mr. Macaulay testified that the City's research included analysis of comparable projects with similar view amenities where streetscape and park improvements still increased property values, rebutting Dr. Crompton's opinion.

33. Marshall Foster, director of the Office of the Waterfront and Civic Projects, testified on behalf of the City. Mr. Foster described various aspects of planning for the proposal including plans for maintaining the waterfront following completion. Mr. Foster also described the environmental review that has been completed for the proposed Waterfront LID Improvements. Mr. Foster indicated

that State Environmental Policy Act ("SEPA") review had been completed for many elements of the proposal and that additional review would occur at the appropriate permitting phase for certain specific portions of the proposal.

34. Objector representatives and individual property owners of Waterfront Landings Condominium raised the following argument (or similar):

> The Special Benefit assessments assigned to the Waterfront Landings Condominium (WFL) parcels are inaccurate and do not reflect the detriments and decreases to both Before and After (With and Without) property values caused by the Pine Street Connector Road and the Overlook Walk.

The argument is that the Pine Street Connector Road and the Overlook Walk will have negative impacts on views from the condominium units and that these negative impacts were not considered by the City appraiser. The Objectors identify issues with the background data from the City and also opine that there is no measurable difference between the before and after valuations. The objection further argues that the unique nature of the property was not considered by the City appraiser (e.g. they argue that the City appraiser considered the structure a square high rise with corner units, when in fact that is not the case).

The objection is supported by a comment letter from appraiser Anthony Gibbons dated April 3, 2019. The letter does not provide a special benefit analysis for the property and is not a property-specific appraisal for valuation. However, the letter does reiterate Objectors' concerns regarding view blockage and the lack of consideration of this issue by the City appraisal.

The City appraiser Mr. Macaulay testified that the City appraisal did consider these negative impacts.

35. On remand, the City appraiser conducted further analysis, including reviews of "research, factual data and valuation analysis pertaining to the 17 Remanded Properties." Declaration of Robert J. Macaulay, Regarding Remanded Properties dated December 4, 2020. Following the revised analysis the City appraiser reduced the assessments for 15 of the 17 remanded properties. Any property specific analysis or recommended revisions to ABS Valuation's conclusions for specific properties are discussed below under Specific Case Findings.

36. Eleven of the remanded properties were hotels, while the other six properties were either commercial or residential properties. Only the hotel properties and one of the non-hotel properties (CWF-392) submitted materials in

the remand proceedings. In response to the City appraisers further analysis, Objectors for CWF-0133, CWF-0134, CWF-0136, CWF-0168, CWF-0318, CWF-0328, CWF-0329, CWF-0353, CWF-0392, CWF-0413, CWF-0415, CWF-0417, CWF-0418, CWF-0423, CWF-0429, CWF-0436, and CWF-442 all filed various briefing and declarations. Where relevant to the Hearing Examiner's recommendation, such responses are discussed below under Specific Case Findings.

III. Specific Case Findings

CWF-0001 (1843050250) – Objector raised only a single issue in the objection challenging the LID on the basis that it will "tax Condo owners twice for the same 'improvement.'" Taxation issues are not within the Hearing Examiner's jurisdiction to consider in the context of an assessment hearing. Furthermore, Objector introduced no evidence or testimony in support of the objection.
Recommendation: denial

CWF-0002 (7457200840) – Objector raised only a single issue in the objection challenging the LID on the basis that "the committee has failed to provide substantial evidence in how this improvement will benefits [sic] me as a resident. On the contrary, this improvement will exacerbate the current issues of this neighborhood including lack of parking, increase panhandling, and theft." Objector introduced no evidence or testimony in support of the objection and 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

CWF-0003 and CWF-0095 (5160450300 and 5160451270) – The objections raise the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. 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

CWF-0004 (8729751830) – Objector identified three grounds for the objection: (1) the selection of Wall Street/Denny Way and I-5 as LID boundaries is arbitrary and capricious, (2) there will be no special benefit to the property, and (3) the City appraisal's property values are speculative. In arguing the first issue, the Objector did not demonstrate with supporting evidence that other properties it describes are "similarly situated" for purposes of the referenced standard in *Gerlach v. City of Spokane*, 68 Wash. 589, 597 (1912). Similarly, the remaining two issues in the objection are stated as mere conclusions and are unsupported by evidence or testimony. 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

CWF-0005 (1766000660 and 2382001250) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. 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

CWF-0006 (7802000630) – Objector argued that the proposal will block views from the subject property and will reduce property value. However, the argument is not adequately supported by evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0007 (2585000500) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0008 (2382000290) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0009 (3589003010) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0010 (3589004250) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The

Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0011 (7802000040) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0012 (7802000380) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0013 (6065011000) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0014 (1766000140, 1766000620, and 2382000910) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0015 (6065010340 and 6065011120) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0016 (6065011460) – The objection is only a series of questions and conclusory statements in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0017 (9195871870) – The Objector's primary issue is that the subject property is unique because it is heavily impacted by ongoing construction noise. The Objector did not demonstrate how this ongoing existing condition, while likely very challenging to the living conditions of the Objector, would result in no special benefit from the proposal. Only posing the issue with supporting evidence that a negative condition exists on the property now is not sufficient to meet the evidentiary standard for this matter. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0018 (1745501050) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0019 (9195870340) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0020 (1745500950 and 1745500960) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0021 and CWF-0055 (2538831330) – The objection raises the following common legal issues addressed below in the "Legal Analysis" section B: 1, 2, 3, 4, and 5. The Objector also argued that the proposal is not necessary, purely aesthetic, not local, and will add nothing new to existing infrastructure. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to these issues, the objection only makes conclusory statements that are not supported by reliable evidence or testimony. Lastly, the Objector also included some historic property valuation information and NWLS listings. Without additional supporting evidence, the historic property valuation information and NWLS listings 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

CWF-0022 and CWF-0050 (2538830530) – 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, the objection argues the following issues: (1) the subject property will receive no special benefit, (2) the appraisal for the subject property is excessive, and (3) the appraisal process is pretextual. The Objector included a closing argument document following cross-examination. Many issues raised by the Objector's closing argument are addressed below in the Legal Analysis section.

Objector submitted a comparative market analysis prepared by realtor Jenee Curran as evidence of current market value and included Redfin and Zillow estimates. Without additional supporting evidence, the comparative market analyses information and Redfin and Zillow estimates are not adequate to demonstrate an error in the special assessment for this property. These sources failed to identify how or why that valuation is more accurate than the City's. Instead, they are simply presented as alternative valuations that are more favorable to the Objector. This valuation information is not more reliable than the City appraiser's expert opinions and findings, and supporting data identified in the record. The City's conclusion reasonably falls within the range demonstrated by direct market sales evidence.

The City appraiser based special benefit conclusions on its professional judgment of the impact of the LID Improvements on Objector's parcel, given its use, condition, and location. As with all residential properties, ABS used a sales comparison approach to valuation to arrive at its value conclusions.

In this case, the City appraiser found that unit numbers 1502 and 2602 are identical in size, bedroom count, and listed view amenity per King County Assessor's records (each is 1,729 square feet in size, with two bedrooms and 1.75 baths). The market value of both units in the before condition was estimated in the City study at $1,100 per square foot, or $1,901,900. This conclusion falls within the range demonstrated by direct market sales evidence. The King County Assessor listed both units as having equal view amenities, and market data research gathered and utilized in the analysis did not indicate a definitive, quantifiable value difference between the units based solely on floor placement.

Objector argued that the City appraisal was in error because it concluded that several parcels within 1521 2nd Avenue have the same before value, even though Objector identifies differentiation between the properties (e.g. properties located on different floors). The City conducted a mass appraisal relying on King County Assessor information to determine individual unit data, and according to that data, found no quantifiable difference between the units. Objector did not provide adequate evidence to rebut the City's determination with regard to this issue. Objector failed to support its

contention that the property will receive no special benefit with adequate expert evidence to overcome the presumption in favor of the City's determination.

The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0023 (2538830940) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0024 (6065011850) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0025 (2538830360) – 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 objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. The objection also argues that the owner will not use the property much and has already received past assessments. These last arguments fail to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. 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

CWF-0026 (6391350450) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0027 (3589006080) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The

Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0028 (6065011170) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0029 (6065010800) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0030, CWF-0062, CWF-0083, and CWF-0084 (9195872030) – The objection raises the following common objection issues addressed below in the "Legal Analysis" section B: 7, 8, and 9. In addition, the objection raises several conclusory statements in opposition to the Waterfront LID. 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.

The Objector raised the issue that the correct address for Parcel No. 9195872030 must be indicated—the correct address is 2000 Alaskan Way #444 Seattle, WA 98121 and **not** 1900 Alaskan Way #444 Seattle, WA 98121 as indicated in City records for the assessment.
Recommendation: denial [the City should ensure that the correct address is applied to this assessment]

CWF-0031 (1697500400) – The objection is mostly a conclusory statement in opposition to the Waterfront LID, and where it identifies issues these are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0032 (1843051760 and 7802001290) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special

assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0033 (6065011840) – The objection raises the following common objection issue addressed below in the Legal Analysis section B: G. In addition, the objection raises several conclusory statements in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0034 (2382000820) – This objection simply restates the objection issues raised in CWF-0033.
Recommendation: denial

CWF-0035 (0699000400) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0036 and CWF-0069 (2538830730) – The objection is mostly a conclusory statement in opposition to the Waterfront LID and in many instances identifies issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The objection also 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. 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

CWF-0037 (1843051070) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0038 (3589001490, 7457200120, 7457201180, 7457202070, and 7457203140) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the

burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0039 (0659000920) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0040 (0942000115) – This objection simply restates the objection issues raised in CWF-0039.
Recommendation: denial

CWF-0041 (1977201181) – This objection simply restates the objection issues raised in CWF-0039.
Recommendation: denial

CWF-0042 (0694000195) – This objection simply restates the objection issues raised in CWF-0039.
Recommendation: denial

CWF-0043 (0694000110) – This objection simply restates the objection issues raised in CWF-0039.
Recommendation: denial

CWF-0044 (1977200690) – This objection simply restates the objection issues raised in CWF-0039.
Recommendation: denial

CWF-0045 (2538831240) – 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 objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. 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

CWF-0046 (3646500060) – 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 objection argues that the subject property will not receive a

special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence. 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

CWF-0047 (6364001320) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0048 and CWF-0393 (5160650140) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0049 (2867400310) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0050 – see CWF-0022

CWF-0051 (5160650600) – 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 objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. 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

CWF-0052 (2382001360) – 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 objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. 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

CWF-0053 (2382000940) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0054 (2538830660) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0055 – see CWF-0021

CWF-0056 (3324000370 and 3324000390) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0057 (9195871150) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 5 and 10. Additional comments in the objection are only conclusory statements in opposition to the Waterfront LID. Objectors submitted an appraisal of their property prepared by Quintin Rushi Brown of Sweetgrass Appraisal Company, dated September 30, 2019. The appraisal expressed an opinion of value of $1,098,000, compared to ABS Valuation's current market value of $994,375. Appraisers use experience and judgment to arrive at value conclusions, and it is not uncommon, nor indicative of error, for two appraisers to arrive at different value conclusions for the same property. ABS performed a mass appraisal and its value conclusions are within a reasonable range of opinion. 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. The Objector also raised additional issues in their oral testimony that were not identified in their written objection and were therefore not considered by the Hearing Examiner.
Recommendation: denial

CWF-0058 and CWF-0075 (2382001640) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0059 – An objection was attempted to be filed on January 10, 2020 and was assigned case number CWF-0059. However, the Objector filed its objection by providing a link to a file-sharing service that was inaccessible. Both FAS and OHE made efforts to contact the Objector, but the Objector was unresponsive. Therefore, the objection should be considered not timely filed.
Recommendation: denial

CWF-0060 (8729751800) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0061 (6065010250) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0062 – see CWF-0030

CWF-0063 (2538830890) – 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. The Objector included a closing argument document following cross-examination. Many issues raised by the Objector's closing argument are addressed below in the Legal Analysis section. The closing argument is a series of issues and concerns raised by the Objector with regard to the City's special benefit and valuation analysis. Objector adopts the stance adopted by many Objectors throughout the hearing process—attacking and criticizing the City's appraisal and its processes without first identifying themselves or the source of their information as being based in the requisite expertise in order to overcome the presumption that the City's assessments of the properties are correct. In this case, the Objector raised many issues in the closing argument but did nothing to demonstrate that they had any expertise in special assessments or appraisals, or that the issues were based on evidence or analysis from a source with such expertise. The closing

arguments also include new issues raised by the Objector that were not included in their original written objection. Evidence submitted with the objection includes what it identified as a direct appraisal by Compass Washington. The report by Compass Washington showed a different valuation for the subject property but did not include any analysis refuting the City's findings that the property would receive a special benefit and did not include any analysis showing an error in the City's valuation. The mere submission of a different valuation conclusion is not adequate to overcome the presumption that the City's assessment of the property is correct. 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

CWF-0064 and CWF-0070 (5160450610) – 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, the objection includes a conclusory remark that homelessness and lack of policing will reduce the value of any special benefit. 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

CWF-0065 (6094500490) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0066 and CWF-0074 (2538830150) – 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, the objection includes a conclusory remark that homelessness and lack of policing will reduce the value of any special benefit. 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

CWF-0067 (9197200810) – The objection is submitted by Anthony Gibbons on behalf of his own property. Mr. Gibbons is an expert appraiser that also submitted evidence and testimony on behalf of other Objectors. The objection lists issues that are addressed below in the Legal Analysis section. The issues raised by the objection are general in nature and concern the City's appraisal. The objection does not provide any analysis specific to the subject property with regard to special benefits or valuation. The Objector failed to state a case or meet the burden of proof required to demonstrate that the subject property will not receive a special benefit. The Objector also did not meet the burden of proof required to demonstrate that the City appraisal process was flawed.
Recommendation: denial

CWF-0068 (1745500440) – 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, the objection includes a conclusory remark that homelessness and lack of policing will reduce the value of any special benefit. 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

CWF-0069 – see CWF-0036

CWF-0070 – see CWF-0064

CWF-0071 (7666202565, 7666202566, and 7666202570) – 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. 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

CWF-0072 (7457200590, 7457201650, and 7457202170) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0073 (5160650700) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0074 – see CWF-0066

CWF-0075 – see CWF-0058

CWF-0076 (9195871630) – The objection includes conclusory statements of issues in opposition to the Waterfront LID that were not considered by the Hearing Examiner. The objection also 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 objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection raises a series of additional issues concerning the City appraisal process but did not include any reliable appraisal or special assessment evidence or testimony to challenge the special assessment. The additional issues raised

by the objection concerning the special assessment were in some cases conclusory statements in opposition to the Waterfront LID, or restatements of some of the issues identified above (especially that the Waterfront LID Improvements would have a negative effect on property value). The only evidence submitted by the Objector in response to the valuation of the property to challenge the special assessment were past valuations of the property by the King County Assessor. Without additional supporting evidence, the past valuations of the property by the King County Assessor 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

