



City of Tacoma
Hearing Examiner

March 10, 2015

Mr. Matthew Austin
6901 S. Madison Street #C
Tacoma, WA 98409

Ms. Johanna Herrera
6739 S. Madison Street
Tacoma, WA 98409

Mr. Ralph Rodriguez, L.I.D. Administrator
City of Tacoma, Dept. of Public Works
747 Market Street, Room 520
Tacoma WA 98402
(Inter-office Mail Delivery)

Re: File No. HEX2014-025 - Local Improvement District No. 8648 Assessment Roll

To the Parties,

Enclosed is a replacement of Page 15 to the Hearing Examiner's Findings of Fact, Conclusions of Law, and Recommendation to the Tacoma City Council. This replacement page provides the Hearing Examiner's signature entered on March 9, 2015. I apologize for any inconvenience this may cause you.

Sincerely,

Louisa Legg
Legal Assistant

Enclosure (1)

cc: Tacoma City Clerk's Office
Liz Wheeler, Customer Svc. Rep. Tech, Tacoma City Treasurer's Office
Mr. Steven Harrison, 5905 114th Place SE, Bellevue WA 98006

ORIGINAL

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by the L.I. D. and that the Final Assessment Roll, as revised, be approved for a term of 20 years.

DATED this 9th day of March, 2015.


PHYLLIS K. MACLEOD, Hearing Examiner

**FINDINGS OF FACT,
CONCLUSIONS OF LAW, AND
RECOMMENDATION –
L.I.D. NO. 8648 (ASSESSMENT ROLL)**

ORIGINAL

City of Tacoma
Office of the Hearing Examiner
Tacoma Municipal Building
747 Market Street, Room 720
Tacoma, WA 98402-3768



City of Tacoma
Hearing Examiner

March 10, 2015

TO ALL: *See Transmittal List*

Re: File No. HEX2014-025 - Local Improvement District No. 8648 Assessment Roll

As a courtesy, please find enclosed a copy of the Hearing Examiner's Findings of Fact, Conclusions of Law, and Recommendation to the Tacoma City Council entered on March 9, 2015.

Sincerely,

Louisa Legg
Legal Assistant

Enclosure (1)

Transmittal List:

Fred Walden, PO Box 44856, Tacoma, WA 98448-0856
Axcent (Accent) Servicing LLC, 7505 SE 28th St. Apt. 1, Mercer Island, WA 98040-2701
Evelyn J. Peterson TTEE, 4317 NE 66th Ave #19, Vancouver, WA 98661-3082
Estate of William G. Bradford c/o Betty J. Welling, Executrix, PO Box 64902,
University Place, WA 98464-0902
Ekawat Sunti, 1425 Sanford Drive, Fort Collins, CO 80526-4251

cc: Tacoma City Clerk's Office (cover letter only)

CERTIFICATION

On this day, I forwarded a true and accurate copy of the documents to which this certificate is affixed via United States Postal Service postage prepaid or via delivery through City of Tacoma Mail Services to the parties or attorneys of record herein.

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

DATED March 10, 2015, at Tacoma, WA.

Louisa Legg

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Hearing Examiner

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DATED March 9, 2015, at Tacoma, WA.

Louisa Legg

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1 **OFFICE OF THE HEARING EXAMINER**

2 **CITY OF TACOMA**

3 **In the Matter of:**

4 **LOCAL IMPROVEMENT DISTRICT**
5 **NO. 8648**

FILE NO.: HEX 2014-025

FINDINGS OF FACT
CONCLUSIONS OF LAW,
AND RECOMMENDATION
(ASSESSMENT ROLL)

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8 **A PUBLIC HEARING** in the above matter was held on July 31, 2014, before
9 PHYLLIS K. MACLEOD, the Hearing Examiner for the City of Tacoma. The City of Tacoma
10 appeared through Ralph Rodriguez, Local Improvement District (L.I.D.) Administrator for the
11 City's Department of Public Works. Property owners Matthew Austin and Johanna Herrera
12 appeared and testified. Steven A. Harrison of Harrison Appraisal appeared and testified
13 regarding the 2-4 Unit Residential Appraisal Reports he prepared. At the conclusion of the
14 hearing, the Hearing Examiner held the record open to allow the City to supplement the record
15 with a Special Benefit Study prepared by a licensed appraiser. The City obtained a Special
16 Benefit Study from Valbridge Property Advisors/Allen Brackett Shedd (Valbridge) providing
17 further information on the value of properties before and after the L.I.D. projects for street
18 lighting (L.I.D. No. 6979) and paving (L.I.D. No. 8648). The Special Benefit Study (Study)
19 was submitted on November 17, 2014. The property owners who participated in the
20 assessment hearing were then given the opportunity to respond to the Study. A response was
21 received from Mr. Austin on December 16, 2014. The Hearing Examiner asked the City to

