



Kitsap County Assessor

Documentation for Countywide Model

Tax Year: 2024 Appraisal Date: 1/1/2023

Property Type: Land - Commercial

Updated 5/15/2023 by CM20

Area Overview

Countywide models are for properties located throughout Kitsap County, rather than by neighborhood.

Property Type Overview

Commercial land in Kitsap County includes incorporated and unincorporated areas.

Zoning designations are reviewed for changes each year.

Valuation Summary

Approach Used: Market/Sales Comparison

Model Calibration

Preliminary Ratio Analysis: Analysis of 92 sales resulted in a mean ratio of 0%, a median ratio of 0%, and a coefficient of dispersion (COD) of 0.

Market/Sales Comparison Approach Data and Analysis

Sales: Range of Sale Dates: 1/1/2018 to 12/31/2022. A total of 92 local sales, and 0 regional sales, and 0 national sales were used in the sales analysis. Additional information is provided on the sales analysis data sheet.

Kitsap County attempts to review, analyze, and validate via telephone, mail, or in person interviews, all commercial sales within the county for inclusion or exclusion in our market/sales approach.

Market/Sales Rates: Sales ranged from \$0 to \$0 per square foot.

Final Ratio Analysis: Analysis of 92 sales resulted in a mean ratio of 92%, a median ratio of 95%, and a coefficient of dispersion (COD) of 17.88.

Sources

Kitsap County Board of Equalization appeal documentation.

Washington State Board of Tax appeal documentation.

Kitsap County income and expense surveys.

Kitsap County sales questionnaires.

The Dictionary of Real Estate Appraisal, Appraisal Institute, Third Edition, 1993

Property Appraisal and Assessment Administration, IAAO, 1990

Glossary for Property Appraisal and Assessment, IAAO, 1997

LoopNet - www.loopnet.com

Commercial Brokers Association - www.commercialmls.com

KITSAP COUNTY ASSESSOR
Tax Year 2024
Land Sales
Sales from 01/01/2020 - 12/31/2022

Land - North (Area 2) Industrial Zonings

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8400204	062602-2-048-2008	BI Bond Rd & Stottlemeyer	910	CO-REC	2.53	110,207	V	2020EX02237	4/8/2020	\$ 245,000	\$ -	\$ 245,000	\$ 2.22	\$ 231,540	0.95
2	8400204	342601-1-085-2001	BL Fronting Silverdale Way	910	CO-RCO	2.12	92,347	D	2020EX02438							
	8400204	342601-1-090-2004	BL Fronting Silverdale Way	910	CO-RCO	0.92	40,075	D	2020EX02438							
			Totals			3.04	132,422	0	2020EX02438	4/23/2020	\$ 450,000	\$ -	\$ 450,000	\$ 3.40	\$ 324,420	0.72
3	8400204	272701-4-026-2005	Metal warehouse Hwy 3 S of Pioneer	637	CO-RI	2.38	103,673	D	2020EX03530							
	8400204	272701-4-016-2007	BL Fronting Hwy 3, S of Pioneer	910	CO-RI	2.49	108,464	D	2020EX03530							
			Totals			4.87	212,137	0	2020EX03530	6/6/2020	\$ 600,000	\$ 99,650	\$ 500,350	\$ 2.36	\$ 486,640	0.97
4	8400204	272701-4-094-2002	Pioneer Industrial Park BL - Lot D	910	CO-TTEC	1.20	52,272	V	2020EX04952	7/27/2020	\$ 210,000	\$ -	\$ 210,000	\$ 4.02	\$ 236,170	1.12
5	8400204	272701-4-090-2006	BL (MH NV) Pioneer & Hwy 3	910	CO-TTEC	1.03	44,867	V	2020EX08930	11/17/2020	\$ 90,000	\$ -	\$ 90,000	\$ 2.01	\$ 83,620	0.93
6	8400204	062602-2-049-2007	BI Triangle off Bond Rd	910	CO-REC	0.68	29,621	V	2020EX09838	12/29/2020	\$ 58,370	\$ -	\$ 58,370	\$ 1.97	\$ 58,450	1.00
7	8400204	012601-4-063-2000	BL Corner Bond/Stottlemeyer	910	CO-REC	0.62	27,007	D	2022EX00132							
	8400204	062602-3-031-2005	Arness Tree Farm	183	CO-REC	8.96	390,298	D	2022EX00132							
			Totals			9.58	417,305	0	2022EX00132	12/23/2021	\$ 1,430,900	\$ 27,410	\$ 1,403,490	\$ 3.36	\$ 1,313,230	0.94

Median 0.95
Mean 0.95
AAD 0.07
COD 7.75

Land - North (Area 2 Poulsbo) Commercial Zonings

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8400202	142601-1-037-2004	BL by Central Market	910	PL-C	10.28	447,797	V	2018EX06059	8/1/2018	\$ 475,000	\$ -	\$ 475,000	\$ 1.06	\$ 467,245	0.98
2	8400201	232601-2-168-2002	BL- Jensen	910	PL-DC	0.24	10,454	V	2022EX02967	4/18/2022	\$ 475,000	\$ -	\$ 475,000	\$ 45.44	\$ 347,016	0.73
3	8400202	232601-1-040-2008	BL S of Lincoln E of Hwy 305	910	PL-C	2.55	111,078	V	2022EX08357	11/15/2022	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 9.90	\$ 597,996	0.54

Median 0.73
Mean 0.75
AAD 0.15
COD 20.08

Land - North (Area 2 College Marketplace)