CWF-0077 (9195872240 and 9195872260) – 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 objection raise three additional issues: (1) the special assessment is inaccurate because the property (condominium units) is located multiple blocks from the Waterfront LID Improvements, (2) the City appraisal failed to take into account specific negative impacts of the proposal on the property, and (3) the differentiation in valuation between residential and retail/commercial properties is disparate and reflects an error in the City valuation process. These latter issues are stated as mere conclusions and are unsupported by reliable evidence or testimony. 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

CWF-0078 (2538830430) – The objection also 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 Redfin estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the Redfin estimate is 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

CWF-0079 (2382000570) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0080 (3589003070) – The objection challenges the special assessment and valuation of the property by the City appraisal by offering a comparison to another condominium in the same building. Without additional supporting evidence, a

comparison to another condominium in the same building is 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

CWF-0081 (7802000470) – The objection also 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. Notably, the Objector included the list of these objection issues when it was clearly a template and included no property-specific information. 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

CWF-0082 (2382002390) – This objection simply restates the objection issues raised in CWF-0081.
Recommendation: denial

CWF-0083 – see CWF-0030

CWF-0084 – see CWF-0030

CWF-0085 (7457200820, 7457201600, and 7457202360) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0086 (1745501180) – The objection raises several points related to arguing that the Waterfront LID Improvements will have negative impacts. Thus, the objection raises the following common objection issue addressed below in the Legal Analysis section B: H. 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

CWF-0087 (1745500540) – The objection only raises questions regarding the Waterfront LID proposal and does not state an objection.
Recommendation: denial

CWF-0088 (2382002340) – 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, the objection includes generalized statements in opposition to the Waterfront LID. 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

CWF-0089 (2382002330) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 10. The objection also includes generalized statements in opposition to the Waterfront LID. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. complaints about the LID formation process, and suggestions for alternative means of securing revenue for the proposal). In addition to these issues, the Objector indicated the City appraisal was higher than the King County assessed amount for the property, as the basis to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the King County assessed value is 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

CWF-0090 (6065010310) – 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. 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

CWF-0091 (3589006190) – 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. 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

CWF-0092 (6065010140) – 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. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. constitutional issues, Open Public Meetings Act violations, and the failure of the LID to provide for housing). The objection also indicates "post-viaduct property speculation has resulted in unfair valuations which are being assessed on a significantly lower level," as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. 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

CWF-0093 (2382001480) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0094 (2538830950) – 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. 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

CWF-0095 – see CWF-0003

CWF-0096 (6065010890) – 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. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. constitutional issues, Open Public Meetings Act violations, and the failure of the LID to provide for housing). The objection also indicates "post-viaduct property speculation has resulted in unfair valuations which are being assessed on a significantly lower level," as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. 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

CWF-0097 (2538831120) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 3, 8, and 10. In addition to these issues, the Objector alleges that the subject property will receive no special benefit and that the value of the property by the City appraiser is inaccurate. The objection identifies aspects of the subject property that the Objector believes are unique and limit the special benefit it will receive. The objection also raises general concerns with regard to the City special assessment and valuation analysis. In addition, the objection incorporates issues identified by Anthony Gibbons, which are addressed below in the Legal Analysis section. It also lists issues Objector believed showed the City analysis was in error concerning the before conditions. Objector raised many issues but did not demonstrate that Objector had any expertise in special assessments or appraisals. The objection lacks adequate evidence demonstrating that the subject property will not receive a special benefit, or that the valuation by the City is inaccurate. 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

CWF-0098 (1975700275) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0099 (6094500090) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0100 (6094500270) – This objection simply restates the objection issues raised in CWF-0099.
Recommendation: denial

CWF-0101 (0699002060) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID and questions concerning the proposal. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0102 (6065010060) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, and 7. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0103 (0699002260) – The objection raises the issue that the property will receive no special benefit because it is not close enough to the improvements but fails to provide any supporting evidence or testimony in support of its argument. In addition, the objection raises issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. 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

CWF-0104 (6065010530) – 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. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. due process issues, and Open Public

Meetings Act violations). The objection also indicates "post-viaduct property speculation has resulted in unfair valuations which are being assessed on a significantly lower level," as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. 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

CWF-0105 (1843050770) – 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. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0106 (9195872000) – 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. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0107 (9195870180) – 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. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0108 (2585000960) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID and questions concerning the proposal. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0109 (9195871090) – The objection raises the following common objection issue addressed below in the Legal Analysis section B: 8. No supporting evidence was provided to support the objection; therefore, the Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0110 (1843051970) – The objection appears to indicate that the City appraisal is inconsistent with the King County assessed amount for the property, as the basis to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the King County assessed value (which was not even provided as evidence to support the objection) is 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.
Recommendation: denial

CWF-0111 – CWF-0111 was only an initial contact/holding file for case numbers CWF-0133, CWF-0134, CWF-0135, CWF-0136, CWF-0168, CWF-0218, CWF-0219, CWF-0220, CWF-0353. There is no parcel-specific objection associated with this file number.

CWF-0112 (1843051690) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 6, 7, and 8. No supporting evidence or testimony was provided to support the objection. In addition to these issues, the Objector included Redfin and Zillow estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the Redfin and Zillow estimates 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.
Recommendation: denial

CWF-0113 (5160450620) – 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. No supporting evidence or testimony was provided to support the objection. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0114 (6065010970) – The objection is mostly a conclusory statement in opposition to the Waterfront LID, and in many instances it identifies issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The objection also raises the following common objection issue addressed below in the Legal Analysis section B: G. No supporting evidence or testimony was provided to support the objection. 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

CWF-0115 (9195870130) – 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. No supporting evidence or testimony was provided to support the objection. In addition to these issues, the Objector included Zillow and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the Zillow and Redfin estimates 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

CWF-0116 (1843050150) – The objection fails to state an issue within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing.
Recommendation: denial

CWF-0117 (1745501070 and 1745501080) – 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. The objection also identifies issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. No supporting evidence or testimony was provided to support the objection. 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

CWF-0118 (2538831180) – 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. The objection also identifies issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. taxation without representation, and the ability of the Objector to vote on the LID). In addition to these issues, the Objector included a short chart showing ostensible comparable sales to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the comparable sales data 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

CWF-0119 (9195900030) – 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. No supporting evidence or testimony was provided to support the objection. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection is based on an argument that the subject property is unfairly burdened more than properties further from the Waterfront LID

Improvements, and simultaneously is located too distantly from the improvements to receive a benefit. Without additional supporting evidence, the claims that the property is not benefitted due to its location 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

CWF-0120 (5160650430) – The objection identifies issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. the LID is not a LID but is a Business Improvement District, residents cannot pass along costs, and a request that the Examiner consider an exemption for owner-occupied residences). No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0121 (2285430180) – The objection includes a brief statement concerning the Objector's opinion that the subject property has not been properly valued by the City's appraisal. Without additional supporting evidence, the subjective opinion of the Objector is 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

CWF-0122 (6065011310) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 2, 4, 5, 7, 9, and 10. 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

CWF-0123 (9195871010) – 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, the objection identifies issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. No supporting evidence or testimony was provided to support the objection. 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

CWF-0124 (9195871590) – 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. The objection includes a brief statement concerning the Objector's opinion that the subject

property has not been properly valued by the City's appraisal. Without additional supporting evidence, the subjective opinion of the Objector is 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

CWF-0125 (1843051180) – The objection includes a brief statement concerning the Objector's opinion that the subject property has not been properly valued by the City's appraisal. Without additional supporting evidence, the subjective opinion of the Objector is 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

CWF-0126 (1843051830) – 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. 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

CWF-0127 (2382001210) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0128 (9195870880) – 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 objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes the conclusory statement that a portion of the improvements will devalue the property. This allegation is not supported by reliable evidence or testimony. 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

CWF-0129 (9195871000) – 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 objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes the conclusory statement that a portion of the improvements will devalue the property. This allegation is

not supported by reliable evidence or testimony. 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

CWF-0130 (9195872080) – 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 objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes the conclusory statement that a portion of the improvements will devalue the property. This allegation is not supported by reliable evidence or testimony. 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

CWF-0131 (1843051860) – 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. 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

CWF-0132 (9195871060) – The objection indicates that the City valuation process failed to take into account devaluation of the subject property due to loss of view from tree placement, and placement of the Overlook Walk. Concerning this issue, the objection fails to provide supporting evidence to demonstrate any devaluation, and instead only presents this issue in the form of conclusory statements. The objection also raises the following common objection issue addressed below in the Legal Analysis section B: 7. 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

CWF-0133 (CWF-0134, CWF-0135, CWF-0136, CWF-0168, CWF-0218, CWF-0219, CWF-0220, CWF-0333, CWF-0353) (multiple parcel numbers) – Case number CWF-0133 is part of a group of Objectors represented by Foster Pepper PLLC that also includes CWF-0134, CWF-0135, CWF-0136, CWF-0168, CWF-0218, CWF-0219, CWF-0220, CWF-0333, and CWF-0353.

The objections raise the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. These objections raise many of the arguments raised by other Objectors that are addressed below in the Legal Analysis section (e.g. issues raised by appraiser Anthony Gibbons, issues related to comments by Dr. Crompton). The objections also raise issues not within the jurisdiction of the Hearing

Examiner to consider in the context of a special assessment hearing (e.g. the LID is a quid pro quo for private donations, need for Seattle Metropolitan Park District approval).

The objections also argue that the properties would not receive a special benefit. In part, the objections argue that there would be no special benefit due to the distance of the subject properties from the proposed Waterfront LID Improvements. In addition, Objectors contended that the City could not establish the existence of what Objectors characterize as a "micro benefit" when its information is based on a mass appraisal, and, as a result, any property assigned a benefit less than 1.0% should be removed from the LID. However, Objectors' consultants did not establish that they have equal or greater expertise in conducting mass appraisals when compared to the City appraiser, and demonstrated an inadequate basis for their contention.

The objections also complain that, for certain of the subject properties, neighboring commercial office buildings received different special benefit percentages. This argument fails to undermine the City appraisal. The City based its special benefit estimate for each parcel on expert appraiser professional judgment concerning the impact of the LID Improvements on each parcel. Proximity to LID Improvements could be similar between neighboring commercial office properties, but points of differentiation could also occur including the use, size, and condition of buildings on the property, and, for example, recorded restrictions on the property's title. Thus, under the income approach to valuation, differences in estimated special benefits between properties—even adjacent ones—could occur. This does not demonstrate an error on the part of the City; on the contrary, it goes to rebutting many Objectors' contention that the City simply applied a set of percentage benefits across the scope of the LID area.

The objections further challenge the City's boundary for the LID but did not present adequate evidence to counter the City's determination.

The objections also challenge the City's valuation of the properties. For the hotel Objectors CWF-0133, CWF-0134, CWF-0136, CWF-0168, and CWF-0353, findings concerning this issue can be found in Finding 16 above, and section C.10 below in the Legal Analysis section. The objections for CWF-0135, CWF-0218, CWF-0219, and CWF-0220 do not provide adequate evidence to challenge the valuation of the City.

The Objectors failed to meet the burden of proof required to demonstrate that the properties will not receive a special benefit. In the Initial Recommendation the Hearing Examiner recommended that, CWF-0133, CWF-0134, CWF-0136, CWF-0168, and CWF-0353 should be remanded to the City for reconsideration of the property-specific information provided in the hearing for valuation purposes with an opportunity for response by Objectors. The City appraiser remand analysis included consideration of all data submitted at hearing by the Objector for these properties, and was also informed by a comparable sales analysis. Responses from Objectors to the City appraiser remand

analysis did not establish error in the City appraiser's review process, but instead highlighted different valuation methodologies that were not superior to the methods used by the City.

Recommendation CWF-0133: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0134 – see CWF-0133
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0135 – see CWF-0133
Recommendation: denial

CWF-0136 – see CWF-0133
Objector Edgewater Hotel argued that it should be assessed a lower amount because it leases its underlying land. Objector did not rebut the City appraiser's understanding that Washington requires the measurement of special benefit for a property based on the fee simple interest in the property. The fact that the Objector is a lessor may only affect how that lessor is allocated costs such as the special assessment under its lease, which is not an issue concerning the special assessment for the underlying parcel.
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0137 (2538830170) – 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 King County Assessor data and a Redfin estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the King County Assessor data and a Redfin estimate 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

CWF-0138 (1745500310) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0139 (9195872190) – The issues raised by the objection are (1) a brief four-sentence comparison between valuations of condominiums in the subject property

building, (2) a challenge that the City's appraiser failed to consider negative impacts on the subject property, and (3) a generalized objection to the LID. The objection is a brief three paragraphs unsupported by additional evidence or testimony; thus, the first two issues, even if they could be proved, lack any evidentiary support. The third issue is not within the jurisdiction of the Hearing Examiner. 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

CWF-0140 (9195870820) – The objection generally complains that the proposal will have negative impacts on property value, use, and enjoyment of the property and access to the waterfront, and includes a general complaint against the LID. The objection fails to provide supporting evidence to demonstrate any devaluation or negative impact, and instead only presents these issues in the form of conclusory statements. 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

CWF-0141 (1843051160) – 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 Zestimates estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the Zestimates estimate is 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

CWF-142 (2538831190) – The objection includes general complaints against the LID. In addition, the objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, and 4. 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

CWF-0143 (2538830510) – This objection simply restates the objection issues raised in CWF-0142.
Recommendation: denial

CWF-0144 (9195870440) – 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 alleges that the subject property will receive no special benefit and that the value of the property by the City appraiser is inaccurate.

