

1300US LLC  
727 Opera Alley  
Tacoma WA 98402

Tax Parcel No: PA9009150010, 9009150020, 9009150030, 9009150040,  
9009150050, 9009150060

City Of Tacoma  
L.I.D Section.

We are objecting to the unfair and unjustified charges brought against our parcel. When we purchased this building back in 2005, projected LID against the entire building was around \$35,000 which in voting, we voted against the LID to move forward.

After lobbying by Mr. Ralph Rodriguez and the City changing their updates, our cost came down to roughly \$23,000 for the entire building. In Mr. Rodriguez's August 2005 letter to me, it stated "In accordance with the law, actual assessments may vary from assessment estimates so long as the actual assessments do not exceed a figure equal to the increased true and fair value of the improvement adds to the property". This implies that this formula would only be employed if actual construction costs were exceeded. And yet the City has provided no information on actual construction costs, and whether or not they exceeded original estimates. Instead it appears that the City has defaulted to the "special benefit" clause without justification. Further, the City appears to be relying on a blanket appraisal covering a large area with minimal comparables, rather than providing a detailed analysis of each affected building's values. Not only are comparables limited in number and relevance, but most of the values appear to be based on 2011 values, when the market was still reflecting remnants of the 2007 "boom" year in real estate. Adding insult to injury, the pre-LID values appear to be based on 2005 values, which was prior to the 2007 "boom" in the real estate market. Given the generally subjective nature of appraisals, the limited comparable data points gathered in the appraisal (not to mention their relevance to my property), the fact that pre and post LID values were made based on the largest spread between general real estate values we've seen in any recent 6 year period in history, and the lack of detailed justification as to the increased value of my property as it relates to the LID improvements, it becomes apparent how the appraisal could easily be skewed in the City's favor at worst, or be completely inaccurate at best.

The City needs to provide a considerably greater level of detail and justification as to how the increase in value is justified. For example, the LID spreadsheet summary provided by the City indicated the total value of my building after improvements is determined to be \$2,047,332, while the total after-improvement value of 732 Broadway

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EX. 21

(immediately adjacent to my building) is determined to be \$2,078,935. This estimate indicates that my building is valued at 1.5% lower than 732 Broadway. The value of my building relative to 732 Broadway is completely inaccurate. The following is a list of just some of the differences between the two buildings:

- 732 Broadway's interior and exterior have been finished to a significantly higher level than my building.
- 732 Broadway has an elevator serving all 3 floors, whereas my building only has a staircase.
- 732 Broadway has dedicated HVAC systems, restrooms and kitchen areas for each unit on each floor, where as mine does not.

Based on the above facts alone, my building should be worth considerably less than 732 Broadway.

The City also claims that the retail income has gone up by 40% and they claim it is because of the LID. The City provides no basis or facts to support this argument. Furthermore, my building has no retail, and therefore this claim is irrelevant to the value of my building.

I believe a fair assessment on my building is the \$23,000 originally stated by the city. I have 50 feet of frontage on either side of my building for which I should be responsible. \$23,000 should be more than enough to cover 50 feet of asphalt street and concrete sidewalk on either side of my building, and 2 planted trees on one side. If it is not, then it is not my responsibility to compensate the City for its own misappropriation of funds.

I base this claim on the obvious irregularities, omissions and errors in both the City's approach to making the assessment and the appraisal used by the City to establish their assessment of my property. Further, it is not my responsibility to pay considerable cost for an appraisal that would confirm the pre-and post LID values of my property. As per Mr. Rodriguez's 2005 letter to me, "The value added to each property will be determined through a special benefit study conducted by a private professional appraiser to verify that the amount assessed does not exceed the special benefit added to each parcel". As stated above, said appraisal is neither accurate nor fair. It is the City's responsibility to provide an appraisal that accurately reflects the pre and post LID values. If the stated value of my building by the appraiser is clearly inaccurate, there is no way for the pre and post LID values to be accurate.

I also protest this assessment based on the time it has taken to even establish a value of any kind. As per city's documents, the LID assessment was supposed to be made and reported to property owners within 18 months of project completion. This project was finished by 2009-2010, which means I should have been provided with my assessment notice by mid-2012 at the latest. The fact that my assessment is being delivered 7 years after project completion is dubious and onerous at best. It is irresponsible to ask the business owners of this community to pay for the City's negligence.

I voted "yes" for an LID that would cost me \$23,000. Neither I nor any of my neighbors would have ever voted for an LID that would cost \$75,000 per building. This is an onerous and unfair burden placed upon myself and the other business owners of this community, and an assessment in which I vehemently protest.

It seems city is changing the rules of the game at their whim, and asking the business owners to pay. This is a superfluous and egregious action by the City.

We respectfully request that the city honor what it had promised the property owners in order to get their "yes" vote in the first place.

Sincerely,  
Max Mojarab  
1300US LLC.  
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