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/Unit	Land TAV	Ratio
1	8400207	102601-2-070-2004	Lot 5C BL - College Marketplace	910	PL-BP	1.18	13,900	V	2018EX07395	9/14/2018	\$ 309,582		\$ 309,582	\$ 22.27	\$ 326,090	1.05
2	8400207	102601-2-069-2007	Lot 5B BL - College Marketplace	910	PL-BP	1.51	13,900	V	2018EX08580	10/29/2018	\$ 309,582		\$ 309,582	\$ 22.27	\$ 326,090	1.05
3	8400207	102601-4-045-2002	Lot 3J BL College Marketplace	910	PL-C	0.95	11,500	V	2018EX09549	11/29/2018	\$ 674,872		\$ 674,872	\$ 58.68	\$ 633,420	0.94
4	8400207	102601-4-046-2001	Lot 3K BL - College Marketplace	910	PL-C	1.04	12,500	V	2019EX00909	2/5/2019	\$ 650,000		\$ 650,000	\$ 52.00	\$ 688,500	1.06
5	8400207	102601-1-033-2002	Lot 5Z BL - College Marketplace	910	PL-BP	0.43	5,000	V	2019EX04876	7/11/2019	\$ 112,000		\$ 112,000	\$ 22.40	\$ 105,570	0.94
6	8400207	102601-1-032-2003	Lot 5M BL - College Marketplace	910	PL-BP	0.94	9,600	V	2019EX07977	10/29/2019	\$ 240,000		\$ 240,000	\$ 25.00	\$ 326,090	1.36
7	8400207	102601-2-043-2008	Lot 4E BL College Marketplace	910	PL-C	0.83	10,200	V	2020EX01801	3/12/2020	\$ 435,912		\$ 435,912	\$ 42.74	\$ 436,970	1.00
8	8400207	102601-2-052-2006	Lot 5A BL College Marketplace	910	PL-BP	1.34	13,800	V	2020EX08800	11/24/2020	\$ 340,000		\$ 340,000	\$ 24.64	\$ 323,750	0.95
9	8400207	102601-2-055-2003	Lot 5D BL College Marketplace	910	PL-BP	1.20	12,400	D	2021EX05746							
	8400207	102601-2-056-2002	Lot 5E BL College Marketplace	910	PL-BP	1.20	12,400	0	2021EX05746							
			Totals			2.40	104,544	0	2021EX05746	7/14/2021	\$ 625,000		\$ 625,000	\$ 5.98	\$ 581,800	0.93
10	8400207	102601-1-034-2001	Lot 5N BL College Marketplace	910	PL-BP	0.83	181,580	D	2021EX09505							
	8400207	102601-1-035-2000	Lot 5O BL College Marketplace	910	PL-BP	0.83	8,600	D	2021EX09505							

8400207	102601-1-036-2009	Lot 5P BL College Marketplace	910	PL-BP	0.84	8,700	D	2021EX09505									
8400207	102601-2-059-2009	Lot 5H BL College Marketplace	910	PL-BP	1.45	15,000	D	2021EX09505									
8400207	102601-2-061-2005	Lot 5J BL College Marketplace	910	PL-BP	0.62	6,450	D	2021EX09505									
		Totals			4.57	199,069	0	2021EX09505	10/29/2021	\$ 1,000,000		\$ 1,000,000	\$ 5.02	\$ 946,390	0.95		
11	8400207	102601-4-048-2009	Lot 3M BL College Marketplace	910	PL-C	1.55	18,800	V	2021EX10723	12/8/2021	\$ 875,000		\$ 875,000	\$ 46.54	\$ 805,390	0.92	
12	8400207	102601-1-037-2008	Lot 5Q BL College Marketplace	910	PL-BP	1.97	30,126	V	2022EX08201	11/7/2022	\$ 480,000		\$ 480,000	\$ 15.93	\$ 637,850	1.33	

Median 0.98
Mean 1.04
AAD 0.12
COD 12.29

Land - North (Area 3 Kingston)

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	SqFt	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8400301	262702-1-088-2006	proposed apartments with 089	910	CO-C	1.08	47,045	0	2020EX07271						\$ 330,924	
		262702-1-089-2005	proposed apartments with 088	910	CO-C	0.70	30,492	0	2020EX07271						\$ 260,628	
			Totals	0		1.78	77,537	0	2020EX07271	10/1/2020	\$ 700,000	\$ -	\$ 700,000	\$ 9.03	\$ 591,552	0.85
2	8400302	292702-1-068-2007	BL Minder Rd	910	CO-REC	0.93	40,511	V	2020EX06252	9/8/2020	\$ 225,000	\$ -	\$ 225,000	\$ 5.55	\$ 146,409	0.65
3	8400301	4316-034-016-0002	SFR NV Pennsylvania Ave	111	CO-UVC	0.24	10,454	V	2022EX06110	8/6/2022	\$ 250,000	\$ -	\$ 250,000	\$ 23.91	\$ 119,316	0.48

