



Kitsap County Assessor

Documentation for Countywide Model

Tax Year: 2026 Appraisal Date: 1/1/2025

Property Type: Auto Service - Repair

Updated 5/13/2025 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 n/a. 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: There have been 9 valid sales 2020, but the most recent valid sale was in 2022.

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 9 sales resulted in a mean ratio of 94%, a median ratio of 93%, and a coefficient of dispersion (COD) of 9.14.

Market/Sales Comparison Approach Data and Analysis

Sales: Range of Sale Dates: 1/1/2020 to 12/14/2024. A total of 9 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 \$63.20 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 33% of the market. Typical reported rents had a range of \$4.69 to \$39.60. 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 7.27% 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 9 sales resulted in a mean ratio of 94%, a median ratio of 93%, and a coefficient of dispersion (COD) of 9.14.

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: 2026

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
TAX YEAR 2026
Countywide Auto Service - Repair
Sales from 01/01/2020 to 12/31/2024

trend 0%

No.	NBRHD	PC	Account Number	Rent Class	Project Name	Units	Excise	VC	Sale Date	Sale Price	Trended Sale Price	\$/SqFt	Assessed Value	Sale Ratio
1	8100502	640	3783-001-010-0003	B	3703 Kitsap Way - Auto Repair Garage	3,620	2020EX00849	V	02/07/20	\$ 490,000.00	\$ 490,000.00	\$ 135.36	\$ 363,680	74%
2	8402307	640	022301-2-050-2001	C	Port Orchard Collision & Automotive	7,890	2020EX02348	V	03/10/20	\$ 595,000.00	\$ 595,000	\$ 72.90	\$ 578,780	97%
				D		272								
3	9402405	640	302402-4-208-2002	D	Integrity Repair Garage Horstman Rd	1,978	2020EX07462	V	10/13/20	\$ 125,000.00	\$ 125,000.00	\$ 63.20	\$ 118,120	94%
4	8400302	640	4274-000-028-0009	C	Hansville Repair w/apt	3,805	2021EX06504	V	07/21/21	\$ 430,000.00	\$ 430,000.00	\$ 113.01	\$ 278,400	114%
				C	Multi Family								\$ 211,220	
5	8100504	640	222401-2-063-2001	E	Crankshaft Coffee/DIY Auto Arsenal	2,504	2021EX06839	V	08/11/21	\$ 300,000.00	\$ 300,000.00	\$ 119.81	\$ 260,490	87%
6	8100502	640	3717-002-021-0009	C	500 Naval, Quality Tires w/023-01	1,500	2021EX10843	D	12/09/21	\$ 400,000.00	\$ 400,000.00	\$ 266.67	\$ 210,190	80%
		460	3717-002-019-0102	-	Parking								\$ 45,670	
		640	3717-002-023-0106	-	Carports								\$ 63,220	
7	8401104	640	172501-3-085-2009	A	LineX	9,282	2021EX11054	V	12/16/21	\$ 1,350,000.00	\$ 1,350,000.00	\$ 145.44	\$ 1,226,960	91%
8	8402305	640	122301-3-033-2009	D	A1 RADIATOR, PUGET SOUND AUTO	3150	2022EX08435	D	11/17/2022	\$ 491,000.00	\$ 491,000.00	\$ 132.35	\$ 188,110	100%
		640	122301-3-033-2009	E	A1 RADIATOR, PUGET SOUND AUTO	560							\$ 19,380	
		640	122301-3-033-2010	-	Excess Land								\$ 111,690	
		910	122301-3-002-2006	-	Land								\$ 81,610	
		910	122301-3-028-2006	-	Land								\$ 91,810	
9	8400203	640	152601-1-065-2008	C	Auto Glass Plus	1500	2022EX09144	V	12/14/2022	\$ 370,000.00	\$ 370,000.00	\$ 246.67	\$ 165,820	98%
				-	Excess Land								\$ 196,580	