Without supporting evidence, these latter assertions 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

CWF-0145 (2585000140) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0146 (6364001370) – 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 alleges that the subject property will receive no special benefit, and provided a single comparable to challenge the City's valuation of the property. Without supporting evidence, these latter assertions are not adequate to demonstrate an error in the special assessment for this property. In addition, the objection contains issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. election and representation issues concerning the City Council). 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

CWF-0147 (1843051390) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, 5, 7, and 10. In addition to these issues, the Objector included a King County Assessor valuation, and estimates from Redfin and Zillow to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the King County Assessor valuation and estimates from Redfin and Zillow 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

CWF-0148 (1745501190) – The objection is primarily a conclusory statement in opposition to the Waterfront LID, which fails to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. In addition, 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. No supporting evidence was

submitted with the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0149 (2538831080) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0150 (2382001260) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0151 (2538840030) – 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. 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

CWF-0152 (5017300210) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0153 (9195870310) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, 5, 7, and 10. In addition to these issues, the Objector alleges that the subject property will receive no special benefit. Without supporting evidence, this latter assertion is 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

CWF-0154 (2538831300) – The objection is mostly a conclusory statement in opposition to the Waterfront LID. In addition to these statements, the Objector indicated that the City appraiser overvalued the subject property in a challenge to the City appraiser's

valuation for the property. Without additional supporting evidence, the brief statement about valuation in the objection is 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.
Recommendation: denial

CWF-0155 (9195871910) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0156 (6391350360) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0157 (3589006470)v The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 5, and 6. In addition, the objection raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0158 (9195871240) – 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. No evidence was submitted to support the objection. 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

CWF-0159 (2382000730) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0160 (2382002420) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0161 (2867400660 and 5160650390) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0162 (1745501270) – 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. No evidence was submitted to support the objection. 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

CWF-0163 (9195871650) – 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. 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

CWF-0164 (9195871270) – The objection is only a brief statement in opposition to the Waterfront LID, alleging that the property will be negatively impacted by the proposal and that the property will receive no special benefit. Documents submitted in support of the objection fail to support the issues raised in the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0165 (2538830630) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0166 (3324000200) – The objection raises a series of considerations that are of a political nature, and not issues within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner. 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

CWF-0167 (9195870460) – 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. 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

CWF-0168 – see CWF-0133
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0169 (7666206640) – The sole issue raised in the objection is that the Objector believes they will receive no special benefit as the subject property is not proximate to the proposed improvements. The issue is stated in conclusory fashion and is not accompanied by any evidence or testimony. 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

CWF-0170 (9197200930) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, 5, 7, and 10. In addition to these issues, the objection argues that the subject property will receive no special benefit, and that the City appraisal process is flawed. Without additional supporting evidence, these arguments 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

CWF-0171 (2382001180) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, and 4. The objection also argues that: (1) the ABS valuation did not differentiate between general and special benefits (this issue is addressed below in the Legal Analysis section), (2) the comparison park projects relied upon by ABS were not actually comparable to the proposed Waterfront LID Improvements, and (3) the ABS valuation improperly relied on 2018 assessments and inaccurately assumed increases in the subject property value. With regard to these latter two arguments, the Objectors failed to support their arguments with adequate appraisal or valuation evidence. Without such supporting evidence, the lay observations of Objectors are not sufficient to overcome the value of the City's expert appraiser testimony. Objectors argue that the City's before value conclusions are inaccurate because ABS reached the same before value conclusions in both its Preliminary Special Benefit/Proportionate Assessment Study and the Final Special Benefit Study. Objectors contend that this demonstrates that the City appraiser did not take into account a declining market for Seattle condominiums in 2019. The City's final value conclusion

for condominiums in the Escala building included sixteen condominium sales in the building from January to September 2019. The City explained that although the market did experience a decline in late 2018 through early 2019, it had started to rebound by the summer of 2019 with the new overall values matching those seen in mid-2018. The City's value conclusions fall within the ranges indicated by these 2019 sales. Objectors also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. violations of the Open Public Meetings Act, the LID is a quid pro quo for getting private donations). Without additional adequate supporting evidence, Objector's arguments are not sufficient to demonstrate an error in the special assessment for this property, and they do not overcome the presumption in favor of the City's appraisal. 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

CWF-0172 (6094500170) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0173 (2382000110) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0174 (1843050510) – 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. No evidence was submitted to support the objection. 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

CWF-0175 (9195871660) – 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 objection argues that the subject property will receive no special benefit, and that the City appraisal process is flawed. Without additional supporting evidence, these arguments are not adequate to demonstrate an error in the special assessment for this property. The objection also raises general concerns about the LID that are not within the Hearing Examiner's jurisdiction to address in the context of a special assessment hearing. 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

CWF-0176 (9195900200) – 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. The objection also argues that the City valuation treatment of before values for the subject property considering the removal of the viaduct was oversimplified and inaccurate. 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. With regard to this latter issue, the objection fails to support this argument with any expert appraisal or valuation evidence. Without such supporting evidence, the lay observations of the Objector are not sufficient to overcome the presumption in favor the City's expert appraiser. In addition to these issues, the objection argues that the subject property would receive no special benefit. To support this argument Objector included a letter from the property HOA president to challenge the City appraisal's special assessment for the property. Objectors claim that their unit was overvalued due to the City appraisal, because the property view has less value than determined by the City. Objector provides no appraisal evidence to indicate that the City's calculation or reliance on King County Assessor's view data are inaccurate. Objector also argues that a view-altering development project adjacent to the subject property was not adequately considered by the City. However, the City confirmed that it was aware of the new construction project in 2018, and that it was reflected in their appraisal. In addition, Objector also provided no evidence that the new development will negatively impact the view from the subject property, and they did not provide any expert evidence that the new development renders the City's assessment of their parcel inaccurate. Without additional supporting evidence, this opinion letter is not adequate to demonstrate an error in the City's special assessment for this property. In a closing statement, Objector raised additional issues not identified in their written objection. To the degree these issues were within the Hearing Examiner's jurisdiction to address they are addressed below in the Legal Analysis section (e.g. use of the Dr. Crompton report, inconsistencies in condominium valuations, etc.). Without additional adequate supporting evidence, Objector's arguments are not sufficient to demonstrate an error in the special assessment for this property, and they do not overcome the presumption in favor of the City's appraisal. 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

CWF-0177 (9195870280) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 6, and 7. 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

CWF-0178 (9195870190) – The objection raises the issue that the proposal includes elements that may block views from the subject property, and therefore decrease the value of the property. The objection also references two conversations with real estate agents concerning estimates of value. The objection also generally alleges it will receive no special benefit. The objection is not accompanied by any property value analysis to support the issues it raises. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 10. No evidence was submitted to support the objection. 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

CWF-0179 (3589003040) – The objection raises the issue that the LID is based on unfair distribution of assessments. No evidence was submitted to support the objection. 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

CWF-0180 (9195872210) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, and 9. No evidence was submitted to support the objection. 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

CWF-0181 (1843051010) – 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. 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

CWF-0182 (2382001270) – The objection raises general but unsupported statements against the LID. The objection also raises the following common objection issues addressed below in the Legal Analysis section B: 2, 3, and 5. 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

CWF-0183 (2382002720) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector

failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0184 (0660000485, 7666202365, 7666202367, 7666202368, 7666202420, and 7666202422) – Objector withdrew objection February 3, 2020.

CWF-0185 (6065011160) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, and 9. No evidence specific to the subject property was submitted to support the objection. 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

CWF-0186 (5479650040) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0187 (2382002600) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0188 (9195870430) – The objection raises the issue that the proposal includes elements that may block views from the subject property, and therefore decrease the value of the property. The objection also generally alleges it will receive no special benefit and raises concerns that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The objection is not accompanied by any property value analysis to support the issues it raises. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 10. No evidence was submitted to support the objection. 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

CWF-0189 (2538831110) – 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. The objection includes these issues in the same summary form as many other objections but does include much more additional argument. Regardless of the amount of argument for the points raised by the Objector, there was no evidence specific to the subject property

provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. 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

CWF-0190 (9195871740) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0191 (2538831250) – The objection is only a brief list of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0192 (6065010840) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, 6, and 10. The objection includes these issues in the same summary form as many other objections but does include much more additional argument. Regardless of the amount of argument for the points raised by the Objector, there was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. 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

CWF-0193 (2538830960) – The objection argues that the property will receive no special benefit but is not accompanied by any special benefit analysis. The Objector did make an effort more than many other Objectors and included a comparative sales analysis relevant to the subject property. However, the objection only summarily states that this comparative sales analysis is more reliable than the King County Assessor data and the City appraisal and provides no evidence to support this argument. This is not sufficient to overcome the presumption called for by law in favor of the City appraisal. 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

CWF-0194 (9195870580) – 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. There was no evidence specific to the subject property provided with the objection to support

the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. 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

CWF-0195 (3589002520) – 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. The Objector did make an effort more than many other Objectors, and included several comparative sales analysis relevant to the subject property. However, the objection only summarily states that this comparative sales analysis is more reliable than the King County Assessor data and the City appraisal and provides no evidence to support this argument. This is not sufficient to overcome the presumption called for by law in favor of the City appraisal. 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

CWF-0196 (1766000560) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0197 (1843051320) – 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. There was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. 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

CWF-0198 (1843051930) – 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. There was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. 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

CWF-0199 (3324000230) – The objection is only a statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0200 (9195872170) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 10. In addition, generalized issues opposing the LID were raised. There was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. 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

CWF-0201 (9195871110 and 9195871130) – 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, the objection raises specific issues alleging that the LID proposal will have negative impacts on the subject property value and is problematic in implementation. The objection includes these issues in the same summary form as many other objections but does include more additional argument. Regardless of the amount of argument for the points raised by the Objector, there was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. 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

CWF-0202 (1843050340) – 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, the objection raises the specific issue that the subject property is unfairly valued compared with other condominiums in the same building. There was not adequate evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. 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

CWF-0203 (2538830240) – The objection alleges that the City valuation and King County Assessor assessment are inaccurate. In addition, 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. There was not adequate evidence specific to the subject

property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. 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

CWF-0204 (9195871350) – The objection indicates that the City valuation process failed to take into account devaluation of the subject property due to plans for the Pine Street Connector and Overlook Walk, which they allege will block views, remove access, and increase noise and traffic. Concerning this issue, the objection fails to provide supporting evidence to demonstrate any devaluation and instead only presents this issue in the form of conclusory statements. The objection challenges the accuracy of the City valuation for their condominium properties because of a lack of differentiation between valuation of condominium units within the same building. The record does not reflect an analysis performed by a qualified appraiser demonstrating that the City appraisal was inadequate or performed in error in this respect. There was not adequate evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit or that the valuation had been inaccurate. 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. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. constitutional issues).
Recommendation: denial

CWF-0205 (6065010930) – 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. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. due process issues, Open Public Meetings Act violations, lack of housing mitigation). The objection also indicates "post-viaduct property speculation has resulted in unfair valuations which are being assessed on a significantly lower level," as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by adequate evidence or testimony. 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

CWF-0206 (0942000255) – Objector's final briefing raises issues not raised in the written objection. The purpose of allowing final briefing was to provide an opportunity for Objectors cross-examining the City experts to provide final arguments regarding issues raised during cross-examination. Raising issues for the first time in such briefing

that was not included in the Objector's written objection is procedurally inappropriate. In this case it is particularly unwarranted as the Objector had raised only a narrow issue in the objection and the order providing for the Objector's participation in cross-examination explicitly conditioned the Objector's participation by stating Objector "participation in cross-examination is limited. Objector only introduced single page objection with succinct comparison-based objection, cross-examination is allowed only as to issue raised in objection." Even if Objector's additional issues concerning the City's valuation of the subject property are allowed, those arguments rely solely on data collected from the King County Assessor's Office and the declaration of the Objector's Executive Manager; this is not sufficient evidence to overcome the expert evidence submitted by the City appraiser. Objector argues that it is being assessed disproportionately to other similarly situated properties. However, Objector fails to provide credible, expert valuation evidence and has failed to account for important differences between Objector's property and the selected "comparable" properties. Most notably, Objector failed to take into account differing property rights associated with the parcels in question. The Objector uses the Rainier Club parcel as a comparable, but as the City describes in the record, the Rainier Club has sold the air rights to its property, whereas the subject property has retained those rights and therefore the value associated with them. The City indicated that it took this into account as part of the review for the 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 valuation was flawed.
Recommendation: denial

CWF-0207 (0694000030) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence or testimony to demonstrate that the property would receive no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0208 (9195870910) – 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. The objection also indicates the City valuation failed to take into account negative impacts of the proposal on the value of the subject property, as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by adequate evidence or testimony. 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

CWF-0209 (2382002070) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence or testimony to demonstrate that the

property would receive no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0210 (9195871280) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0211 (6065010600) – 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. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. due process issues, constitutional issues). In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by adequate evidence or testimony. In addition to these issues, the Objector included an appraisal for the subject property to challenge the City appraiser's valuation for the property. That appraisal did not demonstrate an error in the special assessment for this property. The appraisal valued the property at $785,000, in contrast to the City's valuation of $817,700. Appraisers use experience and judgment to arrive at value conclusions, and it is not uncommon, nor indicative of error, for two appraisers to arrive at different value conclusions for the same property. ABS performed a mass appraisal and its value conclusions are within a reasonable range of opinion. 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

CWF-0212 (6065010940) – This objection simply restates the objection issues raised in CWF-0211.
Recommendation: denial

CWF-0213 (6065011640) – This objection simply restates the objection issues raised in CWF-0211.
Recommendation: denial

CWF-0214 (1977200630) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

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 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

CWF-0216 (1975700465) – The objection raises five issues:

1. The objection indicates that the property square footage relied upon by the City is inaccurate. The City relied upon data from the King County Assessor. Objector indicates that it has "been working with King County Assessor's Office to correct this false data." However, the objection does not indicate that this matter has been resolved with the King County Assessor. In addition, the objection does not include information (except the bare assertion in the objection) to support the veracity of the claim.
2. Objector challenges the City valuation of the property by referencing King County Assessor data for the property. The objection does not include any King County Assessor data to support this claim. Regardless, as detailed elsewhere in this recommendation, King County Assessor data are insufficient evidence to overcome the expert appraisal conducted by the City.
3. The objection indicates the property is affected by congested traffic and argues that it will be worse with the LID Improvements.
4. The objection indicates the property is affected by homelessness and drug use in the area and seems to argue that it will be worse with the LID Improvements.
5. The objection appears to reference back to items 3 and 4 and argues that until these issues are addressed, no property value increase will accrue in the City of Seattle.

As to items 3–5, the objection is not supported by any evidence concerning negative value impacts either before or after LID Improvements would be implemented. This issue is also addressed in the Legal Analysis section below.

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

CWF-0217 (9197200520) – 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. The objection lacks evidence or testimony demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0218 – see CWF-0133
Recommendation: denial

CWF-0219 – see CWF-0133
Recommendation: denial

CWF-0220 – see CWF-0133
Recommendation: denial

CWF-0221 (9195870860) – The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. 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

CWF-0222 (5160650710) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0223 (9195870170) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0224 (6065010580) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0225 (6065010690 and 6065011510) – 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. The objection lacks evidence or testimony demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0226 (2585001060) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0227 (2538830420) – 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. The objection includes these issues in the same summary form as many other objections but does include much more additional argument. Regardless of the amount of argument for the points raised by the Objector, the objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0228 (2538830090) – The objection includes general statements in opposition to the LID. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 6 and 10. The objection also incorporates issues raised by appraiser Anthony Gibbons, which are addressed below. The objection argues that the property will receive no special benefit. However, the objection is not supported by an expert special assessment analysis. 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 valuation was flawed.
Recommendation: denial

CWF-0229 (9195872060) – 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. The objection lacks evidence or testimony demonstrating that the subject property will not

receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0230 (9195871180) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0231 (7804110010) – The objection raises two issues in challenging that the City special assessment is inaccurate: (1) the property parking garage is reserved for members only and thus will receive no benefit and (2) the City erred in the market value analysis for the property. Concerning the first issue, the City appraisal is directed at highest use for the property, not just current use. The objection includes no evidence showing that the parking garage property is permanently restricted for use as a parking garage for members. Therefore, that current use of the property does not dictate the highest value for the property. The objection is not accompanied by any expert analysis demonstrating error in the City's appraisal of the property. The objection lacks adequate evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0232 (2538830500) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0233, CWF-0318, and CWP-0409-0441 (multiple parcel numbers) – Case number CWF-0233 was part of a large group of Objectors represented by Perkins Coie LLP that also includes CWF-0318 and CWP-0409–0441.