Median 0.65
Mean 0.66
AAD 0.09
COD 14.01

Land -Bremerton - Area 5 Commercial Zonings

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8100510	3735-022-012-0006	BL NW Corner of 9th and Callow	910	BR-DCC	0.63	27,443	D	2019EX02091			\$ -	\$ -		\$ 156,910	
	8100510	3735-022-026-0000	Wycoff btwn 9th & 11th parking lot	910	BR-DCC	0.15	6,534	D	2019EX02091			\$ -	\$ -		\$ 70,520	
			Totals			0.78	33,977	0	2019EX02091	4/2/2019	\$ 203,950	\$ -	\$ 203,950	\$ 6.00	\$ 227,430	1.12
2	8100510	3734-012-001-0001	BL - Corner 9th & Wycoff	910	BR-DCC	0.22	9,583	V	2020EX00481	1/21/2020	\$ 76,500	\$ -	\$ 76,500	\$ 7.98	\$ 88,260	1.15
3	8100506	022401-1-002-2001	BL - West of East Town Center	910	BR-DCC	4.57	199,069	V	2020EX09665	12/22/2020	\$ 690,000	\$ -	\$ 690,000	\$ 3.47	\$ 697,830	1.01
4	8100506	112401-1-038-2008	BL-Wheaton	910	BR-GC	0.09	3,920	V	2021EX01499	3/1/2021	\$ 75,000	\$ -	\$ 75,000	\$ 19.13	\$ 80,940	1.08
5	8100502	3787-000-014-0502	BL - one lot off Kitsap Way	910	BR-GC	0.16	6,970	V	2021EX01554	3/3/2021	\$ 66,000	\$ -	\$ 66,000	\$ 9.47	\$ 76,230	1.16
6	8100506	3972-000-006-0002	BL off Wheaton Way	910	BR-DCC	0.51	22,216	E	2021EX02111						\$ 155,020	
	8100506	3972-000-006-0200	Bare land	910	BR-DCC	0.29	12,632	E	2021EX02111						\$ 87,200	
			Totals			5.84	34,848	0	2021EX02111	3/15/2021	\$ 237,500	\$ -	\$ 237,500	\$ 6.82	\$ 242,220	1.02
7	8100507	4682-000-005-0002	BL - off Forest Dr NE	910	CO-C	1.45	63,162	V	2021EX02018	3/16/2021	\$ 155,000	\$ -	\$ 155,000	\$ 2.45	\$ 169,140	1.09
8	8100510	3735-022-007-0102	BL East of Safeway	910	BR-DCC	0.34	14,810	V	2021EX07430	8/27/2021	\$ 76,000	\$ -	\$ 76,000	\$ 5.13	\$ 81,770	1.08
9	8100510	3734-012-001-0001	BL - Corner 9th & Wycoff	910	BR-DCC	0.22	9,583	V	2021EX08147	9/10/2021	\$ 85,000	\$ -	\$ 85,000	\$ 8.87	\$ 88,260	1.04
10	8100510	3734-013-001-0009	SW of 9th & Mead fenced parking	910	BR-DCC	0.22	9,583	V	2021EX08148	9/16/2021	\$ 98,500	\$ -	\$ 98,500	\$ 10.28	\$ 88,270	0.90
11	8100510	3735-022-012-0006	BL NW Corner of 9th and Callow	910	BR-DCC	0.78	33,977	V	2022EX02398	4/5/2022	\$ 170,000	\$ -	\$ 170,000	\$ 5.00	\$ 156,910	0.92

Median 1.08
Mean 1.05
AAD 0.06
COD 5.96

Land -Bremerton - Area 5 Freeway Corridor 8100502

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8100502	162401-4-002-2009	BL - 5204 1st St	910	BR-FC	1.09	47,480	V	2020EX00727	2/3/2020	\$ 482,920	\$ -	\$ 482,920	\$ 10.17	\$ 344,590	0.71
2	8100502	5549-000-007-0000	BL - Lot 7 Wright Creek	910	BR-FC	1.49	64,904	V	2020EX04384	7/9/2020	\$ 365,000	\$ -	\$ 365,000	\$ 5.62	\$ 374,560	1.03
3	8100502	3745-000-039-0009	BL (SFR no value) Auto Center	111	BR-FC	0.83	36,155	V	2021EX00594	1/27/2021	\$ 250,000	\$ -	\$ 250,000	\$ 6.91	\$ 267,270	1.07
4	8100502	212401-1-030-2004	BL- Future whse TGW 030, 031, 032	910	BR-FC	0.25	10890	D	2022EX01389						\$ 137,220	

8100502	212401-1-031-2003	BL- Future whse TGW 030, 031, 032	910	BR-FC	0.32	13939.2	D	2022EX01389										\$ 156,840
8100502	212401-1-032-2002	BL- Future whse TGW 030, 031, 032	910	BR-FC	0.17	7405.2	D	2022EX01389										\$ 110,320
				Totals	0.74	32,234	0	2022EX01389	2/25/2022	\$ 435,000	\$ -	\$ 435,000	\$ 13.49	\$ 404,380	0.93			
5	8100502	5549-000-005-0002	910	BR-FC	1.17	50,965	D	2022EX08461	1/0/1900					\$ 291,290				
	8100502	5549-000-006-0001	910	BR-FC	1.53	66,647	0	2022EX08461	1/0/1900					\$ 381,150				
				Totals	2.70	117,612	0	2022EX08461	11/18/2022	\$ 734,063	\$ -	\$ 734,063	\$ 6.24	\$ 672,440	0.92			

Median 0.93
Mean 0.93
AAD 0.09
COD 10.02

Land -Bremerton - Area 5 Industrial Zoning

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8100502	202401-1-038-2007	BL Werner	910	BR-I	20.29	883,832	V	2022EX02928	4/11/2022	\$ 1,700,000	\$ -	\$ 1,700,000	\$ 1.92	\$ 1,276,540	0.75

Land -Bremerton - Area 5 North of Riddell

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8401508	362501-3-066-2009	BL at Riddell entrance to Fred M	910	CO-C	1.17	50,965	V	2022EX00047	12/23/2021	\$ 325,000	\$ -	\$ 325,000	\$ 4.25	\$ 240,123	0.74
2	8401508	262501-4-127-2006	BL fronts Hwy 303 just N of McWilliam	910	CO-C	1.77	77,101	D	2022EX05700		\$ 650,000	0	\$ 650,000	\$ 8.43	\$ 275,184	
	8401508	262501-4-128-2005	BL fronts Hwy 303 just N of McWilliam	910	CO-C	1.03	44,867	D	2022EX05700		\$ 350,000	\$ -	\$ 350,000	\$ 7.80	\$ 230,802	
					Totals	2.80	121,968	0	2022EX05700	7/22/2022	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 8.20	\$ 505,986	0.51
3	8401508	362501-2-005-2005	BL - BL corner Hwy 303 and Fuson	910	CO-C	1.68	-	D	2022EX06970							
	8401508	362501-2-018-2000	BL - 5926 St. Hwy 303 NE	910	CO-C	0.76	-	D	2022EX06970							
			future MultiCare ER	0	Totals	2.44	106,286	0	2022EX06970	9/16/2022	\$ 1,825,000	\$ -	\$ 1,825,000	\$ 11.45	\$ 657,618	0.36

