



Kitsap County Assessor

Documentation for Countywide Model

Tax Year: 2027 Appraisal Date: 1/1/2026

Property Type: Auto Service - Repair

Updated 5/28/2026 by CM10

Area Overview

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

This property type was physically inspected for the 2026 tax year.

Property Type Overview

Auto service centers are designed for repair, parts sales, and service and will have showroom-sales area, office, storage, and repair space commensurate with the quality. Service garages are buildings designed primarily for vehicular repair and maintenance. Auto service centers and service garages are covered by this model.

Kitsap County has 90 parcels developed as Auto Service - Repair.

Land to Building Ratio: The national land to building ratio for this property type is . The countywide land to building ratio for this property type is: 4.6:1.

The land to building ratio is used to determine excess or surplus land. Review of zoning requirements such as total lot coverage or parking requirements, as well as topography and easements, must also be considered before calculating value for this land.

Economic Overview:

Valuation Summary

Approach Used: Income

Analysis and Conclusion Summary: The three approaches to value were considered.

The cost approach was given little consideration in the appraiser's final analysis. Cost approach components such as replacement cost new, effective age, and depreciation are difficult to accurately calculate in a mass appraisal model.

A market/sales comparison approach uses sale prices of comparable properties to calculate value. The market/sales approach was not applied as Kitsap County lacks sufficient, recent sales.

The income approach was selected as the best method for valuing these properties. The data used to develop our current model data was collected from our mail survey, site visits, local sales, national publications, and data supplied for review or appeal.

Model Calibration

Preliminary Ratio Analysis: Analysis of 5 sales resulted in a mean ratio of 96%, a median ratio of 98%, and a coefficient of dispersion (COD) of 9.72.

Market/Sales Comparison Approach Data and Analysis

Sales: Range of Sale Dates: 1/1/2021 to 12/31/2025. A total of 5 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.

Property type: Auto Service - Repair (continued)

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 \$113.01 to \$266.67 per square foot.

Income Approach and Data Analysis

Values were calculated using a triple net (NNN) income model.

Income and expense information was collected from mailed surveys, property representatives, on-site visits, and market research (publications, newsletters, websites, etc.)

Rent Data: The Assessor validated rents from 0% of the market. Typical reported rents had a range of \$8.64 to \$33.98. We selected \$3.58 to \$12.50 for our model.

Vacancy Data: Typical reported vacancy had a range of 0% to 0%. We selected 10% to 10% for our model.

Expense Data: Typical reported expense had a range of 0% to 31%. We selected 6% to 6% for our model.

Capitalization Rate (Cap) Data: Typical sale cap rates ranged from 0% to 0%. We selected 6% to 8% for our model.

Income Model Value Range: The income approach calculates a range of values from \$38.05 to \$145.46 per square foot.

Final Ratio Analysis: Analysis of 5 sales resulted in a mean ratio of 96%, a median ratio of 98%, and a coefficient of dispersion (COD) of 9.72.

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

Crexi - www.crexi.com

Kitsap County Assessor

Tax Year: 2027

Property Type: Auto Service

Neighborhood: 0

	Repair	Lube Tun	Not Used	Car W-Auto	Car W-Self	Not Used
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Class A

Rent	12.50					
Vac %	10.00					
Exp %	6.00					
Cap Rate	7.27					
Market	0.01					

Class B

Rent	9.50	32.50		32.50		
Vac %	10.00	5.00		5.00		
Exp %	6.00	6.00		6.00		
Cap Rate	7.270	6.250		6.500		
Market	0.01	0.01		0.01		

Class C

Rent	7.15	25.00		25.00	15.00	
Vac %	10.00	10.00		10.00	10.00	
Exp %	6.00	6.00		6.00	6.00	
Cap Rate	7.50	6.50		6.75	6.75	
Market	0.01	0.01		0.01	0.01	

Class D

Rent	6.00	10.00		10.00	10.00	
Vac %	10.00	10.00		10.00	10.00	
Exp %	6.00	6.00		6.00	6.00	
Cap Rate	7.75	6.75		7.00	7.00	
Market	0.01	0.01		0.01	0.01	

Class E

Rent	3.58					
Vac %	10.00					
Exp %	6.00					
Cap Rate	8.00					
Market	0.01					

KITSAP COUNTY ASSESSOR

SALES USED IN ANALYSIS

Sales From: 7/29/2021 to: 4/11/2023

Auto Service

Repair

Nbhd	PC	Parcel No.	Project Name	Units	VC	Multi- parcel	Sale Date	EXCISE	Sales Price	Adjusted Sales Price
8400302		4274-000-028-0009	Hansville Repair w/apt	3805	V	No	7/29/2021	2021EX06504	\$430,000	\$430,000
8100504		222401-2-063-2001	Crankshaft Coffee/DIY Auto Arsenal	2504	V	No	8/11/2021	2021EX06839	\$300,000	\$300,000
8100502	640	3752-003-036-0006	2142 6th St. - Six 18 Auto Repair	1440	V	No	4/18/2022	2022EX03124	\$280,000	\$280,000
8400203	640	152601-1-065-2008	Auto Glass Plus	1500	V	No	12/14/2022	2022EX09144	\$370,000	\$370,000
8402408	640	322401-1-095-2003	Kitsap Muffler and Brakes	3458	D	Yes	4/11/2023	2023EX01832	\$650,000	\$650,000