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. These objections raise many of the

arguments raised by other Objectors that are addressed below in the Legal Analysis section (e.g. issues raised by appraiser Anthony Gibbons, issues related to comments by Dr. Crompton). The objections raise issues not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing (e.g. constitutional due process issues).

In addition to these issues, the objections argue that the subject properties would receive no special benefit. In part, the objections argue that there would be no special benefit due to the distance of the subject properties from the proposed Waterfront LID Improvements. In addition, Objectors contended that the City could not establish the existence of what Objectors characterize as a "micro benefit" when its information is based on a mass appraisal, and, as a result, any property assigned a benefit less than 1.0% should be removed from the LID. However, Objectors' consultants did not establish that they have equal or greater expertise in conducting mass appraisals when compared to the City appraiser and demonstrated an inadequate basis for their contention.

The objections also complain that for certain of the subject properties, neighboring commercial office buildings received different special benefit percentages. This argument fails to undermine the City appraisal. The City based its special benefit estimate for each parcel on expert appraiser professional judgment concerning the impact of the LID Improvements on each parcel. Proximity to LID Improvements could be similar between neighboring commercial office properties, but points of differentiation could also occur including the use, size, and condition of buildings on the property, and for example, recorded restrictions on the property's title. Thus, under the income approach to valuation, differences in estimated special benefits between properties—even adjacent ones—could occur. This does not demonstrate an error on the part of the City; on the contrary, it goes to rebutting many Objectors' contention that the City simply applied a set of percentage benefits across the scope of the LID area.

The objections further challenge the City's boundary for the LID but did not present adequate evidence to counter the City's determination.

The objections also challenge the City's valuation of the properties. For the hotel Objectors in this group—CWF-0318, CWF-0413, CWF-0415, CWF-0418, CWF-0429, and CWF-0436—findings concerning this issue can be found in Finding 17 above, and section C.10 below in the Legal Analysis section. The remainder of the objections raised by this group of Objectors do not provide adequate evidence to challenge the valuation of the City.

The Objectors failed to meet the burden of proof required to demonstrate that the properties will not receive a special benefit. In the Initial Recommendation the Hearing Examiner recommended that, CWF-0318, CWF-0413, CWF-0415, CWF-0417, CWF-0418, CWF-0423, CWF-0429, and CWF-0436 should be remanded to the City for

reconsideration of the property-specific information provided in the hearing for valuation purposes, with an opportunity for response by Objectors. The City appraiser remand analysis included consideration of all data submitted at hearing by the Objectors for these properties, and was also informed by a comparable sales analysis. Responses from Objectors to the City appraiser remand analysis did not establish error in the City appraiser's review process, but instead highlighted different valuation methodologies that were not superior to the methods used by the City.

Recommendation CWF-0233: denial

CWF-0234 (1843051820) – 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. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without providing any supporting quantitative analysis demonstrating that the subject property will not receive a special benefit or that the City valuation is inaccurate. 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

CWF-0235 (2538831340) – This objection simply restates the objection issues raised in CWF-0234.
Recommendation: denial

CWF-0236 (2538830060) – The objection identifies Objector Julie Marie Biniasz as a "Real Estate Broker that has been the Listing Broker or Selling Broker for a significant number of downtown residents that are in, or proximal to the LID during the past 15 years. Her knowledge of property valuation is significant," and Objector Blaine Jeffrey Webster as a Washington State licensed/registered Architect and Designated Architect that was elected by three Washington State governors to serve three consecutive terms on the Washington State Board for Architects, for a twelve-year period. He chaired the Downtown Design Review Board [for the City of Seattle] where he served for four years; he also chaired the Ethics and Practice Committee of AIA Seattle prior to his service on the WSBFA. He is currently a member of AIA Washington, and consults/testifies regarding proposed Washington State legislation. This is adequate for the Hearing Examiner to consider Objectors experts in real estate and development in the City of Seattle. However, the objection is not accompanied by special assessment analysis or property valuation analysis performed by either Objector.

The objection argues that the property will receive no special benefit. However, the objection is not accompanied by any expert special assessment analysis, either by the Objectors or otherwise. The objection with regard to the special assessment is merely a

series of conclusory statements raised without any supporting analysis. Without such analysis, the objection is inadequate to overcome the presumption in favor of the City's appraisal concerning whether the property will receive a special benefit.

The objection raises the following common objection issues addressed below in the Legal Analysis section B: 8 and 10. The objection also raises issues not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing (e.g. constitutional issues). The objection also includes general statements in opposition to the LID that do not raise legally cognizable issues. The objection raises issues addressed below in the Legal Analysis section, including issues raised by appraiser Anthony Gibbons. The objection also challenges the City valuation of the subject property but is only accompanied by a brief reference to the King County Assessor's valuation of the property and a Redfin estimate. This reference is not adequate evidence to demonstrate that the City valuation is inadequate or that the Objector's evidence should carry more weight with regard to this issue. 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

CWF-0237 (1843050120) – 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. The objection lacks evidence or testimony demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0238 (1977200890) – The objection argues that the City valuation of the subject property is incorrect. With regard to this issue, the objection only makes a conclusory statement that is not supported by adequate evidence or testimony. Without adequate analysis and supporting evidence demonstrating an error in the valuation of the property, the objection fails to overcome the evidentiary value of the City appraisal. 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

CWF-0239 (9197200560) – The objection summarily argues that the subject property would receive no special benefit. The objection raises the following common objection issue addressed below in the Legal Analysis section B: J. The objection is not accompanied by any evidence to support its allegations. 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

CWF-0240 (9197200570) – This objection simply restates the objection issues raised in CWF-0239.
Recommendation: denial

CWF-0241 (2538830050) – The objection raises several issues:

1. The subject property should be exempt from the Waterfront LID assessment, as it is exempt from King County property tax because it is a nonprofit church organization. This issue does not address whether the Waterfront LID would result in a special benefit to the subject property, or whether the City valuation process was adequate, which are the issues within the Hearing Examiner's jurisdiction to consider in this hearing.
2. The objection also incorporated by reference comments made by Anthony Gibbons in his letter dated March 2, 2018, which issue is addressed below in the Legal Analysis section.
3. The objection raises the following common objection issue addressed below in the Legal Analysis section B: 10.

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

CWF-0242 (9195872110) – The objection argues that the subject property will receive no special benefit. The objection indicates of the Objector: "I am licensed architect, commercial real estate broker, and real estate investor. I was licensed to practice architecture in 1980, and licensed as a real estate broker since 1985." Objector could therefore be considered to have some relevant experience. However, the objection is not accompanied by any special assessment analysis or appraisal valuation. The objection primarily indicates that the property will have negative impacts from the LID Improvements. This issue is not supported by any adequate evidence. In addition, this issue is addressed below in the Legal Analysis section. 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

CWF-0243 (1977201130) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0244 (2538830780) – 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. The objection includes a brief statement concerning the Objector's opinion that the subject property has not been properly valued by the City's appraisal. Without additional supporting evidence, the subjective opinion of the Objector is not adequate to demonstrate an error in the special assessment for this property. The objection lacks evidence or testimony demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0245 (5160650080) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, and 7. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0246 (5160650120) – This objection simply restates the objection issues raised in CWF-0245.
Recommendation: denial

CWF-0247 (9195870890) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0248 (2382000250) – The objection is only a brief statement indicating the Objector believes that the subject property valuation is inaccurate and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0249 (5160650330) – The objection is a series of assertions in opposition to the Waterfront LID. The objection includes inadequate supporting evidence specific to the subject property to show either that the property will not receive a special benefit or that the City valuation process was flawed. In addition, the objection raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. double taxation and a request for exemption for residential properties). The

Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0250 (9195871510) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0251 (6364000420) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0252 (2538830860) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0253 (6065010030) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0254 (1843051240) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0255 (1843050920) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0256 (9195871800) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0257 (2538830550) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0258 (1843050930) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0259 (2538830100) – 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. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included King County assessment information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the King County assessment information and Redfin estimate 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.
Recommendation: denial

CWF-0260 (2382001150 and 2382001970) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The

Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0261 (6065011570) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0262 (5160650060) – The objection is only a two-sentence statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0263 (9195871430) – This objection simply restates the objection issues raised in CWF-0263.
Recommendation: denial

CWF-0264 (2538831320) – 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. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information and Redfin estimate 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.
Recommendation: denial

CWF-0265 (2538830210) – 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. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information

and Redfin estimate 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.
Recommendation: denial

CWF-0266 (9195871700) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0267 (2568000240 and 2568000300) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. In particular, the objection challenges the scope and area of the Waterfront LID but does so only by raising questions and concerns about the proposal, raising brief issues that are not supported by any evidence or analysis to show that the concern has any basis. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0268 (2538831350) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0269 (3589005400) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0270 (2538830130) – The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property. The objection indicates that the City

should rely on the assessment valuation from the King County Assessor but fails to identify how or why that valuation is more accurate than the City's. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0271 (1843051660) – 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. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property. The objection indicates that the City should rely on the assessment valuation from the King County Assessor but fails to identify how or why that valuation is more accurate than the City's. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0272 (5160650640) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate property-specific supporting evidence. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information is not adequate to demonstrate an error in the special assessment for this property. The objection indicates that the City should rely on the assessment valuation from the King County Assessor but fails to identify how or why that valuation is more accurate than the City's. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0273 (5160650670) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0274 (5160650350) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate property-specific supporting evidence. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information is not adequate to demonstrate an error in the special assessment for this property. The objection indicates that the City should rely on the assessment valuation from the King County Assessor but fails to identify how or why that valuation is more accurate than the City's. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0275 (6065011810) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0276 (5160650090) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, and 7. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0277 (0656000215, 0659001010, 0659001015, and 0659001020) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence adequate to demonstrate that the property will receive no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0278 (7802000070) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the

burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0279 (2570280020) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0280 (5160650480) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0281 (1843051290) – 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. The objection is not supported by any evidence. 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

CWF-0282 (6065011880) – 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. The objection is not supported by any evidence. 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

CWF-0283 (9197200740) – 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 some general property value information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information is 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

CWF-0284 (1843051040) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0285 (5160650050) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0286 (5160650420) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0287 (2937600090) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0288 (1843051770) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0289 (2538830830) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by evidence. Finally, The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0290 (1745500550) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0291 (9195870380) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. 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

CWF-0292 (2867400940) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0293 (1843050720) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. 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

CWF-0294 (5160650740) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0295 (5160650560) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0296 (unknown) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0297 (1975700380) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0298 (2538831200) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. 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

CWF-0299 (0655000050) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0300 (2538830120) – The objection argues that the property will receive no special benefit. However, the objection is not accompanied by any expert special assessment analysis. The objection with regard to the special assessment is merely a series of conclusory statements raised without any supporting expert analysis. Without such analysis, the objection is inadequate to overcome the presumption in favor of the City's appraisal concerning whether the property will receive a special benefit. The objection raises issues addressed below in the Legal Analysis section, including issues raised by appraiser Anthony Gibbons. The objection also includes general statements in opposition to the LID that do not raise legally cognizable issues. The objection raises the following common objection issues addressed below in the Legal Analysis section B: C, H, and J.

The objection also challenges the City valuation of the subject property and is accompanied by a property-specific comparables analysis. This analysis is addressed in the Legal Analysis section C.10. This analysis is not adequate evidence to demonstrate that the City valuation is inadequate or that the Objector's evidence should carry more weight with regard to this issue. The comparative market analysis provided with the objection fails to identify any error with the City appraisal process; instead, it simply presents a different valuation for the property with no indication as to why that valuation should be given weight over the City's expert appraisal analysis.

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

CWF-0301 (2538831450) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0302 (9195870500) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. 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

CWF-0303 (2538830300) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0304 (1745501170) – 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. These issues are not supported by any evidence. 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

CWF-0305 (9195871830) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. 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

CWF-0306 (9195870030) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is 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

CWF-0307 (2382002120) – 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. These issues are not supported by any evidence. 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

CWF-0308 (9195871100) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0309 (1843051350) – 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. These issues are not supported by any evidence. 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

CWF-0310 (5160450570) – 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. These issues are not supported by any evidence. 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

CWF-0311 (9195871640) – 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. These issues are not supported by any evidence. 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

CWF-0312 (9195900170) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. 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

CWF-0313 (0942000510) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The objection includes a brief list of comparables to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the list of comparables is 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

CWF-0314 (0659000070) – The objection challenges the City valuation for the subject property and the proportionality of the special benefit.

The City's before LID value for the subject property is supported by market rental rates and comparable sales data. The capitalized market value estimate for this property was $243,978,000 or $376±/SF of net rentable area, which also recognized that the Nordstrom building has a historic designation. The objection cited the King County Assessor's assessed value of $80,304,000 or $124±/SF of net rentable area to counter the City's findings. The City appraiser did not rely on the King County Assessor's valuation of this parcel (or for others in the Waterfront LID) but instead utilized what it identified as more reliable data in its professional opinion. The City appraiser found that:

> There is nothing in the comparable sales database to support a market value estimate for the property as low as the King County Assessor's assessed value figure ($124±/SF), especially considering the Nordstrom building's good condition and excellent location. For example, the Dexter Horton building sold in January 2019 for $488±/SF; it contains less retail and more office space but is in an inferior location. It also has an historic designation. Other historic-designated buildings researched typically sold for $250±/SF to $400/SF or more. In short, there is no justification or market support for the King County Assessor's low value estimate for this property.

Third Declaration of Robert J. Macaulay dated July 14, 2020 at 13.

> We did not rely on older (2017) data in analyzing the Nordstrom property, as is evidenced in the improved comparable sales chart and comparable rental information in the collection of back up-data presented. The most recent comparable sales data in existence was utilized, such as the 2019 Dexter Horton building sale, and current rental/capitalization rate information published in timely market research reports and from other sources.
>
> Adjustments in rental and capitalization rates in the commercial spreadsheets are based on our review of comparable projects in other cities, relevant published data and analysis of the impact on retail sales of amenities similar to what the LID provides, together

> with review of local market conditions and estimates of the probable increases in tourism and enhanced market appeal that will be provided by the Waterfront Seattle project. These data indicate modest percentage increases in the various metrics such as rental rates and vacancy, as reflected in our study and summary report.
>
> Westlake Center and Pacific Place are retail properties and the Nordstrom building has 280,000± SF of retail space, but also 265,000 SF of office area. Additionally, we are not basing the analysis on the county's assessed value, but on independent market value estimates. Recognizing the differences in use, the special benefit and assessment amounts for the properties are roughly proportionate. Westlake Center retail (between 4th-5th Avenue and Pine Street) reflects a 2.05% special benefit (market value increase); Pacific Place retail (between 6th-7th Avenue and Pine Street) indicates a 1.70% value increase compared to Nordstrom (retail and office) located between 5th-6th and Pine Street, with an indicated 1.60% market value increase (special benefit).

Third Declaration of Robert J. Macaulay dated July 14, 2020 at 14.