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1 provide further material addressing the submittal from Mr. Austin. The City filed its response
2 on January 27, 2015. Mr. Austin requested an opportunity to respond to the January 27, 2015,
3 submittal, which was granted. His response was received February 10, 2015. One final
4 clarification of the record was requested from the City by the Hearing Examiner on
5 February 17, 2015. Upon receipt of the supplement on February 27, 2015, the evidentiary
6 record was closed.

7 The Hearing Examiner, having considered the testimony and exhibits presented,
8 having reviewed the files, and being otherwise fully advised, makes the following:

9 **FINDINGS OF FACT:**

10 1. On November 13, 2007, the Tacoma City Council adopted Ordinance No. 27656,
11 which provided for the formation of Local Improvement District (L.I.D.) No. 8648. Ordinance
12 No. 27656 provided for the placement of permanent pavement with curbs and necessary storm
13 drainage on S. 69th Street, from S. Durango Street to S. Madison Street, and on S. Proctor
14 Street, from S. 69th Street north approximately 225 feet, together with all other work necessary
15 to complete the project in accordance with maps, plans, and specifications prepared and on file
16 in the Office of the Director of Public Works. Ordinance No. 27656 is incorporated herein by
17 reference as though fully set forth. *Ex. 4.*

18 2. The Assessment Roll for L.I.D. No. 8648 was filed in the Office of the City Clerk
19 on December 4, 2013, and the same shows the amount assessed against each lot and parcel of
20 land in payment of the cost and expense of the improvements previously referred to, and said
21 roll has been opened for inspection by all parties interested therein. *Rodriguez Testimony.*

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1 3. The Notice of the Assessment Roll Hearing was published, as required by law, on
2 July 10, 2014, and July 14, 2014, in the Tacoma Daily Index. An Affidavit of Publication has
3 been filed with the City Clerk. *Ex. 2; Rodriguez Testimony.* All procedures as provided for by
4 law with respect to adoption of the Assessment Roll have been taken, including, but not
5 limited to, mailing notices regarding the Assessment Roll hearing to owners of record on
6 July 15, 2014. *Ex. 3; Rodriguez Testimony.*

7 4. Pursuant to applicable laws and the direction of the Tacoma City Council, the
8 Hearing Examiner conducted a public hearing on the Assessment Roll on July 31, 2014.

9 5. The work has been completed for L.I.D. No. 8648 in compliance with the plans
10 and specifications for such construction. The final project cost is \$598,865.30, compared to
11 the estimated project cost of \$420,000.05. The final rate per Assessable Unit of Frontage
12 (AUF) is \$470.96, compared to the estimated rate of \$338.54 per AUF. Mr. Rodriguez
13 testified that the increase between the estimated cost per AUF and the final cost per AUF was
14 due to numerous factors including increased design costs, increased construction costs, and
15 increased staff costs. The final total assessed to property owners is \$598,865.30. This is a 10-
16 year Assessment Roll although the City is open to a 20-year Assessment Roll for the project.
17 *Ex.1; Rodriguez Testimony.*

18 6. A zone and termini formula was used to determine the L.I.D. assessments, as
19 provided at RCW 35.44.030 and RCW 35.44.040. Only abutting properties were included in
20 the assessment district. *Rodriguez Testimony.*

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1 7. Two owners of property within L.I.D. No. 8648 appeared at the hearing to contest
2 their assessments. Johanna Herrera indicated that she bought the property at the northeast
3 corner of S. Madison Street and S. 69th Street in early 2014. She is a first time home buyer
4 and has limited funds. The pending L.I.D. assessment was not revealed on the title insurance
5 documents prepared in connection with her purchase of the property and she first learned of
6 the L.I.D. from the 14-day notice of the final assessment roll hearing. She does use S. 69th
7 Street to access her home. *Herrera Testimony*. The prior owner of her property apparently
8 requested driveway access work on S. 69th Street that added to the general L.I. D. assessment
9 against the site. *Rodriguez Testimony*. Mr. Rodriguez testified that Ms. Herrera had been
10 provided with paperwork that could be used to make a claim against the title insurance
11 company and that she may qualify for L.I.D. assistance, which would reduce her responsibility
12 to the amount of the requested improvements. *Rodriguez Testimony*.

