



Kitsap County Assessor

Documentation for Countywide Model

Tax Year: 2025 Appraisal Date: 1/1/2024

Property Type: Land - Countywide

Updated 3/22/2024 by CM20

Area Overview

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

Property Type Overview

Area 2 Poulsbo, including rural northwest Kitsap to Hood Canal Bridge and south to Central Valley, Keyport, and Brownsville was physically inspected this year.

Zoning designations are reviewed for changes each year.

Valuation Summary

Approach Used: Sales Approach

Model Calibration

Preliminary Ratio Analysis: Analysis of 97 sales resulted in a mean ratio of 88%, a median ratio of 93%, and a coefficient of dispersion (COD) of 17.92.

Market/Sales Comparison Approach Data and Analysis

Sales: Range of Sale Dates: 1/1/2019 to 12/31/2023. A total of 97 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 \$0.33 to \$52.98 per square foot.

Model Validation

Final Ratio Analysis: Analysis of 97 sales resulted in a mean ratio of 95%, a median ratio of 94%, and a coefficient of dispersion (COD) of 13.43.

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

Updated 3/22/2024 by CM20

KITSAP COUNTY ASSESSOR
Tax Year 2025
Land Sales
Sales from 01/01/2019 - 12/31/2023

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	Bl Bond Rd & Stottlemeyer	910	CO-REC	2.53	110,207	V	2020EX02237	4/8/2020	\$ 245,000	\$ -	\$ 245,000	\$ 2.22	\$ 243,117	0.99
2	8400204	342601-1-085-2001	BL Fronting Silverdale Way	910	CO-RCO	2.12	92,347	D	2020EX02438						\$ 210,756	
	8400204	342601-1-090-2004	BL Fronting Silverdale Way	910	CO-RCO	0.92	40,075	D	2020EX02438						\$ 129,885	
			Totals			3.04	132,422		2020EX02438	4/23/2020	\$ 450,000	\$ -	\$ 450,000	\$ 3.40	\$ 340,641	0.76
3	8400204	272701-4-026-2005	Metal warehouse Hwy 3 S of Pioneer	637	CO-RI	2.38	103,673	D	2020EX03530			\$ 99,650			\$ 244,251	
	8400204	272701-4-016-2007	BL Fronting Hwy 3, S of Pioneer	910	CO-RI	2.49	108,464	D	2020EX03530						\$ 266,721	
			Totals			4.87	212,137		2020EX03530	6/6/2020	\$ 600,000	\$ 99,650	\$ 500,350	\$ 2.36	\$ 510,972	1.02
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	\$ 247,979	1.18
5	8400204	062602-2-049-2007	Bl Triangle off Bond Rd	910	CO-REC	0.68	29,621	V	2020EX09838	12/29/2020	\$ 58,370	\$ -	\$ 58,370	\$ 1.97	\$ 61,383	1.05
6	8400204	012601-4-063-2000	BL Corner Bond/Stottlemeyer	910	CO-REC	0.62	27,007	D	2022EX00132						\$ 87,644	
	8400204	062602-3-031-2005	Arness Tree Farm	183	CO-REC	8.96	390,298	D	2022EX00132						\$ 1,262,468	
			Totals			9.58	417,305		2022EX00132	12/23/2021	\$ 1,430,900	\$ 27,410	\$ 1,403,490	\$ 3.36	\$ 1,350,111	0.96
7	8400204	272701-4-089-2009	Hwy 3 & Pioneer	910	CO-TTEC	0.71	30,928	V	2023EX03492	6/26/2023	\$ 250,000	\$ -	\$ 250,000	\$ 8.08	\$ 224,805	0.90

Median 0.99
Mean 0.98
AAD 0.09
COD 9.15

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	142601-3-095-2009	Parking Lot	460	C3 SR 305 C	0.33	14,375	V	2019EX03272	5/24/2019	\$ 250,000	\$ -	\$ 250,000	\$ 17.39	\$ 245,077	0.98
2	8400201	232601-2-168-2002	BL- Jensen	910	C1 Downtow	0.24	10,454	V	2022EX02967	4/18/2022	\$ 475,000	\$ -	\$ 475,000	\$ 45.44	\$ 433,738	0.91
3	8400202	232601-1-040-2008	BL S of Lincoln E of Hwy 305	910	C3 SR 305 C	2.55	111,078	V	2022EX08357	11/15/2022	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 9.90	\$ 687,758	0.63
4	8400202	4225-000-005-0006	SFR Jensen	111	C1 Downtow	0.13	5,663	D	2023EX04994						\$ 288,563	
	8400202	4225-000-006-0005	SFR Jensen	111	C1 Downtow	0.13	5,663	D	2023EX04994						\$ 288,563	
			analysis purposes only			0.26	11,326		2023EX04994	9/8/2023	\$ 600,000	\$ -	\$ 600,000	\$ 52.98	\$ 577,125	
			buyer states purchased for land value													