The City's valuation process is more reliable than the King County Assessor data and other information submitted with the objection.

The objection alleges disproportionality between its assessment and those for Westlake Center and Pacific Place. However, the subject property received the lowest percentage increase in value attributable to special benefits among these properties, and all three parcels are within a reasonable range demonstrating proportionality. The objection also does not take into account the difference between the compared properties—that the subject property has substantial office spaces along with expansive retail space, while the compared properties are predominantly retail. The Objector's argument does not present valuation evidence sufficient to demonstrate an error with the City's assessment and has not demonstrated disproportionality in the Final Special Benefit Study with respect to its property. The Objector did not challenge whether the subject property will receive a special benefit. The Objector did not demonstrate that the City appraisal process was flawed.
Recommendation: denial

CWF-0315 (2585000330) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0316 (0656000290) – 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. 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

CWF-0317 (2585000810) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 2, 5, 6, and 7. 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

CWF-0318 (1974600025 and 1974600035) – see CWF-0233
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0319 (9195870700) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence specific to the subject property. The objection includes the argument that the subject property would not receive a special benefit and would be devalued by the Waterfront LID Improvements. The objection also raises the following common objection issues addressed below in the Legal Analysis section B: 2, 3, and 10. 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

CWF-0320 (0656000180, 2301950000, 2301950010, 2301950010, 2301950020, 8729690000, 8729690010, 8729690010, and 8729690020) – The objection is only a brief statement in opposition to the Waterfront LID and includes no adequate supporting analysis or evidence. The objection includes a brief concern that allegedly comparable properties had been treated disproportionately under the City valuation for the LID. Without additional supporting evidence, the list of comparables is 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

CWF-0321 (2538830340) – 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. 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

CWF-0322 (1843050380) – 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. 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

CWF-0323 (unknown) – no objection filed.

CWF-0324 (5160450480, 5160450960, and 5160650530) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. In addition to these issues, the Objector included general comparables information and King County assessor data to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the comparables information and King County assessor data 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

CWF-0325 (0659000030) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. 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

CWF-0326 (1976700010) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. 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

CWF-0327 (0659000625 and 0659000640) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence.

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

CWF-0328 (7666202632) – The Port of Seattle indicates that it is not the owner of parcel 7666202632 and should therefore not be assessed for this property. This issue does not appear to be refuted in the record. On remand the City appraiser indicated that further research indicated that the Port of Seattle is correct regarding ownership of that parcel, and the State of Washington is the current owner of the property.
Recommendation: The City assessment record for ownership of this property should be corrected to be the State of Washington.[7]

CWF-0329 (0660002030 and 0660002030) – 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. The objection raises issues addressed below in the Legal Analysis section, including issues raised by appraiser Anthony Gibbons. The objection also includes general statements in opposition to the LID that do not raise legally cognizable issues. Objectors also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. the LID is a quid pro quo for getting private donations, LID location within the Seattle Metropolitan Park District). The objection argues that the property will receive no special benefit. However, the objection is not accompanied by qualified expert special assessment analysis—the statements of an Objector or an attorney representative do not rise to the level of showing the requisite appraisal expertise. Without such expert analysis, the objection is inadequate to overcome the presumption in favor of the City's appraisal concerning whether the property will receive a special benefit.

The objection argues that the valuation for the subject property is inaccurate and provides a real estate appraisal of the property dated September 30, 2017. The value conclusion of the appraisal for the property is $19,700,000, in contrast to the Proposed Final LID assessment which found that the current value of the subject property is $56,253,000. The effective date of the appraisal is September 30, 2017, which is approximately two years prior to the City appraisal's effective date of October 1, 2019. The objection fails to identify any error with the City appraisal process; instead, it presents a different appraisal valuation for the property with no indication as to why that valuation should be given weight over the City's expert appraisal analysis. The two-year difference in valuations may account for the differentiation; however, the differentiation is vast, and the City failed to provide responsive evidence concerning this appraisal. In the Initial Recommendation the Examiner stated he "declines to speculate as to the difference

[7] The Hearing Examiner's jurisdiction in this Assessment Hearing extends only to hearing objections and making a recommendation on those to Council. Therefore, any issues not raised by an objection concerning the misidentification of the property owner for this assessment are not addressed in this recommendation.

between these appraisals, and with inadequate analysis from both the City and Objector in this regard, the issue of valuation should be remanded to the City for review and consideration." On remand the City appraiser reviewed the information from the Objector and formed an opinion that no changes to the original recommendation were warranted. The Objector declined to submit any new material for consideration as part of the remand.

The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0330 (9195870110) – 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. 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

CWF-0331 (7628750040) – withdrawn by Objector August 17, 2020.

CWF-0332 (2538830280) – 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 raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. 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

CWF-0333 (5247800005) – see CWF-0111
Recommendation: denial

CWF-0334 (2538830590) – The objection is only a brief statement in opposition to the Waterfront LID and includes no adequate supporting analysis or evidence. The objection includes a brief concern that allegedly comparable properties had been treated disproportionately under the City valuation for the LID. Without additional supporting evidence, the list of comparables is 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

CWF-0335 (3324000260) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector

failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0336 and CWF-0342 (7666204878) – The objections argue that the City assessments for these subject properties are inaccurate because: (1) they are not physically proximate to the Waterfront LID Improvements, (2) the City's special benefits analysis is speculative, and (3) the subject properties will not receive a special benefit from the Waterfront LID Improvements. Objectors also request a $3 million offset for unrelated streetscape improvements that were required to be constructed more than two years ago for new development at 255 S King Street. Some of the issues raised by these objections are addressed below in the Legal Analysis section.

Objectors presented no adequate expert evidence to show that the assessments for the subject properties are disproportionate due to their location within the LID boundary. The subject properties are located within the midst of the proposed Pioneer Square Street improvements and within blocks of the Promenade LID Improvements. Contrary to the objections, the City did consider property-specific values such as leases and occupancy rates. The City demonstrated that the subject properties will receive a special benefit from the Waterfront LID Improvements and Objectors have failed to provide adequate expert evidence to the contrary.

In the case of these subject properties, it was reasonably appropriate for the City to use publicly available hotel information in its appraisals. While more property-specific information could overcome the City's approach—as it has with other hotel property Objectors—in this case, the Objectors did not produce adequate property-specific evidence to demonstrate inadequacy in the City's results. Objectors only referenced the occupancy rates and daily room rates of its hotels in a single month, October 2019, which is not an adequate basis on which to demonstrate current market value for appraisal purposes. As detailed in the record, the City utilized the income approach to value hotels, which requires an appraiser to estimate the future performance of the hotel, including its ADR, occupancy, and expenses. This is a more reliable approach for the appraisal of a hotel than simply analyzing a single month's worth of performance data. Objectors argue with regard to 1000 1st Avenue South, Parcel No. 766620-6678, that it is a vacant parking lot, and therefore no assessment should be due on that property. However, this argument is not supported by any adequate appraisal report. Further, the City's assessment approach is based on the highest and best use market value of affected property without, as opposed to with, the Waterfront LID. In this context, the property will receive the special benefit identified by the City appraiser.

The City has put forth adequate evidence from its experts that the valuations for these subject properties in the Final Special Benefit Study are valid and proportionate. The

Objectors failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal was flawed.
Recommendation: denial

CWF-0337 (0939000080) – see CWF-0336
Recommendation: denial

CWF-0338 (2538830600) – 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 property-specific comparative analysis and a Redfin estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the property comparative analysis and Redfin estimate 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

CWF-0339 (7666206676) – see CWF-0336

CWF-0340 (7666206678) – see CWF-0336

CWF-0341 (6364000400) – The objection is only a brief list of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0342 (7666206690) – see CWF-0336

CWF-0343 (5247800095) – The objection raises issues specific to the value of the subject property. The objection indicates that: (1) the property façade has been placed on the National Historic Register, (2) the property use is restricted by the City's rules for Pioneer Square Preservation (restricting teardown, modernization, or changes to the façade, height, etc.), and (3) the property cannot be joined with other properties to maximize the value of potential redevelopment. The record reflects that the City appraiser recognized the development constraints that exist in the Pioneer Square District and reflected this in the City analysis. The objection also argues that the property will receive no special benefit. Without expert evidence, this mere allegation is 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

CWF-0344 (2538830390) – 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 property-specific comparative analysis to challenge the City appraiser's valuation for the property. Without additional evidence, the comparative analysis and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property, as they fail to show any error in the City calculations—they merely present a different conclusion that could be reached within the range of valuations possible. 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

CWF-0345 (1843051310) – 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 some general valuation information as a challenge to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general valuation information is 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

CWF-0346 (1975700480) – The objection challenges the City valuation proportionality and also indicates that the City appraisal inappropriately designated the property for commercial use when the property is zoned Downtown Mixed Commercial, which sets some limitations on commercial use.

With regard to proportionality, the objection also complains that for certain of the subject properties, neighboring commercial buildings received different special benefit assessments. This argument fails to undermine the City appraisal. The City based its special benefit estimate for each parcel on expert appraiser professional judgment concerning the impact of the LID Improvements on each parcel. Proximity to LID Improvements could be similar between neighboring commercial office properties, but points of differentiation could also occur, including the use, size, and condition of buildings on the property, and for example, recorded restrictions on the property's title. Thus, under the income approach to valuation, differences in estimated special benefits between properties—even adjacent ones—could occur. This does not demonstrate an error on the part of the City; on the contrary, it goes to rebutting many Objectors' contention that the City simply applied a set of percentage benefits across the scope of the LID area. The objection does not provide sufficient evidentiary detail to support a finding that the property is not proportionally assessed.

In addition, the objection fails to provide adequate evidence of valuation for the subject property to refute the City's findings.

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

CWF-0347 (5160451380 and 5160650180) – 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. It also argues that ABS study failed to adequately address special benefits versus general benefits.[8] 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

CWF-0348 (1843051450) – 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 Redfin estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the Redfin estimate is 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

CWF-0349 (0659000220) – The objection raises the following common objection issue addressed below in the Legal Analysis section B: 1. In addition to these issues, the objection alleges that the Waterfront LID will convey only general benefits and not special benefits. 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

CWF-0350 (1975700645) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

[8] This issue was raised in the ReSolve letter dated May 2, 2018 and is addressed along with all other issues raised in that letter below in the Legal Analysis section.

CWF-0351 (1977200030) – The objection challenges the valuation of the subject property. The objection includes King County assessment data and a property-specific valuation printed December 15, 2017 to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the included King County assessment data and property-specific valuation are not adequate to demonstrate an error in the special assessment for this property. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0352 (5160650260) – 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. The objection includes general comments in opposition to the LID that do not raise a legally cognizable issue. The objection raises issues addressed below in the Legal Analysis section (e.g. issues concerning Dr. Crompton's report, the scope of the LID boundary, etc.). The objection raises issues not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing (e.g. violation of Open Public Meetings Act by Council). The objection raises the issue that the valuation for the subject property is not accurate but fails to provide adequate evidence demonstrating property valuation that counters the City's conclusions. The objection also argues that the Waterfront LID will confer no special benefit. The objection raises these issues with only lay analysis that is not sufficient to demonstrate that the City special assessment is inaccurate or that there will be no special benefit. 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's valuation of the property was flawed.
Recommendation: denial

CWF-0353 – see CWF-0133
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0354 (9195870560) – The objection argues that the Waterfront LID will confer no special benefit and identifies general differences between condominium units in the subject property building. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0355 (1843050850) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 5, 7, and 10. In addition to these issues, the Objector included a Zestimante estimate to challenge the City appraiser's

valuation for the property. Without additional supporting evidence, the Zestimate estimate is not adequate to demonstrate an error in the special assessment for this property. Also, without supporting argument or evidence, the objection indicates that the property will receive no special benefit. 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

CWF-0356 (1843050870 and 1843051610) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0357 (1843051340) – 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. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. issues concerning the Downtown Development Association). In addition, the objection raises general concerns about the LID proposal that do not raise cognizable legal issues (e.g. lack of support for a new park). The objection's reference to King County Assessor data for the property is unsupported by analysis and is not adequate on its face to demonstrate an error with the City valuation. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0358 (2382002440) – The objection raises general statements in opposition to the LID. The objection identifies issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. constitutional issues, request to review the purpose of the LID). The objection contends that the subject property will receive no special benefit. Objectors offered no evidence prepared by a qualified expert to support their claims. Issues raised concerning Dr. Crompton's testimony are addressed below in the Legal Analysis section. The objection raises the following common objection issues addressed below in the Legal Analysis section B: B and E. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0359 (2538830230) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0360 (2538830810) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0361 (2538830820) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0362 (2538830880) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0363 (2538831170) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0364 (2538831420) – 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. The

objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0365 (2764700030) – The objection raises an issue that property is exempt as a religious institution. The Hearing Examiner is not aware that this raises an issue relevant to a special assessment, or that it is within the jurisdiction of the Hearing Examiner to determine. The objection also alleges that the subject property will receive no special benefit. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0366 (5160650270) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as "common sense," and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0367 (6065010710) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0368 (6065011030) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0369 (7628750210) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0370 (9195871310) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0371 (2570280160) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0372 (9195872140) – The objection fails to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing.
Recommendation: denial

CWF-0373 (197720018708) – The objection fails to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing.
Recommendation: denial

CWF-0374 (9195872250) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0375 (2538830850)[9] – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 2, 3, 4, 8, and 10. The objection also raises generalized concerns about the Waterfront LID proposal. The objection raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The objection raises issues addressed below in the Legal Analysis section (e.g. issues concerning Dr. Crompton's report). It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. Objector failed to support its contention that the property will receive no special benefit with adequate expert evidence to overcome the presumption in favor of the City's determination. The Objector included a closing argument document following cross-examination. Many issues raised by the Objector's closing argument are addressed below in the Legal Analysis section. The objection challenges the valuation of the subject property. The City appraiser used a sales comparison approach to valuation to arrive at its value conclusions. Objector did not submit adequate evidence demonstrating that the City appraiser's valuation was inaccurate for the 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 was inaccurate.
Recommendation: denial

CWF-0376 (6065010430) – 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. The objection also raises generalized concerns about the Waterfront LID proposal. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0377 (1843050890) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special

[9] If sheer dedication was the indicator of success in a special assessment hearing, especially for a *pro se* litigant, Victor Moses would certainly have prevailed on this alone. It is noteworthy that in contrast to the majority of other *pro se* Objectors, Mr. Moses committed himself to understanding and navigating a very challenging legal forum and procedures, and even proved to be an asset to organization of the hearing during cross-examination.

benefit or that the valuation by the City is inaccurate. 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

CWF-0378 (9195870520) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0379 (5160650800) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as "common sense," and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0380 (6391350420) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0381 (5160650320) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special

assessment by raising various issues that the Objector believes make the property unique, and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as "common sense," and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0382 (6065010350) – see CWF-0192

CWF-0383 (2538830190) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0384 (9195872320) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0385 (5160650110) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique, and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as "common sense," and

is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0386 (1745500090) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 2, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises this issue without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. 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

CWF-0387 (5160650810) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as "common sense," and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0388 (2538830580) – 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. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting

quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. 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

CWF-0389 (9195871770) – 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. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. 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

CWF-0390 (7666202630, 7666206950, and 7666206955) – Objector argues that it should not have to pay Waterfront LID assessments on three parcels it owns: Pier 48 and two former Washington-Oregon Shippers Cooperative Association terminal properties. The objection does not dispute, through appraisal evidence or otherwise, the actual amounts assessed for these parcels. Objector claims that the parcels cannot be sold unless and until they are declared surplus property by the Objector. However, this issue is not relevant to the special assessment, the purpose of which is to measure the increase in market value of the parcels as a result of the Waterfront LID Improvements. Objector argues that Pier 58 should be considered highway right-of-way but offers no evidence to support the contention that it should be designated as such, except for a temporary current use as a staging area for parking. Objector also argues that the City improperly speculated about the three parcels' value since there is no record evidence that the Objector intends to declare the parcels surplus in the "reasonably foreseeable future." However, a municipality does not need to produce evidence that a property owner intends to satisfy all conditions precedent for a potential future sale. Objector also asks in the alternative that the assessments be suspended until such time as it declares the parcels surplus property. The Hearing Examiner does not have jurisdiction to make such a determination. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0391 (9195870240) – The objection includes general comments in opposition to the LID. The objection challenges the City's valuation of the subject property but provides no adequate evidence to support this contention. The objection complains about lack of consideration of negative impacts to the property that were not considered by the

City appraiser; however, the record contradicts this allegation—the City appraiser has considered these issues. The issues in the objection are also addressed in finding 17 above and in the Legal Analysis below. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0392 (197720-0385, 8008550000) – The objection identifies errors concerning two parcels: Tax Parcel Nos. 1977200385 and 8008550000.

