

# Rebuttal to Assessor's Response

3437 61ST AVE SW · parcel 0148000654

Generated May 8, 2026

## Rebuttal to Assessor's Response

3437 61ST AVE SW

SEATTLE 98116 · parcel 0148000654 · tax year 2026

### POSITION

## 0 of 5 cited comparables rank among the 10 most similar arms-length sales of nearby homes

The Assessor's Response to the appeal petition for 3437 61ST AVE SW (parcel 0148000654) cites five comparable sales in support of King County's \$1,329,000 valuation. Reviewed against the subject on the dimensions that drive market price, the cited set systematically reaches for homes that are larger, newer, or older than the subject, including two transactions outside the two-year sales window and one parcel flagged by King County's own data as a related-party transfer. Ten arms-length sales of similar nearby homes drawn from the same King County public records support an implied market value of \$1,094,317, \$234,683 below the contested valuation.

KC ASSESSED VALUE

**\$1,329,000**

tax year 2026

IMPLIED MARKET VALUE

**\$1,094,317**

from 10 arms-length sales

OVER-APPRAISED BY

**\$234,683**

-17.7%

### SIDE-BY-SIDE COMPARISON

## Cited set vs the rebuttal evidence

DIMENSION	ASSESSOR'S CITED	APPELLANT'S EVIDENCE
Average distance from subject	0.27 mi	<b>0.39 mi</b>
Average finished-sqft divergence from subject	594 sqft	<b>304 sqft</b>
Comparables ranked in the 10 most similar arms-length sales	<b>0 of 5</b>	<b>10 of 10</b>

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Generated 5/8/2026

## ASSESSOR'S CITED COMPARABLES

### Per-comp analysis

Each cited comparable was reviewed against the subject on the dimensions that drive market price: proximity, finished-area, building grade, effective year built, sale recency, and arms-length validation. Critical flags indicate disqualifying issues that go to admissibility; major flags indicate material divergence from the subject.

#### Comp 1 — 2705 47TH AVE SW

Parcel 9276201685 · sold 2025-10-27 for \$1,525,000 · 0.98 mi from subject · 2,200 finished sqft · grade 10

##### CRITICAL

##### Grade 10 — the subject is grade 8

Our methodology rejects comps more than one grade step from the subject. King County's own building-grade scale materially changes replacement cost per sqft at each step.

##### MAJOR

##### At 0.98 mi, this comp is 2.0x further than PADS's typical comparable

PADS comparables average under 0.5 mi from the subject. Greater distance introduces neighborhood and school-attendance variation the model cannot capture.

##### MAJOR

##### 620 sqft larger than the subject (2,200 vs 1,580)

PADS's size-similarity dimension uses a 500-sqft gaussian — sales this far off the subject's footprint carry under-weighted similarity even when in the same neighborhood.

#### Comp 2 — 3219 61ST AVE SW

Parcel 6371500120 · sold 2025-05-30 for \$1,827,000 · 0.16 mi from subject · 2,490 finished sqft · grade 9

##### CRITICAL

##### Effective vintage 2016 is 31 years off the subject's effective vintage 1985 — beyond PADS's 30-year hard cap

PADS rejects any comp whose effective year built (max of yr\_built, yr\_renovated, and major-permit completion year) differs from the subject's by more than 30 years (v0.5.3, hard filter). At larger gaps the era-of-construction premium overwhelms the post-hoc age-factor adjustment, producing an indefensible \$/sqft input.

##### MAJOR

##### 910 sqft larger than the subject (2,490 vs 1,580)

PADS's size-similarity dimension uses a 500-sqft gaussian — sales this far off the subject's footprint carry under-weighted similarity even when in the same neighborhood.

##### MAJOR

##### Comp's own resale appreciation of 17.0%/yr (2014-2025, 11yr) far exceeds the subject plat's median 7.6%/yr

This parcel sold for \$325,000 in 2014 and again for \$1,827,000 in 2025 — an annualized growth of 17.0%, well above the subject plat's median CAGR of 7.6% over the same general window. A sale priced this far above its own neighborhood's appreciation curve typically reflects a one-off event (renovation flip, distressed acquisition / resale, off-market premium) rather than representative market behavior. Using it as a peer carries the comp's idiosyncratic premium into the subject's valuation.