Median 0.51
Mean 0.54
AAD 0.13
COD 24.93

Land -Port Orchard and South Kitsap - Area 3S and Area 4

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8402307	012301-2-067-2003	SFR NV on Bethel	111	PO-CH	0.29	12,632	D	2020EX01088						\$ 115,470	
	8402307	012301-2-105-2007	Barn NV on Bethel	111	PO-CH	0.51	22,216	D	2020EX01088						\$ 157,380	
						0.80	34,848	0	2020EX01088	2/6/2020	\$ 399,000	\$ -	\$ 399,000	\$ 11.45	\$ 300,135	0.75
2	8402307	252401-3-042-2002	BL Plisko Ln North of Mile Hill	910	PO-CMU	1.98	86,249	V	2020EX04113	5/11/2020	\$ 250,000	\$ -	\$ 250,000	\$ 2.90	\$ 255,266	1.02
3	8402307	122301-2-094-2007	2102 Sedgwick Road	910	PO-CMU	5.70	248,292	V	2020EX04440	7/8/2020	\$ 1,150,000	\$ 216,650	\$ 933,350	\$ 3.76	\$ 1,123,716	1.20
4	8402307	4737-000-001-0001	Lot corner Bethel & Vallair Ct	910	PO-CC	0.49	21,344	D	2020EX05216						\$ 215,490	
	8402307	4737-000-002-0000	Lot on Vallair Ct one lot off Bethel	910	PO-CC	0.48	20,909	D	2020EX05216						\$ 184,041	
						0.97	42,253	0	2020EX05216	7/31/2020	\$ 600,000	\$ -	\$ 600,000	\$ 14.20	\$ 399,531	0.67
5	8402307	362401-2-030-2005	SFR Mitchell	111	PO-CMU	0.68	29,621	V	2020EX07313	10/6/2020	\$ 250,000	\$ 53,890	\$ 196,110	\$ 6.62	\$ 190,685	0.97
6	8402307	4031-002-016-0003	BL south of S Kitsap Grocery	910	PO-CMU	0.13	5,663	V	2020EX07966	10/27/2020	\$ 71,000	\$ -	\$ 71,000	\$ 12.54	\$ 69,773	0.98
7	8402307	102301-1-007-2007	BL on Sidney	910	PO-CMU	2.68	116,741	V	2021EX00996	2/11/2021	\$ 550,000	\$ -	\$ 550,000	\$ 4.71	\$ 581,669	1.06
8	8402307	112301-2-052-2008	BL on Sidney	910	PO-CC	19.49	848,984	V	2021EX03478	3/10/2021	\$ 875,000	\$ -	\$ 875,000	\$ 1.03	\$ 956,043	1.09
9	8402307	102301-1-008-2006	Future S Sidney Bus Park	111	PO-CMU	4.24	184,694	V	2021EX04089	5/25/2021	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 5.96	\$ 907,896	0.83
10	8402307	012301-3-055-2005	SFR NV	111	PO-CMU	0.59	25,700	V	2021EX07300	8/23/2021	\$ 230,000	\$ -	\$ 230,000	\$ 8.95	\$ 214,500	0.93
11	8402307	102301-1-004-2000	Future Sidney Center	910	PO-CMU	9.67	421,225	V	2021EX07342	8/18/2021	\$ 550,000	\$ -	\$ 550,000	\$ 1.31	\$ 736,758	1.34
12	8402307	4625-000-007-0307	BL--Bethel Ave	910	PO-CMU	0.72	31,363	V	2021EX10069	11/17/2021	\$ 123,500	\$ -	\$ 123,500	\$ 3.94	\$ 122,397	0.99
13	8402307	4625-000-007-0000	BL N of Lund & Bethel Intersection	910	PO-CMU	0.92	40,075	V	2021EX10161	11/18/2021	\$ 400,000	\$ -	\$ 400,000	\$ 9.98	\$ 296,087	0.74
14	8402306	252401-2-006-2008	BL on Mitchell 006 & 007	910	PO-CMU	0.19	8,276	D	2022EX07981							
	8402306	252401-2-007-2007	BL on Mitchell 006 & 007	910	PO-CMU	0.03	1,307	D	2022EX07981							
						0.22	9,583	0	2022EX07981	10/20/2022	\$ 145,000	0	\$ 145,000	\$ 15.13	\$ 107,750	0.74