Following the close of the record, the City submitted several amendments it was seeking to the special benefit estimates for several properties. With regard to Tax Parcel No. 197720-0385, the City concluded that "ABS Valuation's original analysis reflected an error in parcel ownership. Parcel is owned by Pike Place Market not Seattle Department of Transportation as assumed in original analysis. Because of Pike Place Market ownership and attendant legal constraints, special benefit estimate should be reduced to be more proportionate to similar Pike Place Market properties." These conclusions were submitted after the close of record and with no opportunity to comment or object from Objector.

The City did not provide comment or response in the record for the initial hearing concerning the objection's issues concerning Tax Parcel No. 8008550000. This left the Hearing Examiner with an inadequate record upon which to make a recommendation, and this property was recommended for consideration on remand.

With respect to Tax Parcel No. 197720-0385, the special assessment was also recommended to be remanded to allow the City to make appropriate changes and for the Objector to determine if these new findings are still at issue, and to provide comment if so. On remand, with respect to Tax Parcel No. 197720-0385, the City appraiser found that "based on information provided by representatives of the Pike Place Market and review of the last deed, the current owners are the Pike Place Market PDA." The City appraiser also reiterated his earlier late filings from the initial hearing, and indicated that "because of Pike Place Market ownership and attendant legal constraints, the special benefit estimate should be reduced to be more proportionate to similar Pike Place Market properties," and that "the assessment be reduced to $71,736."

On remand, the Objector appears to argue that two units of the Stewart House Condominium property should receive a zero assessment based on a HUD contract that, it argued, restricted the use of the units to low-income housing until 2032. However, as indicated by the City, the HUD contract upon which Objector relies, includes a provision that allows the owner to terminate the contract upon written notice. Where the HUD contract is not an absolute restriction on use, and because it is possible for the owner to use it as something other than low-income housing, a zero assessment for the two units of Stewart House Condominiums is not warranted. Therefore, the assessment reduction

argued for by Objector on remand beyond that identified by the City on remand, is not supported by adequate evidence.

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0393 (5160650140) – see CWF-0048

CWF-0394 (6785700070) – The objection raises a series of issues but is not supported by adequate evidence. The Objector argues that the City appraisal failed to assess general benefits against special benefits. That issue is addressed below in the Legal Analysis section. The objection argues generally that the property will receive no special assessment but is not supported by the requisite expert analysis to overcome the legally imposed presumption in favor of the City appraisal. In addition, the objection raises issues addressed below in the Legal Analysis section. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 3, 4, 5, 7, and 10. The objection also raises general comments in opposition to the LID. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. 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

CWF-0395 (6785700040) – The objection raises a series of issues but is not supported by adequate evidence. The Objector argues that the City appraisal failed to assess general benefits against special benefits. That issue is addressed below in the Legal Analysis section. The objection argues generally that the property will receive no special assessment but is not supported by the requisite expert analysis to overcome the legally imposed presumption in favor of the City appraisal. In addition, the objection raises issues addressed below in the Legal Analysis section. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 3, 4, 5, 7, and 10. The objection also raises general comments in opposition to the LID. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. 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

CWF-0396 (9195870410) – 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. 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

CWF-0397 (2382002260) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0398 (9195870000) – The objection is ostensibly presented on behalf of the Waterfront Landings Condominium and raises issues identified in the above finding specific to that property, and also in the Legal Analysis section below. Objector indicates in a closing argument in response to cross-examination that the objection is submitted on behalf of all Waterfront Landing Condominium owners. The purpose of the final closing statements was to be response to cross-examination only. Objector cannot now at this late date attempt to submit objections for specific parcels not identified in the original written objection, or as part of Objector's case in chief presentation. In addition, Objector provided no evidence that she is authorized to speak on behalf of all Waterfront Landing Condominium owners regarding their individual property assessments. The objection also challenges the special benefit determination for the property. However, no special benefit analysis performed by an expert was submitted on behalf of the property to overcome the presumption in favor of the City's special assessment findings (comments from Mr. Gibbons about the special assessment for the property were general and did not constitute a special benefit analysis). The objection raises the following common objection issue addressed below in the Legal Analysis section B: 8. The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. 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 was flawed.
Recommendation: denial

CWF-0399 (2585000900) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. City lack of authority to establish the LID, LID is ultra vires, Council procedural issues). The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 8. Finally, the objection challenges the boundaries or scope of the special assessment but provides no supporting expert evidence to support this argument. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0400 (5160650290) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0401 (0696000095) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0402 (2748000010 and 2748000020) – The objection fails to raise an issue with the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. While public benefit is surely provided by the Objector, consideration of this value is more within the political consideration powers of the Council than it is within the legal issue consideration of the Hearing Examiner. 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's appraisal is flawed.
Recommendation: denial

CWF-0403 (1843051110) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence concerning the subject property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0404 (unknown) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence concerning the subject property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0405 (5160650690) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through

generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as "common sense," and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0406 (2538830720) – The objection challenges the valuation of the subject property and includes a valuation of the subject property to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the valuation of the subject property is 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

CWF-0407 (2538830800) – The objection challenges the valuation of the subject property and includes a valuation of the subject property to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the valuation of the subject property is 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

CWF-0408 (9195871040) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0409 (0656000550) – see CWF-0233
Recommendation: denial

CWF-0410 (0660000540) – see CWF-0233
Recommendation: denial

CWF-0411 (0660000545) – see CWF-0233
Recommendation: denial

CWF-0412 (0660000575) – see CWF-0233
Recommendation: denial

CWF-0413 (0660000708) – see CWF-0233
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0414 (0660000740) – see CWF-0233
Recommendation: denial

CWF-0415 (0696000015) – see CWF-0233
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0416 (0696000055) – see CWF-0233
Recommendation: denial

CWF-0417 (0939000240) – see CWF-0233
Following the close of the record the City submitted several amendments it was seeking to the special benefit estimates for several properties. With regard to Tax Parcel No. 0939000240, the City concluded that "[t]he property sold its air rights. This was not considered in the analysis and a recommended revision is made." These conclusions were submitted after the close of record and with no opportunity to comment or object from Objector.

The Hearing Examiner recommended remanding the special assessment to allow the City to make appropriate changes and for the Objector to determine if these new findings are still at issue, and to provide comment if so. On remand the City appraiser concluded "Based on that new information, we recommend that the assessment be reduced to $81,928." The Objector did not "contest Mr. Macaulay's proposed revised assessments."
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0418 (0942000430) – see CWF-0233
The City appraiser indicated they were aware that redevelopment of the parcel was restricted as the parcel's development rights had been sold, and that the before and after LID valuations considered the parcel's highest and best use to be "as improved." The current improvements on the parcel provide significant contribution value to the property.

The City appraiser properly found that the property would benefit from its proximity to the LID Improvements. The Objector's evidence concerning the special assessment did not demonstrate that the property will not receive a special benefit.
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0419 (1117080000) – see CWF-0233
Recommendation: denial

CWF-0420 (1117080020) – see CWF-0233
Objector alleged that the City appraisal failed to consider the sale of development rights associated with the property but failed to do more than allege this as an issue—they introduced no evidence to indicate that this is the case. In contrast, the City appraiser testified that he was aware of the sold development rights and considered that in his analysis.
Recommendation: denial

CWF-0421 (1974700175) – see CWF-0233
The objection alleges that the City appraisal "double-counted" the subject property 2+U Building. However, the record does not reflect this. The ownership of the 2+U Building is comprised of three individual tax parcels and, under Washington State statutes, each tax parcel must be assigned individual special benefit and assessment amounts. The City appraisal data show that the individual amounts for each of the three tax parcels comprising the subject properties is estimated for the 2+U property.
Recommendation: denial

CWF-0422 (1975700235) – see CWF-0233
The Objector's evidence concerning the special assessment did not demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0423 (1975700365) – see CWF-0233
Following the close of the record, the City submitted several amendments it was seeking to the special benefit estimates for several properties. With regard to Tax Parcel No. 197570-0365, the City concluded that "the property sold its air rights. This was not considered in the analysis and a recommended revision is made." These conclusions were submitted after the close of record and with no opportunity to comment or object from Objector. The Hearing Examiner recommended remanding the special assessment to allow the City to make appropriate changes and for the Objector to determine if these new findings are still at issue, and to provide comment if so. On remand the City appraiser concluded "Based on that new information, we recommend that the assessment

be reduced to $158,760." The Objector did not "contest Mr. Macaulay's proposed revised assessments."
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0424 (1976200062) – see CWF-0233
Recommendation: denial

CWF-0425 (1976200070) – see CWF-0233
Recommendation: denial

CWF-0426 (1976200075) – see CWF-0233
Recommendation: denial

CWF-0427 (1976200076) – see CWF-0233
Recommendation: denial

CWF-0428 (1977201140) – see CWF-0233
Recommendation: denial

CWF-0429 (2285130010) – see CWF-0233
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0430 (2538831460) – see CWF-0233
Recommendation: denial

CWF-0431 (2538831480) – see CWF-0233
Recommendation: denial

CWF-0432 (6094670010) – see CWF-0233
Recommendation: denial

CWF-0433 (6094670020) – see CWF-0233
Recommendation: denial

CWF-0434 (6094670030) – see CWF-0233
Recommendation: denial

CWF-0435 (6094680050) – see CWF-0233
Recommendation: denial

CWF-0436 (6195000030) – see CWF-0233
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0437 (6792120010) – see CWF-0233
Recommendation: denial

CWF-0438 (6792120020) – see CWF-0233
Recommendation: denial

CWF-0439 (7666202345) – see also CWF-0233
The Objector challenged the proportionality of the City valuation. The City concluded that the Seattle Marriott will receive a 3.2% increase in value as a result of the Waterfront LID Improvements, which is higher than hotels like the Edgewater Hotel—which is estimated to receive a 0.92% increase in value—and are more proximate to the LID Improvements. The City's valuation was based on relative proximity to the promenade (a focal point of the project that provides improved access between downtown and waterfront properties) and park improvements along the waterfront. The City determined that other comparable hotels, like the Edgewater Hotel, are not located as closely to the LID Improvements along the waterfront and, therefore, will not receive the same amount of special benefit from the LID Improvements. The City's argument is more persuasive in this regard.
Recommendation: denial

CWF-0440 (7666202465) – see CWF-0233
Recommendation: denial

CWF-0441 (7683890010) – see CWF-0233
Recommendation: denial

CWF-0442 (214129-0000) – Following the initial remand hearing, the objection for this matter was found by the Hearing Examiner embedded within the 2,700+ page record for Case Nos. 233 et. al.[10] The objection was timely filed on February 3, 2020. The objection states in its entirety:

> ACT Theatre received the Local Improvement District No. 6751 assessment to finance a portion of the improvements of the Seattle Waterfront.

[10] At page 2779 of the electronic file pdf for Case Nos. 233 et. al.

> The board and staff of ACT Theatre look forward to the waterfront development and hope that all residents and visitors are able to appreciate all it will offer for our city and the surrounding downtown attractions.
>
> We would like to communicate some of the unique attributes to Eagles Theatre Center that may not have been considered in the assessment.
>
> - Eagles Theatre Center is a national historic landmark and a designated City of Seattle landmark with many protected interior and exterior architectural features. There is a covenant on the building requiring its use as a world-class theatre through the year 2036. The ability for Eagles Theatre Center to be benefit from an increased value to the building due to its proximity to the waterfront is highly unlikely.
>
> - ACT Theatre is a not-for-profit arts organization stewarding the historic building for the good of the City, however there is not consistent support to help maintain the Eagles Theatre Center.
>
> - The Eagles Theatre Center building is 95 years old and requires significant capital repairs to remain a safe structure. While a payment plan to fulfill our assessment obligation will be helpful, ACT's need to raise funds for the assessment will put the organization behind in its ability to raise support for the urgent repair needs of the facility.
>
> Again, we support the waterfront improvement and we respect the community leaders who have advocated for its development. This letter is to communicate the impact of the assessment on small and mid-size not-for-profits owning historic landmark buildings in the assessment.

The record does not reflect Objector's attendance at the noticed hearing date of February 4, 2020, and no evidence was submitted following the original submission. Much of the objection fails to state issues within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing (e.g. that the ACT Theatre is a non-profit stewarding the building for the good of the City, and expected costs for future building repairs). The objection generally speculates that the property will not benefit from the special assessment, but fails to support this conclusory statement. However, the objection raises a single issue that warranted consideration, and which was not addressed by the City at the initial hearing. To address the objection statement that "Eagles Theatre Center is a national historic landmark and a designated City of Seattle landmark with many protected interior and exterior architectural features. There is a covenant on the building requiring its use as a world-class theatre through the year 2036," this objection we remanded to the City to provide an indication that this item had been considered, or if

it was not, to review the assessment in context of the information and make any necessary adjustments. On remand the City appraiser concluded "During our original analysis we were aware of the property's historic landmark status but were not aware of a deed covenant restricting use (until the year 2036) of the theatre condominium portion. Recognizing this restrictive covenant, it is recommended that the estimated special benefit on tax parcel number 214129-0010 be reduced to zero."
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

IV. Legal Analysis and Additional Findings

A. Standard of Review

RCW 35.44.010 requires the City to assess properties within the LID in accordance with the "special benefits conferred thereon." RCW 35.44.047 permits the City to use any assessment method which it deems to fairly represent the special benefits accruing to properties within the LID. An assessment cannot "substantially exceed" a property's special benefit. *Hamilton Corner I, LLC v. City of Napavine*, 200 Wn. App. 258, 266, 402, P.3d 368 (2017). The assessments also must be roughly proportional throughout the LID. *See Bellevue Assocs. v. City of Bellevue*, 108 Wn.2d 671, 678–79, 741 P.2d 993 (1987). However, proportionality does not require that all properties be assessed the same percentage of special benefit. *Id*.