2021-2022 Sales	
Count	6
Median	94%
Mean	95%
AAD	0.09
COD	9.65

Natural	
Count	9
Median	94%
Mean	93%
AAD	0.09
COD	9.14

Removed Sales

No.	NBRHD	PC	Account Number		Project Name	Units	Excise	VC	Sale Date	Sale Price		Notes
1	8100501	640	3718-019-037-0004		893 4th Street - Auto Repair	2,891	2020EX00208	V	01/10/20	\$ 320,000		Mixed use
2	9402401	640	4505-000-017-0201		SFR, Repair Shop, and Land	5,870	2020EX01827	V	03/24/20	\$ 300,000		Mixed use, cost approach.
3	8402307	640	022301-2-050-2001		Port Orchard Collision & Automotive	8,162	2020EX02356	V	04/17/20	\$ 650,000		1031 Exchange
4	8402405	559	012301-4-030-1005		Airport Auto Wrecking	9,000	2021EX00785	E	12/29/20	\$ 500,000		Estate sale.
		559	012301-4-021-1006									
		559	012301-4-031-1004									
5	8400207	640	102601-2-043-2008		Firestone Poulsbo	6,048	2021EX01773	M	03/12/21	\$ 4,225,000		Valued on credit rating of tenant
6	8400203	640	152601-1-075-2006		Auto Building	3,120	2021EX04037	M	05/27/21	\$ 200,000		Not exposed to market
7	8402305	640	4796-032-001-0002			2,160	2021EX05035	Q	06/24/21	\$ 250,000		Quit Claim Deed
8	8100506	640	012401-2-137-2008		Alternative Auto Body	6,990	2021EX07074	2	08/18/21	\$ 900,000		Corporate affiliates
9	9402405	640	302402-4-208-2002		Integrity Repair Garage Horstman Rd	1,978	2021EX09826	F	11/08/21	\$ 208,000		Forced sale
10	8401508	640	262501-4-118-2007		Meineke Auto Repair	2725	2022EX03981	V	5/3/2022	\$ 720,000.00		Changed to Cost
11	8402405	640	4571-016-009-1006		Simply Clean Auto Detailing	2502	2023EX00501	E	1/30/2023	\$ 250,000.00		On Cost
12	8100502	640	3752-003-036-0006		2142 6th St. - Six 18 Auto Repair	1440	2022EX03124	V	4/18/2022	\$ 280,000.00		On Cost
13	8402307	640	362401-2-094-2008		Midas & Stormy Espresso	4032	2023EX03526	M	6/29/2023	\$ 1,400,000.00		Sold with Business
14	8402408	640	322401-1-095-2003		Kitsap Muffler	3458	2023EX01832	D	4/11/2023	\$ 650,000.00		Multi parcel sale mixed income streams
		640	322401-1-096-2002									
15	9402403	640	4516-003-053-0108		Port Orchard Auto Body	6422	2024EX00443	M	1/30/2024	\$ 1,025,000.00		Seller fin.
16	8402306	640	252401-2-017-2005		Kitsap RV - Bay Street	7600	2024EX01564	M	3/29/2024	\$ 1,300,000.00		Partially Demo'd after sale
17	8100510	640	3733-007-009-0004		Gerber Collision		2024EX05923	D	9/25/2024	\$ 840,469.00		Wasn't Marketed: Private sale, Sale lease back
		640	3733-007-012-0009		Paint shop							
18	8303601	640	202502-1-077-2007		Island Care center		2024EX02591	V	5/17/2024	\$ 442,890.00		On Cost
19	8401508	640	352501-1-073-2005		Retail Store and Service Garage		2024EX04571	M	8/8/2024	\$ 1,400,000.00		Buyer approached Seller

Kitsap County Assessor

Tax Year 2026

Local Income Survey for Auto Service

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
\$12.90	0.00%	0.00%	\$12.90
\$12.00	0.00%	0.00%	\$12.00
\$9.00	0.00%	0.00%	\$9.00
\$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
\$4.69	0.00%	0.00%	\$4.69

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