15	8402307	4031-002-016-0003	794 BETHEL AVE	910	PO-CMU	0.13	5,663	V	2022EX08455	11/9/2022	\$ 75,000	\$ -	\$ 75,000	\$ 13.24	\$ 69,773	0.93
16	8402307	362401-2-101-2009	1640 SE MILE HILL DR	910	PO-CMU	0.49	21,344	V	2022EX08657	11/30/2022	\$ 190,000	\$ -	\$ 190,000	\$ 8.90	\$ 143,308	0.75
17	8402307	302402-4-146-2007	BL split zone Mile Hill & Baby Doll	910	CO-C	3.24	141,134	D	2020EX01757	see resale below						
	8402307	302402-4-146-2007	resi zoned contribution	910	CO-C	1.42	61,855	0	2020EX01757							
	8402307	302402-4-147-2006	BL split zone Mile Hill & Baby Doll	910	CO-C	3.23	140,699	D	2020EX01757							
	8402307	302402-4-147-2006	resi zoned contribution	910	CO-C	1.43	62,291	0	2020EX01757							
	8402307	302402-4-152-2008	residential land	910	CO-UL	0.47	20,473	0	2020EX01757							
						9.79	426,452	0	2020EX01757	3/6/2020	\$ 500,000	\$ 0	\$ 500,000	\$ 1.17	\$ 743,970	
18	8402307	102301-1-007-2007	BL on Sidney	910	PO-CMU	2.68	116,741	V	2021EX00996	2/11/2021	\$ 550,000	\$ -	\$ 550,000	\$ 4.71	\$ 581,669	1.06
19	8402405	332402-2-065-2005	BL SE Mile Hill	910	CO-RCO	3.69	160,736	V	2021EX02624	4/5/2021	\$ 200,000	\$ -	\$ 200,000	\$ 1.24	\$ 202,870	1.01
20	8402307	342401-4-030-2003	BL South Kitsap Blvd	910	PO-CC	0.49	21,344	V	2021EX09503	10/26/2021	\$ 250,000	\$ -	\$ 250,000	\$ 11.71	\$ 215,501	0.86
21	8402307	022301-4-012-2004	SFR on Bethel	111	PO-CMU	1.73	75,359	D	2021EX10352	removed sfr values, land sale						
	8402307	022301-4-026-2008	SFR on Bethel	111	PO-CMU	0.85	37,026	D	2021EX10352							
	8402307	022301-4-043-2007	Lot on Blueberry	910	PO-CMU	1.53	66,647	D	2021EX10352							
						4.60	179,032	0	2021EX10352	11/23/2021	\$ 1,235,000	\$ -	\$ 1,235,000	\$ 6.90	\$ 1,070,971	0.87
22	8402307	022301-4-012-2004	SFR on Bethel	111	PO-CMU	1.73	75,359	D	2022EX02246	removed sfr values, land sale						
	8402307	022301-4-026-2008	SFR on Bethel	111	PO-CMU	0.85	37,026	D	2022EX02246							
	8402307	022301-4-043-2007	Lot on Blueberry	910	PO-CMU	1.53	66,647	D	2022EX02246							
						8.71	179,032	0	2022EX02246	3/24/2022	\$ 1,280,000	\$ -	\$ 1,280,000	\$ 7.15	\$ 1,070,971	0.84
23	8402307	302402-4-146-2007	BL split zone Mile Hill & Baby Doll	910	CO-C	3.24	141,134	D	2022EX08950							
	8402307	302402-4-146-2007	resi zoned contribution	910	CO-C	1.42	61,855	D	2022EX08950							
	8402307	302402-4-147-2006	BL split zone Mile Hill & Baby Doll	910	CO-C	3.23	140,699	D	2022EX08950							
	8402307	302402-4-147-2006	resi zoned contribution	910	CO-C	1.43	62,291	D	2022EX08950							
	8402307	302402-4-152-2008	residential land	910	CO-UL	0.47	20,473	0	2022EX08950							
						9.79	426,452	0	2022EX08950	12/13/2022	\$ 700,000	\$ 0	\$ 700,000	\$ 1.64	\$ 743,970	1.06

Median 0.97
Mean 0.95
AAD 0.13
COD 13.73

Land -Port Orchard and South Kitsap - Area 3S and Area 4

	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8402405	012301-1-005-1002	BL on Hwy 3	910	CO-IND	0.94	40,946	D	2021EX00135	1/6/2021	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 2.88	\$ 585,585	0.49
	8402405	012301-1-006-1001	BL on Hwy 3	910	CO-IND	0.03	1,307	D	2021EX00135							
	8402405	012301-4-001-1000	BL on Hwy 3	910	CO-IND	0.59	25,700	D	2021EX00135							
	8402405	012301-4-002-1009	BL on Hwy 3	910	CO-IND	7.99	348,044	D	2021EX00135							
			Totals			9.55	415,998	0	2021EX00135							
2	8402305	342401-3-037-2008	BL N of Old Clifton Rd	910	PO-LI	2.59	112,820	D	2022EX04759	6/17/2022	\$ 800,000	\$ 0	\$ 800,000	\$ 2.12	\$ 756,998	0.95
	8402305	342401-3-051-2009	BL N of Old Clifton Rd	910	PO-LI	0.69	30,056	D	2022EX04759							
	8402305	342401-3-054-2006	BL N of Old Clifton Rd	910	PO-LI	0.83	36,155	D	2022EX04759							
	8402305	342401-3-055-2005	BL N of Old Clifton Rd	910	PO-LI	2.21	96,268	D	2022EX04759							
	8402305	342401-3-056-2004	BL N of Old Clifton Rd	910	PO-LI	1.55	67,518	D	2022EX04759							
	8402305	342401-3-057-2003	Esmt- Leader International Dr	459	PO-LI	0.80	34,848	D	2022EX04759							
			Totals			8.67	377,665	0	2022EX04759							
3	8402405	232301-3-001-1006	BL off Lake Flora	910	CO-BC	5.29	230,432	V	2022EX02563	4/1/2022	\$ 152,500	\$ -	\$ 152,500	\$ 0.66	\$ 136,620	0.90