A property's special benefit is measured by the increase in the property's fair market value as a result of the improvements. *Hamilton Corner I, LLC*, 200 Wn. App. at 266. "Fair market value means 'neither a panic price, auction value, speculative value nor a value fixed by depressed or inflated prices. [It is] … the amount of money which a purchaser willing, but not obliged to buy the property would pay an owner willing, but not obligated, to sell it, taking into consideration all uses to which the property is adapted and might in reason be applied.'" *Time Oil Co. v. City of Port Angeles*, 42 Wn. App. 473, 479–80, 712 P.2 311 (1985) (alteration in original) (quoting *Donaldson v. Greenwood*, 40 Wn.2d 238, 252, 242 P.2d 1038 (1952)). "Whether property is specially benefited by the improvement and the extent of the benefit are questions of fact to be proved by expert testimony." *In re Indian Trail Trunk Sewer*, 35 Wn. App. at 842 (internal citations omitted).

The Final Assessment Roll is presumed correct and, unless Objectors submit credible evidence overcoming that presumption, the roll should be confirmed. *Hamilton Corner I, LLC*, 200, Wn. App. at 268; *Hasit LLC v. City of Edgewood*, 179 Wn. App. 917, 949, 320 P.3d 163 (2014); *City of Seattle v. Rogers Clothing for Men, Inc.*, 114 Wn.2d 213, 231, 787 P.2d 39 (1990); *Time Oil Co. v. City of Port Angeles*, 42 Wn. App. 473, 479, 712 P.2d 311 (1985).

Expert evidence is required to challenge a special assessment. *Hasit LLC v. City of Edgewood*, 179 Wn. App. 917, 949, 320 P.3d 163 (2014). However, expert testimony is not necessarily required to challenge the proportionality of an assessment. In addition, not all Objectors must present expert evidence of their own but may rely on the expert evidence presented by other Objectors. *Id*. at 946.

An Objector may rely on expert evidence presented by other property owners to contest their assessment amount, so long as that expert evidence is relevant to their property. However, property owners still bear the burden of either producing or pointing to expert evidence produced by others to challenge the amount of their special benefit assessment.

Mere assertions that a property does not receive a special benefit from the improvements without supporting expert testimony cannot overcome the presumption in favor of the assessment roll. See *Hansen*, 54 Wn. App. at 263.

The City seems to assert that *Hasit* and *Hansen* stand not only for the proposition that disputing the existence of the purported special benefit would require expert testimony, but that such expert testimony is also required to dispute the City's basis for market value ("valuation") of a subject property. The Hearing Examiner does not find that these cases clearly delineate this standard for challenging the valuation, particularly where the Hearing Examiner/City Council are directed to sit as a board of equalization, and where such a body typically does not apply such a high standard of review. Therefore, in this case the Examiner has considered all valuation evidence—expert or not—in weighing it against the values identified by the City's expert appraiser.

B. Findings with Regard to Common Objection Issues and Evidence

Many Objectors submitted objections citing the same or similar issues. In many cases, it is clear that a specific template was circulated among the Objectors, and the Objectors submitted that template as the objection with some changes (or in some cases, none). The "common" legal issues are addressed below.

1. **Plans and Specifications are not on file with the City Clerk's Office as called for in Ordinance 125760.**

   The purpose of this hearing is not to enforce Ordinance 125760. This issue is not relevant to whether any specific property will receive a special benefit or whether the City appraisal process was flawed and is therefore not within the Hearing Examiner's jurisdiction to consider in the context of an assessment hearing.

2. **Plans and Specifications for the Proposal were not sufficient to allow an accurate measure of special assessment.**

Objectors argued that the Final Special Benefit Study ignores the impacts for development not expected to be completed until 2023/2024 and ignores the uncertainty of completing a five-year project on time and on budget. The LID statutes do not require the consideration of these impacts even though the assessment of special benefits may be done prior to completion of the improvements. In addition, Mr. Macaulay testified that appraisals are predictive and represent his expert conclusion about the value of a property and, in the case of a special benefit study, what the value will be if the improvements are in place. Objectors failed to contradict that position by reference to either the LID statutes or case law.

3. **There has been no State Environmental Policy Act ("SEPA") review of the Waterfront LID formation ordinance, and the SEPA review for proposed LID Improvements is not complete.**

Objectors' claims that the proposed Waterfront LID Improvements have not undergone required environmental review State Environmental Policy Act ("SEPA") are misplaced in this forum. No SEPA appeal was filed, and such an appeal would have been inappropriate in the context of a special assessment hearing.

No Objector cited authority for SEPA issues to be addressed in a special assessment hearing. Instead, Objectors cited general principles of SEPA case law (if citations for authority were provided at all), such as the call to complete SEPA review at the earliest possible phase of proposed development. See e.g. *King County v. Washington State Boundary Review Bd. for King County,* 122 Wash.2d 648, 663, 860 P.2d 1024 (1993). Even under this generalized theory (that SEPA appellants can appeal in any forum desired simply based on the general principle of SEPA review being required at the earliest possible time), no Objector identified why the assessment hearing is the appropriate forum for a SEPA appeal, when in fact, earlier "opportunities" for raising SEPA challenges presented themselves—such as the Waterfront LID formation hearing and the Superior Court challenge under Chapter 35.43 RCW.

Even if SEPA issues were appropriate for this forum, the Objectors failed to demonstrate that SEPA review was incomplete for the proposal. Marshall Foster testified for the City and described the environmental review that has been completed for the proposed Waterfront LID Improvements. Mr. Foster indicated that State Environmental Policy Act ("SEPA") review had been completed for many elements of the proposal and that additional review would occur at the appropriate permitting phase for certain specific portions of the proposal. In addition, the Declaration of Jill Macik dated April 30, 2020 provides extensive

detail concerning the status of SEPA review, NEPA review, and permitting for the Waterfront LID.

4. **The estimated value lift applied by ABS is less than 4%, which is within the margin of error for any appraisal and is therefore speculative.**

   Several appraisers testifying on behalf of various Objectors raised this issue. However, as described by these appraisers, the 4% margin of error is viewed as a rule of thumb and is not a hard legal standard. As such, Objectors failed to show that the City appraisal was completed in error in the context of this issue.

5. **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 budgets.**

   This issue is not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. The purpose of this hearing is not to consider and rule on every possible potential future outcome of the LID. Further, no Objector cited any authority for the Hearing Examiner to consider such an issue.

6. **Completion of the Waterfront LID proposal is too speculative to provide a special benefit.**

   Some Objectors have argued that the special assessments are speculative because the designs for the Improvements are not yet complete, are subject to change, and that environmental permitting processes may require the City to alter the designs for the LID Improvements. Objectors offered no evidence that any potential changes would, in fact, alter the amount of special benefit provided by the Improvements. Conjecture of potential changes is not adequate to meet Objectors' burden. Absent credible evidence that potential changes would impact the special benefit analysis, the assessments are valid so long as the LID's fundamental purpose is accomplished.

7. **The LID Improvements provide regional benefits and do not provide local special benefits.**

   The fact that the LID Improvements will provide benefits to the broader region or City does not prevent the LID Improvements from being considered "local improvements" that confer a special benefit to local properties. Washington courts have long recognized that a "local improvement" may provide both special and general benefits. *See e.g. Ankeny v. City of Spokane*, 92 Wn. 549, 552, 159 P.

806 (1916); and *City of Seattle v. Rogers Clothing for Men, Inc.*, 114 Wn.2d 213, 228, 787 P.2d 39 (1990).

8. **The LID Improvements will have negative impacts on value that were not considered by the City's valuation.**

Objectors argued that the Final Special Benefit Study failed to consider various negative impacts Objectors allege that the Waterfront LID Improvements will have.

Objectors pointed out that the proposal will result in lost parking opportunities. The Final Special Benefit Study expressly specifies that ABS considered the impact of lost parking in its special benefit analysis.

Many Objectors argued that the LID Improvements will result in increased incidents of drug use and crime and provide a haven for the homeless. Except for anecdotal evidence, no Objector provided any analysis or evidence concerning such impacts, and none demonstrated that there would be a negative impact on subject property value. Most of these concerns were related to existing circumstances and merely speculated that the LID Improvements would worsen conditions.[11] In addition, the City's witnesses testified that a maintenance ordinance will help ensure clean, well-maintained improvements and that such measures are beneficial.

Objectors presented no credible evidence that the City's appraiser failed to consider detriments that would result from the LID Improvements, or that the risk of these alleged detriments would have a net negative impact on their property values. Finally, in the hearing, the City offered specific evidence that the "negative impact" Objectors perceived with regard to pedestrian traffic and noise does not measurably affect property value in urban areas like Seattle.

9. **The LID Improvements do not add anything significant to the Central Waterfront beyond what is already provided by existing infrastructure.**

This issues essentially raised a matter of opinion that was not supported by adequate evidence from Objectors in any instance.

10. **Incorporation by reference of all objections made as part of King County Superior Court Case No. 19-2-05733-5 SEA.**

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[11] This certainly does not denigrate the fact that the City is experiencing a crisis concerning homelessness and related issues. Objectors experiences of negative impacts, and fears of more of the same are certainly valid on a personal level. However, this special assessment hearing is not an opportunity for individuals to put the City Council on trial for every perceived or actual ill they experience in the City.

The Hearing Examiner does not have jurisdiction over matters raised within the context of a Superior Court appeal. Furthermore, the significant majority simply raised and dropped these issues by mere reference and incorporation. No effort was made to provide supporting argument or evidence to incorporate the issues raised in the Superior Court complaint.

11. Evidence

Many Objectors (particularly those who relied on the template of common objection issues addressed above) submitted several of the same documents as evidence to support their objection. These documents are addressed below.

a. Resolve Letters

Appraiser Anthony Gibbons wrote several letters raising essentially the same issues and concerns regarding the Final Special Benefit Study. See e.g. Ex. C-21; Ex. 41 in CWF-0336, 0337, 0339, 0340, & 0342. Many objections rely on some version of the letter but fail to provide any other valuation or expert evidence. Mr. Gibbons's letters do not address valuations for individual parcels or their special benefits. Therefore, where a letter has been submitted to provide support for arguments that a property is not specially benefitted or is improperly valued, the letter is not adequate to support such an argument.

i. The Final Special Benefit Study is not credible because it failed to "assess [the] General Benefit, and does not offset the apparent measure of special benefits with general benefits."

Mr. Gibbons's argument that measurement of a special benefit requires a parallel calculation of "general benefit" is contradicted by LID case law. Washington courts have consistently held that "'[s]pecial benefit' is 'the increase in fair market value attributable to the local improvements.'" *Hamilton Corner I, LLC*, 200 Wn. App. at 266 (quoting *Doolittle v. City of Everett*, 114 Wn.2d 88, 103, 786 P.2d 253 (1990)); *Bellevue Assocs. v. City of Bellevue*, 108 Wn.2d 671, 675, 741 P.2d 993 (1987); *Hansen v. Local Imp. Dist. No. 335*, 54 Wn. App. 257, 262, 733 P.2d 436 (1989); *Time Oil Co. v. City of Port Angeles*, 42. Wn. App. 473, 479, 712 P.2d 311 (1985). Objectors failed to cite case law supportive of Mr. Gibbons's proposition.

Washington courts recognize that projects funded by LIDs may provide general benefits beyond the special benefit (i.e., increase in fair market value) accruing to assessed parcels. *City of Seattle v. Rogers Clothing for Men, Inc.*, 114 Wn.2d 213, 228, 787 P.2d 39 (1990).

The eminent domain jurisprudence that Mr. Gibbons relies upon is inapposite and not applicable in this forum.

ii. The City appraisal does not adequately identify or describe the before condition.

Here the critique of the appraisal appears to be a difference of professional opinion rather than a demonstration by Objectors that the City failed to meet a required legal standard for the LID appraisal. The City appraiser Mr. Macaulay explained that ABS addressed the rebuild of Alaskan Way (and removal of the viaduct) and other changes in the Final Special Benefit Study. For example, in the Final Special Benefit Study the before condition did not assign any special benefit due to the view amenity provided by the removal of the viaduct; any benefit from the removal of the viaduct was included in the before values. While this was dismissed by Mr. Gibbons as inadequate, no legal standard supports finding that the special assessment was improperly performed because the before condition description did not meet the standard argued by Mr. Gibbons.

iii. The City appraiser did not measure the special benefit accruing to each property but instead applied a special benefit formulaic percentage to properties.

Testimony from Mr. Macaulay and the Final Special Benefit Study demonstrated that ABS did not apply a percentage to arrive at the "with LID" or "after LID" values. Instead, ABS calculated the value lift for each property in dollar terms. A percentage did result from this process, and this was shown in the spreadsheets in the Final Special Benefit Study to demonstrate the calculated increase in value as a percentage, not as a pre-applied formulaic percentage. Mr. Gibbons's (and other Objector representatives') belief that ABS applied a special benefit percentage formula seems to have been based on an understanding of the ABS process prior to receiving additional information from ABS on its processes that were revealed during the deposition and hearing process.

iv. The aggregate value of the properties within the LID demonstrates that the LID Improvements do not provide special benefits.

b. Complaint for King County Superior Court Case No. 19-2-05733-5 SEA.

As indicated above, the Hearing Examiner does not have jurisdiction over matters raised within the context of a Superior Court appeal. The issues raised

in this complaint did not provide supporting evidence to any objection as there is nothing in it that provides factual support to an objection to a special assessment, and it includes no adequate property-specific information to support such an objection. Thus, this document is not relevant to the Hearing Examiner's recommendation.

c. AG Opinion

This document is included with many objections, often with no explanation as to how it is supportive of the objection. It is assumed that it is provided as supporting argument for the common objection issue "E" addressed above. As indicated above, that issue is not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. Therefore, this document is not relevant to the Hearing Examiner's recommendation.

C. Findings with Regard to Objection Issues

1. The above Specific Case Findings are hereby incorporated by reference.

2. Peter Shorett's analysis and testimony did not provide sufficient evidence to rebut the presumption that the City's special assessment is correct. Mr. Shorett did not provide an analysis of the current market value of the properties he was addressing or the effect of the LID Improvements on any specific property.

3. Some Objectors argued that there is no support for the Final Special Benefit Study conclusion that the LID Improvements will create a special benefit because access to the waterfront already exists from the subject properties. Some Objectors rely on *In re Jones*, 52 Wn.2d 143, 324 P.2d 259 (1958) in support of their claim that the LID Improvements will not provide a special benefit. In *In re Jones*, the Supreme Court held that a property owner could not be forced to pay a special assessment for the installation of a water main and fire hydrant on a street abutting his property because his property was already adequately connected to the City's water system. In holding that the additional improvements did not specially benefit the property, the Court stated "[t]he properties are not specially benefited by the improvement for the simple reason that they now enjoy from the city the identical services for which the local improvement assessment has been made."