Median 0.91
Mean 0.84
AAD 0.12
COD 12.96

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	102601-4-046-2001	Lot 3K BL - College Marketplace	910	PL-C4 Collec	1.04	45,302	V	2019EX00909	2/5/2019	\$ 650,000		\$ 650,000	\$ 14.35	\$ 688,500	1.06
2	8400207	102601-1-033-2002	Lot 5Z BL - College Marketplace	910	PL-Business	0.43	18,731	V	2019EX04876	7/11/2019	\$ 112,000		\$ 112,000	\$ 5.98	\$ 105,570	0.94
3	8400207	102601-1-032-2003	Lot 5M BL - College Marketplace	910	PL-Business	0.94	40,946	V	2019EX07977	10/29/2019	\$ 240,000		\$ 240,000	\$ 5.86	\$ 326,090	1.36
4	8400207	102601-2-043-2008	Lot 4E BL College Marketplace	910	PL-C4 Collec	0.83	36,155	V	2020EX01801	3/12/2020	\$ 435,912		\$ 435,912	\$ 12.06	\$ 436,970	1.00
5	8400207	102601-2-052-2006	Lot 5A BL College Marketplace	910	PL-Business	1.34	58,370	V	2020EX08800	11/24/2020	\$ 340,000		\$ 340,000	\$ 5.82	\$ 323,750	0.95
6	8400207	102601-2-055-2003	Lot 5D BL College Marketplace	910	PL-Business	1.20	52,272	D	2021EX05746						\$ 290,900	
	8400207	102601-2-056-2002	Lot 5E BL College Marketplace	910	PL-Business	1.20	52,272	D	2021EX05746						\$ 290,900	
			Totals			2.40	104,544		2021EX05746	7/14/2021	\$ 625,000		\$ 625,000	\$ 5.98	\$ 581,800	0.93

7	8400207	102601-1-034-2001	Lot 5N BL College Marketplace	910	PL-Business	0.83	36,155	D	2021EX09505									\$ 181,580
	8400207	102601-1-035-2000	Lot 5O BL College Marketplace	910	PL-Business	0.83	36,155	D	2021EX09505									\$ 181,580
	8400207	102601-1-036-2009	Lot 5P BL College Marketplace	910	PL-Business	0.84	36,590	D	2021EX09505									\$ 193,900
	8400207	102601-2-059-2009	Lot 5H BL College Marketplace	910	PL-Business	1.45	63,162	D	2021EX09505									\$ 281,520
	8400207	102601-2-061-2005	Lot 5J BL College Marketplace	910	PL-Business	0.62	27,007	D	2021EX09505									\$ 107,810
			Totals			4.57	199,069		2021EX09505	10/29/2021	\$ 1,000,000		\$ 1,000,000	\$ 5.02	\$ 946,390	0.95		
8	8400207	102601-4-048-2009	Lot 3M BL College Marketplace	910	PL-C4 Collec	1.55	67,518	V	2021EX10723	12/8/2021	\$ 875,000		\$ 875,000	\$ 12.96	\$ 860,160	0.98		
9	8400207	102601-1-037-2008	Lot 5Q BL College Marketplace	910	PL-Business	1.97	85,813	V	2022EX08201	11/7/2022	\$ 480,000		\$ 480,000	\$ 5.59	\$ 429,810	0.90		

Median 0.95
Mean 1.01
AAD 0.08
COD 8.03

Land - North (Area 3 Kingston)

#	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	8400301	262702-1-088-2006	proposed apartments with 089	910	CO-C	1.08	47,045		2020EX07271						\$ 325,075	
		262702-1-089-2005	proposed apartments with 088	910	CO-C	0.70	30,492		2020EX07271						\$ 325,800	
			Totals			1.78	77,537	D	2020EX07271	10/1/2020	\$ 700,000	\$ -	\$ 700,000	\$ 9.03	\$ 650,875	0.93
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	\$ 212,512	0.94
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	\$ 137,576	0.55
4	8400301	4316-031-004-0002	BL N of 1st on Iowa Ave	910	CO-UVC	0.15	6,534	V	2023EX02029	4/25/2023	\$ 216,000	\$ -	\$ 216,000	\$ 33.06	\$ 97,426	0.45
5	8400302	272702-2-046-2004	BL East of Rite Aid on Hwy 104	910	CO-NC	1.89	82,328	V	2023EX03095	5/12/2023	\$ 558,000	\$ -	\$ 558,000	\$ 6.78	\$ 498,459	0.89