13 8. Matthew Austin is the owner of a triplex at the southeast corner of S. Madison
14 Street and S. 69th Street, which has the address 6901 S. Madison Street. The triplex has paved
15 access from S. Madison Street to the carports for each unit. The triplex units front on S. 69th
16 Street, but are typically accessed by tenants from the carport. Tenants and guests may use S.
17 69th Street for parking. Mr. Austin bought the property in August 2007 for \$327,000. *Ex. 20*.
18 The existence of the L.I.D. was not revealed to him by the seller. He does not believe his
19 property is benefitted by the street improvement L.I.D. *Austin Testimony; Ex. 29; Ex. 31*.

20 9. Mr. Austin presented the testimony of Steven A. Harrison, a licensed residential
21 appraiser. Mr. Harrison was asked by Mr. Austin to perform an appraisal of the Austin

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1 property showing values before, and after, the improvements were completed. He prepared a
2 2-4 Unit Residential Appraisal Report addressing the value of 6901 S. Madison Street on
3 September 1, 2008. Mr. Harrison used three comparable properties to calculate value based on
4 an income approach, a sales comparison approach, and a cost approach. He gave the most
5 weight to the sales comparison approach and used the cost approach and income approach to
6 support his 2008 valuation of \$306,000. *Ex. 20.*

7 10. The second 2-4 Unit Residential Appraisal Report used a similar approach with
8 three different properties that sold during the fall of 2009. In this report, Mr. Harrison again
9 gave the most weight to the sales comparison approach and looked to the cost approach and
10 income approach to support his valuation, which was \$250,000. *Ex. 21.* Mr. Harrison
11 testified that the lower value in 2009 was influenced by the general decline in property values
12 that occurred during that time period. *Harrison Testimony.* Mr. Harrison testified that in his
13 opinion the street improvements and street lighting installation did not have a benefit on the
14 Austin property because the triplex was already served by S. Madison Street, which is a paved
15 street that tenants use to access the units. He did not believe the L.I.D. improvements would
16 increase the sales price of the triplex or allow the owner to obtain higher rents. *Id.*

17 11. The City supplemented the record after hearing by submitting a Special Benefit
18 Study (Study) prepared by the appraisal firm Valbridge Property Advisors/Allen Brackett
19 Shedd (Valbridge). *Ex. 28.* The purpose of the Study was to establish the special benefits
20 accruing to the ownership of properties located within the L.I.D. boundary for the City's use in
21 determining assessments of L.I.D. project costs. The Study looked separately at L.I.D.

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1 properties with newly developed access and properties with existing access. A number of the
2 parcels within the project boundary had no developed street access prior to the project. The
3 Study included an analysis of the value added to their property by the project improvements.
4 *Id.* The owners of those properties did not appear at the hearing to oppose the Final
5 Assessment Roll and did not file written testimony or protest. *Rodriguez Testimony.*

6 12. The owners who did appear at the hearing to protest their assessments were in the
7 Study category denominated “Highest and Best Use Parcels with Existing Access.” As to the
8 Austin property, the Study utilized a Sales Comparison Approach and a supplementary paired
9 sales analysis to determine what benefit, if any, the property at 6901 S. Madison Street gained
10 from the L.I.D. improvements. The sales comparison analysis involved six 2009 sales of
11 duplex or triplex property in the same general geographic area as the subject property. The
12 Study and the January 2015 follow-up from Valbridge detail the properties selected for the
13 sales comparison and the adjustments made to the properties based on conditions of sale, date
14 of sale, site size, building size, number of units, age, and quality of frontage improvements.
15 The first comparisons were made with existing street improvements to develop a “before”
16 value. These figures were then adjusted to reflect value “after” construction of street
17 improvements at the Austin property. Based upon this sales comparison, the Study identified
18 a range of cost per square foot for the “after” value. Rather than simply using that figure,
19 which would generate a value between \$267,600 and \$294,360, the Study refined the
20 conclusion by applying the results of a paired sales analysis. The paired sale analysis was
21

1 directed specifically to the issue of value added by the presence of road improvements. *Ex. 30,*
2 *p.6.*