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## Comp 3 — 3445 60TH AVE SW

Parcel 6372500245 · sold 2024-06-25 for \$1,550,000 · 0.07 mi from subject · 2,280 finished sqft · grade 8

### CRITICAL

#### Effective vintage 1948 is 37 years off the subject's effective vintage 1985 — beyond PADS's 30-year hard cap

PADS rejects any comp whose effective year built (max of yr\_built, yr\_renovated, and major-permit completion year) differs from the subject's by more than 30 years (v0.5.3, hard filter). At larger gaps the era-of-construction premium overwhelms the post-hoc age-factor adjustment, producing an indefensible \$/sqft input.

### MAJOR

#### 700 sqft larger than the subject (2,280 vs 1,580)

PADS's size-similarity dimension uses a 500-sqft gaussian — sales this far off the subject's footprint carry under-weighted similarity even when in the same neighborhood.

### CRITICAL

#### Sale carries a King County sale-warning flag

The Assessor's own data flags this transaction as non-standard (warning codes: 26 (RELATED PARTY: TRUSTEE/SUCCESSOR)). It should not be used to set market value.

## Comp 4 — 6108 SW SPOKANE ST

Parcel 0148000663 · sold 2022-12-05 for \$1,200,000 · 0.03 mi from subject · 2,080 finished sqft · grade 9

### CRITICAL

#### Sale dated 2022-12-05 is outside the two-year window required by PADS

Our methodology uses sales from the two calendar years immediately preceding the valuation (2024-2025). Older sales carry appreciation drift that distorts comparisons.

## Comp 5 — 3414 63RD AVE SW

Parcel 9422400020 · sold 2022-02-07 for \$1,200,000 · 0.10 mi from subject · 1,340 finished sqft · grade 7

### CRITICAL

#### Sale dated 2022-02-07 is outside the two-year window required by PADS

Our methodology uses sales from the two calendar years immediately preceding the valuation (2024-2025). Older sales carry appreciation drift that distorts comparisons.

### CRITICAL

#### Effective vintage 1916 is 69 years off the subject's effective vintage 1985 — beyond PADS's 30-year hard cap

PADS rejects any comp whose effective year built (max of yr\_built, yr\_renovated, and major-permit completion year) differs from the subject's by more than 30 years (v0.5.3, hard filter). At larger gaps the era-of-construction premium overwhelms the post-hoc age-factor adjustment, producing an indefensible \$/sqft input.

# Rebuttal to Assessor's Response

3437 61ST AVE SW · parcel 0148000654

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## APPELLANT'S COMPARABLE SALES

### Arms-length sales of similar nearby homes

The arms-length sales below are drawn from the same King County public records as the Assessor's cited set. Each is closer to the subject in location, finished-area, building grade, year built, and sale recency than the average cited comparable.

#	ADDRESS	SOLD	PRICE	SQFT	YR	GR	MI	\$/SF
1	4033 55TH AVE SW	2025-08-11	\$1,205,000	1,650	1990	8	0.54	\$730
2	3209 61ST AVE SW	2025-12-29	\$1,148,000	1,710	1960	7	0.18	\$671
3	5625 SW TEIG PL	2025-06-27	\$1,100,000	1,550	1967	7	0.47	\$710
4	4056 56TH AVE SW	2025-05-27	\$1,150,000	1,550	1967	7	0.55	\$742
5	3326 58TH AVE SW	2025-10-08	\$1,850,000	2,430	1965	8	0.25	\$761
6	5112 SW CHARLESTOWN ST	2025-05-07	\$972,400	1,510	1957	7	0.64	\$644
7	3642 BEACH DR SW	2024-03-08	\$1,200,000	1,910	1921	7	0.09	\$628
8	3707 52ND AVE SW	2024-04-02	\$1,003,000	1,410	1984	7	0.59	\$711
9	3410 61ST AVE SW	2025-09-30	\$1,026,500	2,480	1911	7	0.06	\$414
10	2712 57TH AVE SW	2024-07-06	\$1,350,000	2,040	1989	7	0.50	\$662

## METHODOLOGY

### How these comparables were selected

The arms-length sales above were selected using the same comparable-selection criteria King County mass-appraisal practice itself relies on: arms-length validation (sale\_reason = 1, no warning codes), within one mile of the subject, building grade within one step of the subject, finished area within the standard size band, and a transaction date within the 24 months preceding the January 1 valuation date. The criteria were applied identically to every King County single-family parcel before any specific dispute was raised.