Median 0.90
Mean 0.78
AAD 0.15
COD 17.05

Land -Silverdale and Central Kitsap - Area 1 Commercial zoning

	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8401101	082501-4-024-2002	SFR & MH on Random PI NW	111	CO-C	3.08	134,165	V	2021EX10255	11/24/2021	\$1,100,000	\$ -	\$1,100,000	\$ 8.20	\$ 962,160	0.87
2	8401101	082501-4-022-2004	SFR W of Clear Creek	111	CO-C	5.72	249,163	V	2021EX10973	12/13/2021	\$1,370,397	\$ -	\$1,370,397	\$ 5.50	\$1,476,540	1.08
3	8401101	082501-4-032-2002	BL back lot off Random PI	910	CO-C	3.65	158,994	V	2021EX10942	12/15/2021	\$1,001,880	\$ -	\$1,001,880	\$ 6.30	\$ 983,970	0.98
4	8401101	162501-4-016-2002	SFR Bucklin	111	CO-RC	0.51	22,216	V	2021EX07383	8/24/2021	\$ 448,000	\$179,720	\$ 268,280	\$ 12.08	\$ 329,500	1.23
5	8401101	082501-4-066-2001	BL on Clear Crk Rd N of Greaves	910	CO-C	3.39	147,668	V	2022EX00627	1/27/2022	\$1,600,000	\$ -	\$1,600,000	\$ 10.84	\$1,420,700	0.89
6	8401101	082501-4-025-2001	BL off Random	910	CO-C	4.89	213,008	D	2021EX10965						\$1,239,190	
	8401101	082501-4-026-2000	BL off Random	910	CO-C	4.89	213,008	0	2021EX10965						\$1,239,190	
			Ttoals			9.78	426,017	0	2021EX10965	12/15/2021	\$2,262,082	\$ -	\$2,262,082	\$ 5.31	\$2,478,380	1.10
7	8401104	092501-3-036-2009	BL Clear Creek Rd	910	CO-C	5.59	243,500	V	2022EX06954	9/13/2022	\$1,300,000	\$ -	\$1,300,000	\$ 5.34	\$1,442,300	1.11
8	8401104	092501-3-016-2003	BL corner Clear Creek Greaves	910	CO-C	12.72	554,083	V	2023EX00160	1/10/2023	\$4,200,000	\$ -	\$4,200,000	\$ 7.58	\$3,474,900	0.83

Median 1.08
 Mean 1.03
 AAD 0.11
 COD 9.76

Land - Silverdale & Central Kitsap - Area 1 RCO zoning

	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8401104	052401-3-017-1009	BL Camp Union	910	CO-RCO	1.78	77,537	V	2018EX04964	6/26/2018	\$ 175,000	\$ -	\$ 175,000	\$ 2.26	\$ 190,790	1.09

Land -Silverdale and Central Kitsap - Area 1 Industrial

	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8401104	8514-000-001-0001	Unit A common area contribution value	910	CO-IND	0.10 2.23	4,356 97,139	V	2021EX00100 2021EX00100 2021EX00100						\$ 68,310 \$ 34,990 \$ 103,300	1.05
2	8401104	182501-4-026-2008 8401104 192501-1-023-2006	BL Dickey Rd 023 & 026	910 910	CO-IND CO-IND	9.69 19.48	422,096 848,549	D D	2021EX05198 2021EX05198						\$ 383,190 \$ 650,000	
			Totals			29.17	1,270,645.20		2021EX05198	6/30/2021	\$ 992,750	\$ -	\$ 992,750	\$ 0.78	\$1,033,190	1.04
3	8401104	182501-3-031-2003 8401104 182501-3-031-2003 8401104 192501-2-008-2003 8401104 192501-2-009-2002 8401104 192501-2-009-2002	BL Btwn S end of Apex Arpt & Dickey BL east of Willamette/Meridian Rd BL east of Willamette/Meridian Rd	910 910 910 910 910	CO-IND CO-IND CO-IND CO-IND CO-IND	54.25 26.25 9.50 3.60 15.68	3,506,580 1,143,450 413,820 156,816 839,836	D D D D D	2022EX05353 2022EX05353 2022EX05353 2022EX05353 2022EX05353						\$ 683,880 \$ 285,860 \$ 152,840 \$ 546,850 \$ -	1.05
			Totals			109.28	4,760,237		2022EX05353	7/1/2022	\$1,587,750	\$ -	\$1,587,750	\$ 0.33	\$1,669,430	1.05
4	8401104	192501-1-006-2007	BL on Dickey Rd.	910	CO-IND	4.87	212,137	V	2022EX05293	7/7/2022	\$ 322,500	\$ -	\$ 322,500	\$ 1.52	\$ 202,720	0.63
5	8401104	4449-001-003-0501	BL - Newberry & Dickey NE corner	910	CO-IND	11.52	501,811	V	2022EX06056	8/12/2022	\$1,000,000	\$ -	\$1,000,000	\$ 1.99	\$ 593,760	0.59
6	8401104	192501-4-066-2008	BL on Dickey E of Ace Paving	910	CO-IND	4.37	190,357	V	2022EX00652	1/5/2022	\$ 260,000	\$ -	\$ 260,000	\$ 1.37	\$ 255,860	0.98