3 13. The paired sales study involved comparing sets of similar duplexes and triplexes
4 located in the South Tacoma market that sold within a six month period to see if residential
5 units with inferior right-of-way frontage/infrastructure sold at a discount when compared to
6 similar units with superior right-of-way frontage. Based on the paired sales data, the Study
7 concluded that a 20 percent improvement to market value was contributed by street frontage
8 improvements. The Study found this result would support lowering the value identified by the
9 sales comparison approach to a value no more than 20 percent higher than the Austin
10 property's "before" condition value as a result of the L.I.D. improvements. *Ex. 28, p.7;*
11 *Ex. 30.*

12 14. The analysis of the Herrera property was approached on a different basis. The
13 Study found that the single-family home was in poor condition at the project completion date
14 in 2009 and that it was of no contributory value. The Study concluded that in 2009 the highest
15 and best use for the property was to demolish the home and develop a triplex or duplex on the
16 site. Accordingly, the property was given a nominal "before" value of \$1,500 because the cost
17 of necessary improvements exceeded the value of the property. The "after" value was placed
18 at \$55,000 based on the worth of a development-ready vacant triplex lot. The difference
19 constituted the special benefit of \$53,500. *Ex. 28, p. 8.* In actuality, the property developed
20 differently. The home was purchased, renovated, and resold to Ms. Herrera for \$136,000.
21 *Ex. 28, p.8.*

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1 15. Mr. Austin responded to the Study submitted by the City in a thorough and
2 precise manner. While he did not present further material from an expert appraiser, he
3 indicates that he consulted other appraisers. Mr. Austin takes issue with a number of items in
4 the Study. He makes several general denunciations of the work, stating it is biased, violates
5 the standard of care for appraisal, and is not compliant with professional standards. He also
6 raises a large number of specific criticisms of the data and the approach. Mr. Darin Shedd of
7 Valbridge submitted additional information discussing Mr. Austin's comments in Exhibit 30
8 and Mr. Austin filed a final response marked Exhibit 31.

9 16. The discussion between Mr. Austin and Mr. Shedd focuses, in large part on the
10 detailed features of the properties used in the sales comparison study and the paired sales
11 study. Mr. Austin has exhaustively researched the Assessor's records and other sources to
12 determine whether the properties included in the two approaches used by the Study have been
13 accurately reflected in the Study. He has identified differences between the size of certain
14 properties mentioned in the Study and the size contained in Assessor's records. He has further
15 identified inconsistencies between the building size indicated in the Study and the building
16 size contained in the Assessor's records. *Ex. 31*. Mr. Shedd contends that the comparison he
17 performed looked at numerous characteristics that supported the validity of his conclusion
18 regarding the value added by street improvements. *Ex. 30, p. 2*.

19 17. Mr. Austin provided information that indicated particular features of certain
20 properties evaluated in the sale comparison analysis were incorrectly reflected on the
21 comparison chart. In one instance, the number of square feet in the structure was overstated.

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1 In the sales adjustment chart several entries incorrectly reflected a minus adjustment rather
2 than a plus adjustment for building size. In two instances the land size entry of 0 should have
3 been a plus. However, the impact that these matters have on the ultimate valuation does not
4 appear to be significant. *Ex. 30.* While the lack of accuracy is notable, when using the charts
5 for comparison purposes, the same inaccuracies are reflected in both the before and after
6 valuation. Accordingly, the errors did not impact the before and after comparison which was
7 based on differences in the column reflecting frontage improvements. To the extent the square
8 footage amounts for certain sales should have been lower than reflected in the Study, the price
9 per square foot would be greater, which would support a higher before and after value than the
10 figures in the Study. As a result, the price per square foot inaccuracy does not support a lower
11 value for the Austin property.

12 18. The ultimate issue is what value to attach to the addition of street frontage
13 improvements to a duplex/triplex site. Mr. Austin presented an opinion from Mr. Harrison
14 that the improvements in this case added no value to the Austin property. This opinion was
15 not based upon any data or a study comparing property values for parcels with and without
16 such improvements. The only expert appraisal testimony based upon quantitative analysis
17 directly addressing this issue is the paired sales study provided by Valbridge. Mr. Austin has
18 criticized the paired sales study on several grounds. He points out that the square footage for
19 two properties included in the "C" comparison group was incorrectly stated. Valbridge has
20 provided a supplemental document corrected for the size discrepancy on Sales C2 and C3.