   The City argues that these arguments ignore the scope and nature of the LID Improvements, misunderstand LID case law, and that the type of benefits accruing from the LID Improvements are distinguishable from those at issue in *In re Jones,* because the LID streetscape and park improvements provide a broader

and more generalized array of benefits than the hardscape water system at issue in *In re Jones*.

The City's argument is supported by testimony and evidence from its experts, but no case law is provided to support the differentiation between a hardscape benefit and the more ephemeral benefits of a park and/or related infrastructure.

Regardless, the burden was not on the City to prove its case in this regard. Instead, Objectors had the burden of proof to demonstrate through evidence that properties will not be benefitted by the LID Improvements. In this case, Objectors simply adopted an accusatory tone and asserted that they are already benefited by access; they provided no evidence analyzing a contrast between their current circumstances and the proposed improvements. Therefore, Objectors failed to meet their burden with regard to this issue.

4. Objectors' position that the LID Improvements provide only a general benefit, and that there is insufficient evidence in the Final Special Benefit Study to support a conclusion of special benefits, was not supported given the evidence and testimony presented by the City and the contents of the Final Special Benefit Study. Concerning this issue, the Objectors failed to meet their burden of proof.

5. The City successfully rebutted Objector's argument that the streetscape improvements in Pioneer Square and the Pike/Pine corridor are not part of the LID project and that they do not result in special benefits. The City's expert witnesses indicated that these street improvements are part of the LID project and that their analysis of special benefits included these improvements.

6. Some Objectors argued that the Final Special Benefit Study should have included provisions for latecomer fees. However, latecomer fees are not applicable in LIDs.

7. The evidence provided by Brian O'Connor is not sufficient expert appraisal evidence to rebut the presumption that the City's assessment is correct for the Harbor Steps and the Helios Apartments. Mr. O'Connor testified that he has never performed a special benefit study. Additionally, he testified that he had not conducted an independent special benefit analysis for the properties or calculated what benefit, if any, would accrue to the properties as a result of the LID Improvements. Objectors wrongly conclude that the City appraiser did not account for negative impacts of the LID Improvements to the Harbor Steps property. The record reflects that ABS considered disamenitites in its special benefits analysis for all of the properties in the LID, including Harbor Steps. In this hearing, the City appraiser specifically explained that he did not consider increased connectivity to the waterfront to be a disamenity to Harbor Steps

because he disagreed with Mr. Scott's contention that increased connectivity would harm Harbor Steps by drawing people away from its retail. The evidence provided by Mr. Scott did not adequately contravene the City appraiser.[12] ABS performed an appraisal of these two properties, consistent with USPAP standards, and arrived at value conclusions for Harbor Steps and the Helios Apartments that were within a reasonable range of opinion.

8. Randall Scott's Appraisal Review is insufficient to rebut the presumption that the City's assessments for the properties he addressed are valid. Mr. Scott's primary argument that the City appraisal did not meet USPAP standards 5 and 6, even if true, did not challenge the validity of ABS's special benefit calculations. In addition, the Final Special Benefit Study demonstrates that the Study complied with the requirements of USPAP.

9. Benjamin Scott's reports and testimony are insufficient appraisal evidence to rebut the presumption that the City's assessments are correct for the properties he reviewed.

10. As indicated above, John Gordon, expert witness for a group of hotels, at the initial hearing provided testimony and evidence for hotel valuations that were of higher value than the City appraisal due to the specialist nature of Mr. Gordon's background and the specificity of the valuation data upon which he relied.

    The Hearing Examiner' Initial Recommendation found "[t]he City argues that a reason for difference in valuations presented by the City and Kidder Matthews is that the subject property hotel owners had not provided ABS with the specific information it did to Kidder Matthews, and that an opportunity for that had been provided. If any opportunity had been provided to submit specific hotel property information, that opportunity was passive—there was no indication in the record that a specific notice or solicitation to property owners had been provided by the City.[13] The City does not identify any legal requirement for the hotel owners to have provided their data at an earlier time. In addition, the information in the STAR reports relied upon by the Objectors was available to the City if it had sought such specific information. Further, the hoteliers have exercised their right to object to the valuation as part of the special assessment hearing, and it is within their rights to present property-specific data during the hearing—it is a major purpose of the hearing. None of the hotel properties presented credible evidence

[12] The same is true for this issue raised by Objector 2+U Building (CWF-421).
[13] It is notable that the City's own expert Mark Lukens stated: "In my experience, it is highly unlikely that the hotels in the LID boundary would have provided financial and/or performance data if requested by the City and/or ABS Valuation, as hotels consider such information to be confidential and proprietary, and believe that the release of such information could put them at a competitive disadvantage." Declaration of Mark Lukens dated April 30, 2020 at 3.

to rebut the City's finding that the properties will receive a special benefit. However, the valuations of these properties should be remanded for recalculation by the City appraiser based on the information provided by these Objectors."

On remand, the City appraiser reviewed "the Kidder Mathews Restricted Appraisals for these eleven [hotel] properties, together with supplemental information provided on some of the ownerships."

11. Findings specific to each Objector are included above. Generally, many Objectors submitted non-appraisal valuation evidence to contest the City's valuation of their properties. However, this evidence was in many instances not adequate to show an error in the City's valuation for these properties. For example, several Objectors who own condos in the 1521 2nd Avenue building retained Jenee Curran, a real estate agent at Compass Washington, to perform Comparative Market Analyses for their condos (the "Compass Reports"). The Compass Reports are comparative market analyses presenting information about comparable sales of similar condo units; they are not an appraisal performed by a licensed appraiser and do not meet USPAP standards. These reports are a market review of recent sales performed by a real estate agent with no individual analysis or adjustments in direct comparison to the Objectors' units. The Compass Reports are not based in the same level of expertise as the City appraisal. While an expert may not be required for valuation evidence, generally an expert in a particular subject (e.g. appraisals or mass appraisals) will be accorded more weight in evidentiary value, unless that expert is shown to be in error. These reports do not provide any analysis showing an error in the City valuation. They only show a value of the property that is different than that identified by the City. Difference alone is not indicative of superior value in the evidence and does not demonstrate how the opposing party evidence is in error or of less probative value. Here the record demonstrates detailed consideration of valuation of properties parcel-by-parcel by the City appraiser using a mass appraisal method that meets USPAP standards. The City's valuations fall within the range of reasonable values for the subject properties, except where a property owner demonstrates it has superior property value information and/or the City has made an actual error in valuation of the property (e.g. as is the case for some hotel property Objectors). In this case, except where noted in individual case findings, Objectors challenging values did not show that they information they were presenting was of greater value, or that the City valuation for their property was completed with errors.

Some Objectors presented King County Assessor property values as evidence of current market value for their parcels. King County Assessor values are generally not reliable estimates of current market value. Assessor valuations are typically not based on recent market data and are not considered reasonable indicators of

current value in the appraisal field. County assessors use different methods for gathering information than appraisers. It is common for a property to sell at a significantly higher value than that property's assessed value. In the appraisal field, it is inappropriate to rely solely on a property's assessed value in determining its current market value.

Some Objectors included estimates from online listing services such as Redfin, Zestimates, or Zillow with their objections as evidence of current market value for their properties. These online listing services generally did not produce reliable estimates of value in comparison to the City's appraisal performed by a licensed appraiser, which met USPAP standards. Some of these online services note that a parcel has a 50 percent chance of selling within their stated range. Such valuations are not adequate estimates of property value sufficient to challenge the City's appraisal evidence.

12. Some objections complain that the assessment was made prior to completion of the LID Improvements. Under Washington law, a municipality is permitted to collect LID assessments prior to the completion of the improvements. *See e.g. Little Deli Marts, Inc. v. City of Kent,* 108 Wash.App. 1, 6, 32 P.3d 286 (2001). Objectors offer no authority suggesting that selecting an assessment date prior to the completion of the Improvements is impermissible or renders the assessments speculative. The City Code also permits the City to begin the assessment process upon formation of the Waterfront LID, regardless of the construction status of the LID Improvements. SMC § 20.04.070(B)(3). Therefore, under both state and local law, the City acted legally when it began the assessment process following the formation of the Waterfront LID. Further, Objectors offer no authority suggesting that the City is required (or even permitted) to consider the potential temporary negative effects of construction on property value.

13. Some Objectors argued that they should receive credits against their assessments under RCW 35.44.420. RCW 35.44.420 states: "A city legislative authority may give credit for all or any portion of any property donation against an assessment, charge, or other required financial contribution for transportation improvements within a local improvement district. The credit granted is available against any assessment, charge, or other required financial contribution for any transportation purpose that uses the donated property." RCW 35.44.420 does not entitle Objectors to an offset or credit. RCW 35.44.420 *permits* the City to offer a credit against assessments at its discretion; it does not require the City to do so. The statute also allows credits against LID assessments for property donations for transportation purposes. Objectors provided no evidence that they have donated property to the City. Thus, they are not entitled to a credit under RCW 35.44.420. The improvements identified by Objectors have no bearing on the special benefit created by the Waterfront LID Improvements.

14. A group of Objectors and their witnesses referenced impacts from COVID-19 on businesses and property value. The COVID-19 pandemic does not have any relevancy with concern to the issues addressed in the special assessment hearing, which is to determine if the City committed an error in the calculation of special assessments or valuation. The pandemic has no impact on the ABS appraisals in the Special Benefit Study because the date of valuation, October 1, 2019, predated the virus and appraisers are not required to predict unforeseeable events as part of their value analyses. The question of providing any relief to property owners on the basis of impacts from COVID-19 is a political question, not a legal issue on which the Hearing Examiner should provide a recommendation.

15. Some Objectors challenged the accuracy of the City valuation for their condominium properties because of a lack of differentiation between valuation of condominium units within the same building. Except where otherwise determined by the Hearing Examiner, the record does not reflect an adequate analysis demonstrating that the City appraisal was inadequate or performed in error in this respect. Therefore, Objectors failed to meet the burden of proof required to demonstrate that the City appraisal process was flawed in this regard.

16. A group of Objectors identified an error within the Final Special Benefit Study where it states: "The Waterfront Trolley, a service using old-fashioned trolley cars, runs along the entire waterfront and is heavily used by sightseers and other visitors to the area, especially in the summer." Objectors indicate that the trolley has not operated in over twelve years and cite this as a prime example that the Final Special Benefit Study cannot be relied upon. This reflects a theme expressed by many Objectors that seems to suggest that if they find any error in the Final Special Benefit Study it should be thrown out, and that the only thing Objectors need to do is point out errors (often wholly subjective) and provide no supporting expert or equivalent evidence to support their arguments in order to prevail. This fails to recognize the presumption in favor the City's expert appraiser established by Washington case law. The reference to the trolley is clearly an error, but it is also a minor error; absent adequate actual evidence, this minor example does not support a finding that the City appraisal is inadequate.

17. Objector representatives and individual property owners of Waterfront Landings Condominium raised issues identified above, concerning the failure of the City to consider negative impacts on views to the condominium units from the proposed development of the Pine Street Connector Road and the Overlook Walk in the valuation and special assessment for the properties. They also raised issues arguing that the unique nature of the condominium structure was not considered by the City appraiser. The City appraiser Mr. Macaulay testified that the City appraisal did consider these negative impacts, though it is not clear from the

record how that is the case. In addition, contrary to the argument that the City did not include sales data of condominiums that could be impacted by the proposed development, five of the sales considered by the City were for units directly impacted by the construction of the Pine Street Connector. ABS indicated in the record that it spoke to the brokers involved in three of these sales and confirmed that the buyers were aware of the upcoming projects. In addition, one Objector argued that the City only utilized eleven condominium sales to inform its analysis. That is not the case. Instead, the City's valuation data files show a total of twenty-five sales for the site, including two sales in 2019 and seven sales in 2018. This information was made available on the City Clerk's website. This is wholly sufficient evidence to demonstrate that the City adequately considered this evidence. Finally, Objectors offered no evidence of sales demonstrating a negative impact from the projects nor contradicted the City's value conclusions. Waterfront Landings Condominium failed to introduce adequate expert evidence to overcome the City's special assessment for the property.

18. Objectors for Case Nos. CWF-0233, CWF-0318, and CWP-0409-0441 filed a motion to reopen the record on August 25, 2020. Objectors seek to reopen the record "to require the City of Seattle to provide assurances that Objectors will not be improperly assessed for Pier 58 rehabilitation costs." Objectors fail to state an issue within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. The issue raised is directly tied to use of LID funds, which is not relevant to a hearing addressing challenges to the City's special assessment process.

V. Recommendation

That the following objections be denied, and with respect to the relevant parcel confirm the Waterfront LID assessment roll:

CWF-0001-CWF-0029; CWF-0030 should be denied but the correct address for the property should be identified in the assessment role; CWF-0031- CWF-0110; CWF-0112-CWF-132; CWF-135; CWF-137-CWF-167; CWF-169-CWF-183; CWF-185-CWF-317; CWF-319-CWF-322; CWF-324-CWF-327; CWF-329; CWF-330; CWF-332-CWF-352; CWF-354-CWF-391; CWF-393-CWF-416; CWF-419-CWF-422; CWF-424-CWF-428; CWF-430-CWF-435; CWF-437-CWF-441.

Consistent with the Findings above, the Hearing Examiner recommends that the City Council adopt the revised special assessment values for the following matters as set forth in the Declaration of Robert J. Macaulay, MAI, Regarding Remanded Properties Dated December 4, 2020:

CWF-0133, CWF-0134, CWF-0136, CWF-0168, CWF-0318, CWF-0353, CWF-0392, CWF-0413, CWF-0415, CWF-0417, CWF-0418, CWF-0423, CWF-0429, CWF-0436 and CWF-442.

That the property owner of record be corrected for CWF-0328, as addressed above in the Specific Case Findings for this matter.

Respectfully submitted, this 29th day of January 2021.

s/Ryan Vancil
Ryan P. Vancil, Hearing Examiner

CONCERNING FURTHER REVIEW

NOTE: It is the responsibility of the person seeking to appeal a Hearing Examiner's recommendation to consult appropriate Code sections and other relevant law to determine applicable rights and responsibilities.

Pursuant to SMC 20.04.090.C, any person substantially affected by a recommendation of the Hearing Examiner may submit an appeal of the recommendation in writing to the City Council. The appeal must be submitted within fourteen (14) calendar days following the date the recommendation of the Hearing Examiner is filed with the City Clerk. Submit an appeal to:

Submission by Email: cityclerkfiling@seattle.gov; Subject line- Attention: Waterfront LID Appeal

Submission by Mail: City of Seattle Office of the City Clerk;
Attention: Waterfront LID Appeal
P.O. Box 94728; Seattle, WA 98124-4728

The appeal must clearly identify specific objections to the Hearing Examiner's recommendation and specify the relief sought.