Median 1.01
 Mean 0.89
 AAD 0.16
 COD 15.40

Land - Bainbridge Island

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Building Value	Land Residual	Sale Price \$/sqft	Land TAV	Ratio
1	8303601	042402-1-002-2008	BL	910	BI-NSC	2.46	107,158	D							\$ 1,455,368	
	8303601	042402-1-003-2007	residential land	910	BI-R5	0.40	17,424								\$ 198,900	
	8303601	042402-1-006-2004	residential land	910	BI-R2	0.52	22,651								\$ 168,100	
			Totals				147,233		2019EX00481	1/11/2019	\$ 3,230,000		\$ 3,230,000	\$ 21.94	\$ 1,822,368	0.56
2	8303601	042402-1-105-2004	BL Lynwood Center Rd	910	BI-NSC	1.20	52,272								939,870	
	8303601	042402-1-106-2003	BL Corner Pt White & Lynwood Ctr	910	BI-NSC	0.33	14,375								521,559	
			Totals			1.53	66,647	D	2021EX01814	3/11/2021	\$ 3,150,000		\$ 3,150,000	\$ 47.26	\$ 1,461,429	0.46
3	8303601	222502-1-040-2009	BL New Brooklyn Road	910	BI-B/I	4.06	176,854	V	2022EX05790	8/1/2022	\$ 2,375,000		\$ 2,375,000	\$ 13.43	1,257,800	0.53
4	8303601	222502-1-039-2002	BL New Brooklyn Rd	910	BI-B/I	4.03	175,547	M	2021EX04819	6/16/2021	\$ 2,000,000		\$ 2,000,000	\$ 11.39	1,397,550	0.70
5	8303601	222502-1-038-2003	Lot D Farm Business Park	910	BI-B/I	1.89	82,328	M	2021EX05318	6/29/2021	\$ 1,550,000		\$ 1,550,000	\$ 18.83	936,238	0.60
6	8303601	262502-3-078-2006		910	BI-CORE	0.39	16,988	V	2017EX03200	5/2/2017	\$ 735,000		\$ 735,000	\$ 43.26	747,453	1.02
7	8303601	232502-3-092-2001	Wintergreen Ln & High School Rd	910	BI-HS-2	1.62	70,567								1,547,679	
	8303601	232502-3-094-2009	Wintergreen Ln & High School Rd	910	BI-HS-2	1.32	57,499								2,369,052	
			Totals			2.94	128,066	D	2021EX11197	12/10/2021	\$ 4,000,000		\$ 4,000,000	\$ 31.23	\$ 3,916,731	0.98

Median 0.69
 Mean 0.69
 AAD 0.18
 COD 25.26

Count 92
 Median 0.95
 Mean 0.92
 AAD 0.17
 COD 17.88

Removed Sales

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Notes
1	8401101	082501-4-015-2003	Map LTD SFR	111	CO-C	1.72	74923.2	V	2018EX07983	10/3/2018	\$ 1,200,000	SFR split by BLA
2	8402405	222301-2-024-1002	Current Use	910	BR-ME	17.62	767,527	9	2019EX09573	12/26/2019	\$ 1,150,000	Timber sale
3	8400201	142601-2-030-2009	BL 1st & Torval Canyon	910	PL-RH	1.95	84,942	M	2020EX00494	1/21/2020	\$ 810,000	Not listed, sold with some permitting for 27 townhouses.
4	8402405	012301-4-034-1001	BL off Hwy 3	910	BR-GI	3.18	138,521		2020EX00617	1/29/2020	\$ 188,400	Prior owner purchased back on price set in 2015
5	9402390	122301-3-011-2005	011-2005/011-21-/012/2	910	Mixed	5.47	238,273	X	2020EX01332	2/26/2020	\$ 190,000	Contains residential and commerical zonings
6	8303601	262502-3-148-2002	Det Gar on Ericksen	183	BI-ERICK	0.22	9,583	E	2020EX01456	3/5/2020	\$ 450,000	FSBO, priced adjusted for cleanup and realtor fees
7	8402307	342401-4-107-2001	469 TREMONT ST W	910	PO-BPMU	1.22	53,143	M	2020EX01683	3/10/2020	\$ 564,800	Included other than real estate
8	8100506	112401-1-013-2007	Gravel parking lot Wheaton Way	910	BR-GC	0.17	7,405	M	2020EX03393	5/27/2020	\$ 90,000	Neighbor approached seller
9	8402307	112301-2-003-2008	BL Sidney 003-006-007-008-009	910	PO-CC	18.50	805,860	D	2020EX04644	7/16/2020	\$ 1,475,000	Mixed zonings
10	8402307	112301-2-003-2008	BL Sidney 003-006-007-008-009	910	PO-CC	18.50	805,860	D	2020EX04649	7/17/2020	\$ 2,200,000	Included other than real estate
11	8402306	4650-012-003-0007	633 BAY ST	910	PO-DMU	0.18	7,841	M	2020EX05295	8/6/2020	\$ 551,109	Included other than real estate
12	8100505	3966-004-002-0006	BL Hemlock Street	910	BR-EC	0.47	20,473	M	2020EX05804	8/24/2020	\$ 150,000	Adjacent purchaser
13	8303601	272502-1-218-2000	BL fronting Madison Ave	910	BI-MAD	1.54	67,082	M	2020EX07167	10/6/2020	\$ 9,600,000	Included other than real estate
14	8402307	302402-4-146-2007	146-147-152	910	CO-C/UL	9.79	426,452	D	2020EX08950	12/13/2022	\$ 700,000	Sold with residential land, split zoning.
15	8402307	102301-1-007-2007	BL Sidney	910		2.68	116,741	8	2020EX09296	12/8/2020	\$ 150,000	Outlier
16	8100502	202401-1-039*2006	BL Werner Rd Mining	910			-	M	2020EX09478	12/17/2020	\$ 1,200,000	Included other than real estate
17	8100502	3719-001-028-0200	BL- Kitsap way	910	BR-FC	2.04	88,862	2	2020EX09493	12/18/2020	\$ 665,000	Corporate affiliates
18	9402390	102301-4-023-2001	BL Sidney south of Sedgwick	910	PO-CMU	7.62	331,927	V	2020EX09594	12/14/2020	\$ 240,000	Hybrid neighborhood
19	8100506	022401-1-039-2008	BL- 036-042-062-064-079	910		14.85	646,866	D	2020EX09666	12/22/2020	\$ 8,228,000	Included other than real estate
20	8402405	012301-1-007-1000	BL Hwy 3 Near Sunnyslope			2.93	127,631		2021EX00165	12/15/2020	\$ 310,000	Not exposed to market.
21	8401508	232501-4-017-2002	BL off Highway 303	910		9.58	417,305	M	2021EX02188	3/26/2021	\$ 100,000	Not marketed.