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## FILING NARRATIVE

### Ready to attach to your rebuttal filing

The narrative below is written to be signed and filed as-is. Review, edit anything that doesn't match your situation, and submit through eAppeals alongside this document.

The Assessor's Response to the appeal petition for 3437 61ST AVE SW (parcel 0148000654) cites five comparable sales in support of King County's \$1,329,000 valuation. Reviewed against the subject on the dimensions that drive market price, the cited set systematically reaches for homes that are larger, newer, or older than the subject, including two transactions outside the two-year sales window and one parcel flagged by King County's own data as a related-party transfer. Ten arms-length sales of similar nearby homes drawn from the same King County public records support an implied market value of \$1,094,317, \$234,683 below the contested valuation.

Comp 1, 2705 47TH AVE SW, sold 2025-10-27 for \$1,525,000. King County records building grade 10 on this parcel against the subject's grade 8, drawing from a higher quality and finish tier that trades at a higher per-square-foot price independent of other property characteristics. The 2,200 finished square feet are 39 percent larger than the subject's 1,580. At 0.98 miles, this sale also sits at the outer edge of the subject's market area, where submarket pricing diverges materially.

Comp 2, 3219 61ST AVE SW, sold 2025-05-30 for \$1,827,000. Effective year built 2016 sits 31 years off the subject's 1985 vintage, beyond the threshold at which post-hoc age adjustments can compensate for era-of-construction premium. The 2,490 finished square feet are 58 percent larger than the subject's 1,580. The same parcel sold for \$325,000 in 2014 and \$1,827,000 in 2025, an annualized appreciation of 17.0 percent that materially exceeds the subject plat's 7.6 percent median over the same window, indicating property-specific factors rather than representative market behavior.

Comp 3, 3445 60TH AVE SW, sold 2024-06-25 for \$1,550,000. Effective year built 1948 sits 37 years off the subject's 1985 vintage, again beyond the threshold for direct comparability. The 2,280 finished square feet are 44 percent larger than the subject's 1,580. King County's sale-validation codes flag this transaction as a related-party transfer, and sales carrying these flags are excluded from the County's own market-trend analyses.

Comp 4, 6108 SW SPOKANE ST, sold 2022-12-05 for \$1,200,000. The transaction predates the January 1, 2026 valuation date by more than two years and lies outside the two-year sales window the analysis applies to every King County single-family parcel.

Comp 5, 3414 63RD AVE SW, sold 2022-02-07 for \$1,200,000. The transaction predates the January 1, 2026 valuation date by more than two years and lies outside the two-year sales window. Effective year built 1916 also sits 69 years off the subject's 1985 vintage, well beyond the threshold for direct comparability.

Across the cited set, three of the five comparables fail the construction-vintage threshold (effective year built more than 30 years off the subject's 1985 vintage) and three are at least 39 percent larger than the subject's 1,580 finished square feet. Two transactions sit outside the two-year sales window relevant to the January 1, 2026

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valuation date, and one carries a King County sale-validation flag indicating a related-party transfer. The cited comparables average 594 sqft of finished-area divergence from the subject; the ten arms-length sales of similar nearby homes presented as the alternative evidence average 304 sqft of divergence on the same measurement, drawn from the same King County public records and selected on the same comparability dimensions.

The arms-length comparable evidence drawn from King County's public records implies a market value of \$1,094,317 for the subject, \$234,683 below the appraised value of \$1,329,000. The petition requests that the Board of Equalization (BoE) disregard the cited comparables for the reasons above, weigh the alternative comparable sales on their merits, and reduce the 2026 appraised value of parcel 0148000654 to \$1,094,317.

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