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**FINDINGS OF FACT,
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1 *Ex. 30, Attachment 7.* Mr. Austin further contends that the properties in the paired sales study
2 have not been adjusted to reflect detailed differences between the properties in the study and
3 and his property. *Ex. 29, pp. 10-25.* Mr. Shedd insists that the consideration of age, land size,
4 and building size contained in the study was appropriate for the type of inquiry he was
5 pursuing. *Ex. 30, p. 3.* By contrast, Mr. Austin claims the level of detail is insufficient to
6 isolate the impact of street improvements. *Ex. 31.* The data presented, as modified to reflect
7 accurate square footage, does demonstrate a higher market value per square foot for properties
8 with street improvements than for properties without such amenities. *Ex. 30, Attachment 7.*
9 Mr. Shedd has evaluated the data and concluded that a figure less than the raw value is
10 indicated. He places that figure at 20 percent of the “before” value. *Ex. 28, p. 7.*

11 19. The City’s Assessment Roll gives special consideration to Mr. Austin’s situation
12 by reducing his base assessment by 30 percent, to reflect the fact that his property had prior
13 improved access off of S. Madison Street and was not benefitted to the same extent as
14 undeveloped parcels. *Ex. 33.* This 30 percent discount below the full AUF figure also allows
15 for any minor errors arising from the Study calculations. The final assessment for the Austin
16 property of \$36,780.50 is significantly below the \$42,153.17 base assessment identified in the
17 Study.¹ The \$36,780.50 figure is even further below the special benefit to the Austin property
18 identified in the Study as \$44,000. The evidence demonstrates that the Austin property was
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21 ¹ Economic hardship is not one of the factors considered in evaluating special benefits or L.I.D. assessment rates. However, Mr. Austin has apparently qualified for L.I.D. assistance from the City that will reduce his obligations under the assessments. *Ex. 33.*

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1 benefitted by the street improvement L.I.D. in an amount greater than the assessed amount of
2 \$36,780.50.

3 20. The evidence established that, the overall fair cash market value of the properties
4 benefitted by L.I.D. No. 8648 has been increased in an amount equal to 95.80 percent of the
5 project costs. As a result the final assessment roll figures have been adjusted in the Study to
6 be consistent with that finding. *Ex. 28, p.8.*

7 21. A verbatim digital recording of the hearing is in the custody of the Examiner's
8 Office, and the file is in the custody of the City Clerk; and both are available for review by the
9 Council and any party in interest.

10 22. Any Conclusion of Law hereinafter stated which may be deemed to be properly
11 considered a Finding of Fact herein is hereby adopted as such.

12 From these Findings of Fact the Hearing Examiner makes the following:

13 **CONCLUSIONS OF LAW:**

14 1. The DPW has complied with all applicable laws with respect to approval and
15 confirmation of the Assessment Roll for L.I.D. No. 8648.

16 2. An improvement constructed under an L.I.D. is presumed to benefit properties
17 within the L.I.D. on an equitable basis, and the assessments are presumed to have been made
18 fairly and legally. *See Abbenhaus v. Yakima*, 89 Wn.2d 855, 860-61, 576 P.2d 888 (1978); *see*
19 *also Bellevue Plaza v. City of Bellevue*, 121 Wn.2d 397, 402-403, 851 P.2d 662 (1993);
20 *Hansen v. L.I.D.*, 54 Wn. App. 257-62, 773 P.2d 436 (1989). Consistent with the foregoing
21

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1 case law applicable to appeals of City decisions, Tacoma Municipal Code (TMC) 1.23.070.B,
2 sets forth the standard for reviewing assessments as follows:

3 “...In regard to Local Improvement District assessments, the
4 assessment roll presented by the Department of Public Works or the
5 Department of Public Utilities shall be presumed to be legally
6 correct; and a party contesting a proposed Local Improvement
7 District assessment shall have the burden of establishing, by a
preponderance of expert appraisal evidence, that the method of
assessment was founded on a ‘fundamentally wrong basis’ and does
not properly reflect the special benefits resulting from the
improvements constructed.”

8 *TMC 1.23.070.B.*

9 3. At the same time, the law requires that assessments cannot exceed the benefit that
10 is conferred by the improvement. *Bellevue Assocs., v. City of Bellevue*, 108 Wn.2d 671, 678,
11 741 P.2d 993 (1987); *In re Schmitz*, 44 Wn.2d 429, 433, 268 P.2d 436 (1954). The evidence
12 in this case demonstrates that the proposed Assessment Roll will conform to applicable legal
13 requirements if it is modified to assess no more than the amount of special benefit that accrued
14 to each property. The Special Benefit Study indicates that the benefit accruing from this
15 project is equal to 95.80 percent of the project costs. Accordingly, no more than 95.80 percent
16 of the costs can be properly assessed against the benefitted property. The overall Assessment
17 Roll should be revised to reduce assessments consistent with this finding.