22	8402307	032301-4-0489-200C	BL 048 & 049	910		9.56	416,434	D	2021EX02613	4/7/2021	\$ 3,100,000	Outlier
23	8100506	022401-1-071-2007	BL-West of Town Center	910			-	M	2021EX03527	5/10/2021	\$ 1,400,000	Included other than real estate
24	8402307	362401-2-103-2004	BL on Bethel	910		0.51	22,216	M	2021EX05558	7/6/2021	\$ 470,500	Included other than real estate
25	8402305	5392-000-018-0005	BL Corner Vivian Ct and Lumsden Rd	910		1.40	60,984	M	2021EX05800	7/9/2021	\$ 425,000	Included other than real estate
26	8400202	142601-2-058-2006	BL- 7th Avenue	910	PL-C	1.26	54,886	M	2021EX07230	8/19/2021	\$ 1,000,000	Included other than real estate
27	8400202	032601-1-025-2001	Pinnacle Ind Park	910		5.31	231,304	M	2021EX07610	8/31/2021	\$ 950,000	Included other than real estate
28	8401508	362501-2-002-2008	BL - N of storage	910		2.99		M	2021EX08456	9/28/2021	\$ 175,000	Not listed, approached by and purchased by neighbor
29	9400207	052602-3-053-2009	BL-Mining 052 & 053	910		19.36	843,322	D	2021EX08850	10/8/2021	\$ 595,000	Sold with adjoining residential property
30	8100502	3745-000-037-0100	SFR (NV) Auto Center Way	111	BR-FC		-	M	2021EX09458	10/15/2021	\$ 115,000	Purchased by neighbor, asbestos clean up, failed septic.
31	8100502	3745-000-037-0001	SFR (NV) Auto Center Way	111	BR-FC	0.45	19,602	M	2021EX09459	10/18/2021	\$ 90,000	Purchased by neighbor, asbestos clean up, failed septic.
32	8100506	012401-2-194-2008	BL-N of Gas Station & Hollis Rd	910	BR-DCC	0.74	32,234	M	2021EX09867	11/9/2021	\$ 675,000	Included other than real estate
33	8401101	082501-4-067-2000	BL NW of lot 068	910		0.96	41,818	M	2021EX09972	11/15/2021	\$ 435,555	Sale of portion of lot
34	8100502	082401-4-042-2001	SFR on Kitsap Way	111			-	E	2021EX10470	11/23/2021	\$ 225,000	Estate Sale
35	8100505	3967-001-017-0608	Paved parking across from Bay Bowl	460			-	M	2021EX10642	12/1/2021	\$ 950,000	Included other than real estate
36	8401101	082501-4-047-2005	BL zoned commercial on Clear Creek	910		0.68	29,621	M	2021EX10979	12/15/2021	\$ 374,989	Not exposed to market
37	8303601	232601-2-236-2000	BL on Hostmark	910	PL-DC	0.57	24,829	3	2022EX00405	1/18/2022	\$ 1,178,000	Partial Interest
38	8400207	102601-1-042-2001	Lot 5R Cell service switch facility 042-	183	PL-BP	8.04	350,222	W	2022EX00683	1/31/2022	\$ 250,000	3 stormwater (NV) with 1.83 acres useable
39	8303601	262502-3-089-2003	BL Winslow Way	910		0.19	8,276	6	2022EX01017	2/14/2022	\$ 6,800	Tax deed
40	8401101	162501-3-146-2007	Rivulet Apartments	910	CO-RC	1.71	74,488	3	2022EX02870	4/21/2022	\$ 424,900	Partial Interest
41	8400204	062602-3-032-2004	Arness Tree Farm - DFL	950		5.31	231,304	9	2022EX03292	4/19/2022	\$ 550,000	Timber sale
42	8400204	062602-2-063-2008	Tri-Shape by Bond & Stottlemeyer	910	CO-REC	3.17	138,085	9	2022EX03707	5/19/2022	\$ 311,412	Timber sale
43	8400204	012601-4-063-2000	BL Corner Bond/Stottlemeyer	910		0.62	27,007	1	2022EX03752	2/21/2022	\$ 2,500	Private easement
44	9400208	4390-003-024-0105	land on Harris Ave	910	CO-SVC	0.09	3,920	V	2022EX04535	6/10/2022	\$ 175,000	Valued with residential land values.
45	8401508	232501-4-024-2003	BL- Highway 303	910		2.75	119,790	E	2022EX04908	6/23/2022	\$ 160,000	Estate Sale, between acquaintances.
46	8402307	362401-2-060-2008	1110 BETHEL AVE	910		0.52	22,651	M	2022EX05939	7/29/2022	\$ 190,000	Not exposed to market, contiguous purchaser.
47	8401508	362501-2-023-2003	BL Comm'l site pad ready	910	CO-C	1.37	59,677	D	2022EX07406	9/29/2022	\$ 2,000,000	Includes warehouse value on adjacent lot
48	8100504	4502-003-023-0002	Ind land National Ave DOE cleanup	910			-	Q	2022EX08238	11/1/2022	\$ 85,000	Quit Claim Deed
49	8401101	162501-4-133-2000	BL-Ridgetop Blvd	910	CO-RC	1.20	52,272	M	2022EX09093	12/22/2022	\$ 1,200,000	Included other than real estate
50	8401101	162501-3-135-2000	Creekside Plaza BSP Lot C	910		1.14	49,658	M	2023EX00292	1/17/2023	\$ 609,000	Included other than real estate