KITSAP COUNTY ASSESSOR

SALES REMOVED FROM ANALYSIS

Sales From: 3/12/2021 to: 11/6/2025

Auto Service

Repair

Nbhd	PC	Parcel No.	Multiple Parcels	Project	Units	VC	Sale Date	EXCISE	Sales Price	Adjusted Sales Price
8400207		102601-2-043-2008	No	Firestone	6,048.0	M	3/12/2021	2021EX01773	\$4,225,000	\$4,225,000
8400203		152601-1-075-2006	No	Auto Building	3,120.0	M	5/27/2021	2021EX04037	\$200,000	\$200,000
8100506		012401-2-137-2008	No	Alternative Auto Body	6,990.0	2	8/18/2021	2021EX07074	\$900,000	\$900,000
9402405		302402-4-208-2002	No	Integrity Repair Garage Horstman Rd	1,978.0	F	11/8/2021	2021EX09826	\$208,000	\$208,000
8100502		3717-002-021-0009	Yes	500 Naval, Quality Tires w/023-01 & 019-01		D	12/9/2021	2021EX10843	\$400,000	\$400,000
8401508	640	262501-4-118-2007	No	Meineke	3,725.0	V	5/3/2022	2022EX03981	\$720,000	\$720,000
8402405	640	4571-016-009-1006	No	Simply Clean Auto Detailing	2,502.0	E	1/30/2023	2023EX00501	\$250,000	\$250,000
8402307	640	362401-2-094-2008	No	Midas & Stormy Espresso	4,032.0	V	6/29/2023	2023EX03526	\$1,400,000	\$1,400,000
9402403	640	4516-003-053-0108	No	Port Orchard Auto Body-Colchester	6,422.0	M	1/30/2024	2024EX00443	\$1,025,000	\$1,025,000
8402306	640	252401-2-017-2005	No	Kitsap RV - Bay Street	12,286.0	M	3/29/2024	2024EX01564	\$1,300,000	\$1,300,000
8303601	640	202502-1-077-2007	No	Island Center Auto	2,898.0	M	5/17/2024	2024EX02591	\$442,890	\$442,890
8401508	640	352501-1-073-2005	No	Retail Store and Service Garage	9,928.0	V	8/8/2024	2024EX04571	\$1,400,000	\$1,400,000
8100510	640	3733-007-009-0004	Yes	Gerber Collision	7,164.0	D	9/25/2024	2024EX05923	\$840,469	\$840,469
8100502	640	082401-4-030-2005	Yes	6714 Kitsap Way - Repair Gar W/086	4,125.0	W	5/20/2025	2025EX02651	\$425,000	\$425,000
8100504	640	4502-023-021-0002	No	815 S National - Long Auto Rebuild		V	7/31/2025	2025EX04414	\$525,000	\$525,000
9303604	640	262502-1-002-2001	No	Hockett and Olson Bros		M	11/6/2025	2025EX06720	\$1,750,000	\$1,750,000

Kitsap County Assessor

Tax Year 12/31/2025

Local Income Survey for Auto Service

Auto Service - Car Wash-Auto

PGI	VACANCY%	EXPENSE%	NOI
\$121.67	0.00%	0.00%	\$121.66

Auto Service - Car W-Auto

PGI	VACANCY%	EXPENSE%	NOI
\$91.37	0.00%	0.00%	\$91.37
\$28.34	0.00%	0.00%	\$28.34
\$21.59	0.00%	0.00%	\$21.59

Auto Service - Lube & Tune

PGI	VACANCY%	EXPENSE%	NOI
\$55.72	0.00%	0.00%	\$55.72
\$39.35	0.00%	0.00%	\$39.35
\$37.05	0.00%	0.00%	\$37.05
\$35.80	0.00%	0.00%	\$35.80
\$23.58	0.00%	0.00%	\$23.58
\$18.99	0.00%	0.00%	\$18.99

Auto Service - Repair

PGI	VACANCY%	EXPENSE%	NOI
\$33.98	0.00%	0.00%	\$33.98
\$33.82	0.00%	0.00%	\$33.82
\$26.67	0.00%	0.00%	\$26.67
\$24.69	0.00%	0.00%	\$24.69
\$16.58	0.00%	0.00%	\$16.58
\$16.00	0.00%	0.00%	\$16.00
\$15.53	0.00%	0.00%	\$15.53
\$15.50	0.00%	0.00%	\$15.50
\$15.43	0.00%	0.00%	\$15.43
\$15.29	0.00%	0.00%	\$15.29
\$14.47	0.00%	28.03%	\$10.41
\$14.13	0.00%	0.00%	\$14.13
\$12.00	0.00%	0.00%	\$12.00
\$9.00	0.00%	0.00%	\$9.00

Local Income Survey for Auto Service

\$8.80	0.00%	0.00%	\$8.80
\$8.58	0.00%	0.00%	\$8.58
\$8.00	0.00%	0.00%	\$8.00
\$7.02	0.00%	0.00%	\$7.02
\$6.00	0.00%	0.00%	\$6.00
\$6.00	0.00%	0.00%	\$6.00
\$5.82	0.00%	0.00%	\$5.82

Auto Service - Repair Garage

PGI	VACANCY%	EXPENSE%	NOI
\$39.60	0.00%	0.00%	\$39.60
\$30.62	0.00%	0.00%	\$30.62
\$24.79	0.00%	0.00%	\$24.79
\$21.10	0.00%	0.00%	\$21.10
\$16.67	0.00%	0.00%	\$16.67
\$12.43	0.00%	31.00%	\$8.58
\$8.64	0.00%	0.00%	\$8.64