18 4. As to the Herrera property, there was a lack of evidence that the assessment was
19 based on a fundamentally wrong basis. The Highest and Best Use analysis applied to her
20 property is a recognized appraisal approach that focused on the value conferred on the property
21

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1 rather than the improvements existing in 2009. As a result, no further adjustment is
2 recommended for the Herrera property's assessment.

3 5. Regarding the Austin property, the weight of the evidence shows that some
4 benefit is conferred on property that is served by improved streets over property that is not so
5 served. The only expert testimony analyzing data that compared property with street
6 improvements to property lacking such improvements was provided by the Valbridge Study.
7 Mr. Austin's appraiser did not attempt to use sales data to compare the two types of property.
8 His general opinion did not address the differences between property with and without street
9 improvements.

10 6. The appraisal of property is a complex matter involving many variables and the
11 use of recognized techniques. The Hearing Examiner is not an appraiser. The Hearing
12 Examiner is charged with hearing all the evidence, weighing the factual evidence presented by
13 lay witnesses and experts, and issuing a decision that complies with the governing law. While
14 the Valbridge submittals suffered from certain imprecision, the analysis contained in the
15 material was largely unaffected by the identified size and square footage errors. Ultimately, it
16 comes down to whether Mr. Austin presented adequate evidence to demonstrate that "the
17 method of assessment was founded on a 'fundamentally wrong basis' and does not properly
18 reflect the special benefits resulting from the improvements constructed." *TMC 1.23.070.B.*²

19 _____
20 ² Some recent case authority applies a different standard of review based on a board of equalization model in
21 which the decision maker makes a de novo determination while presuming the assessments to be correct,
constrained by the clear, cogent, and convincing standard. *Hasit, LLC v. City of Edgewood*, 179 Wn. App. 917,
949 320 P.3d 163 (2014). This authority may not be applicable to this case because the City of Tacoma has
adopted a specific standard of review for L.I.D. assessment roll challenges in the City Code. In this decision, the
Hearing Examiner applies the City Code as written.

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1 Despite the very thoughtful material and data provided by Mr. Austin, the Hearing Examiner
2 cannot conclude that this standard has been met in this case. The paired sales study provides a
3 recognized basis for attributing value to duplex/triplex properties based on the presence of
4 street improvements. Although it does not do so with extreme precision, the Study supports
5 the City's conclusion that Mr. Austin's property has benefitted from L.I.D. No. 8648 in an
6 amount equal to or greater than the amount of the assessment. The City's 30 percent reduction
7 of Mr. Austin's assessment to reflect the preexisting paved access to his property off S.
8 Madison Street further supports the amount of the assessment.

9 7. The City Council should adopt an ordinance assessing the property owners for
10 amounts that do not exceed the benefits conferred under L.I.D. No. 8648 previously created by
11 the City Council. The Assessment Roll should be revised to meet this standard and to extend
12 the term from ten (10) to twenty years (20). The Assessment Roll for L.I.D. No. 8648 should
13 then be approved and confirmed.

14 8. Any Finding of Fact hereinbefore stated which may be deemed to be a
15 Conclusion of Law herein is hereby adopted as such.

16 From these Findings of Fact and Conclusions of Law the Hearing Examiner enters this:

17 **RECOMMENDATION:**

18 The Hearing Examiner recommends that the Assessment Roll for L.I.D. No. 8648 be
19 revised consistent with the terms of this recommendation to reflect only the benefits conferred
20
21

**FINDINGS OF FACT,
CONCLUSIONS OF LAW, AND
RECOMMENDATION –
L.I.D. NO. 8648 (ASSESSMENT ROLL)**

City of Tacoma
Office of the Hearing Examiner
Tacoma Municipal Building
747 Market Street, Room 720
Tacoma, WA 98402-3768

1 by the L.I. D. and that the Final Assessment Roll, as revised, be approved for a term of 20
2 years.

3 **DATED** this 9th day of March, 2015.

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5 PHYLLIS K. MACLEOD, Hearing Examiner

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**FINDINGS OF FACT,
CONCLUSIONS OF LAW, AND
RECOMMENDATION –
L.I.D. NO. 8648 (ASSESSMENT ROLL)**

ORIGINAL

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