Median 0.89
Mean 0.75
AAD 0.17
COD 19.54

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		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		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
12	8100505	3966-002-001-0001	BL - inactive	910	BR-EC	0.31	13,504	D	2023EX02943				\$ -			
	8100505	3966-002-002-0000	Duplex (NV) - inactive	121	BR-EC	0.25	10,890	D	2023EX02943							
		3966-002-001-0100	New parcel			0.56	24,394		2023EX02943	6/6/2023	\$ 175,000	\$ -	\$ 175,000	\$ 6.82	\$ 170,138	0.97
			Totals			0.17	7,405	V	2023EX03152	6/14/2023	\$ 120,000	\$ -	\$ 120,000	\$ 5.00	\$ 103,263	0.86

Median 1.04
Mean 1.03

AAD 0.08
COD 7.39

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	\$ 454,859	0.94
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	\$ 251,368	1.01
4	8100502	212401-1-030-2004	BL- Future whse TGW 030, 031, 032	910	BR-FC	0.25	10,890	D	2022EX01389						\$ 181,130	
	8100502	212401-1-031-2003	BL- Future whse TGW 030, 031, 032	910	BR-FC	0.32	13,939	D	2022EX01389						\$ 207,029	
	8100502	212401-1-032-2002	BL- Future whse TGW 030, 031, 032	910	BR-FC	0.17	7,405	D	2022EX01389						\$ 145,622	
			Totals			0.74	32,234	D	2022EX01389	2/25/2022	\$ 435,000	\$ -	\$ 435,000	\$ 13.49	\$ 533,782	1.23
5	8100502	5549-000-005-0002	BL - Lot 5 Wright Creek	910	BR-FC	1.17	50,965	D	2022EX08461						\$ 291,290	
	8100502	5549-000-006-0001	BL - Lot 6 Wright Creek	910	BR-FC	1.53	66,647	D	2022EX08461						\$ 381,150	
			Totals			2.70	117,612	D	2022EX08461	11/18/2022	\$ 734,063	\$ -	\$ 734,063	\$ 6.24	\$ 672,440	0.92
6	8100502	212401-1-033-2001	BL 1 lot E of Auto Center on Kean	910	BR-FC	0.59	25,700	D	2023EX07258						\$ 291,852	
	8100502	212401-1-076-2009	BL on corner of Kean and Auto Center	910	BR-FC	0.52	22,651	D	2023EX07258						\$ 271,405	
			Totals			1.11	48,352	D	2023EX07258	12/28/2023	\$ 626,903	\$ -	\$ 626,903	\$ 12.97	\$ 563,257	0.90

Median 0.97
Mean 1.00
AAD 0.08
COD 8.60

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	\$ 1,595,675	0.94

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	252501-3-050-2000	BL off HWY 303 on Bentley Drive	910	CO-C	1.03	44,867	D	2019EX09380						\$ 288,500	
	8401508	252501-3-051-2009	BL off HWY 303 on Bentley Drive	910	CO-C	1.32	57,499	D	2019EX09380						\$ 312,563	
	96	252501-3-081-2003	new parcel-N Perry Wtr					0	2019EX09380	12/19/2019	\$ 825,000		\$ 825,000	\$ 8.06	\$ 601,063	0.73
			Totals			2.35	102,366	0	2019EX09380	12/19/2019	\$ 825,000		\$ 825,000	\$ 8.06	\$ 601,063	0.73
2	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	\$ 6.38	\$ 300,138	0.92
3	8401508	262501-4-127-2006	BL fronts Hwy 303 just N of McWilliam	910	CO-C	1.77	77,101	D	2022EX05700						\$ 344,000	
	8401508	262501-4-128-2005	BL fronts Hwy 303 just N of McWilliam	910	CO-C	1.03	44,867	D	2022EX05700						\$ 288,500	
			Foundation for Homeless					0	2022EX05700	7/22/2022	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 8.20	\$ 632,500	0.63
			Totals			2.80	121,968	0	2022EX05700	7/22/2022	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 8.20	\$ 632,500	0.63
4	8401508	362501-2-005-2005	BL - BL corner Hwy 303 and Fuson	910	CO-C	1.68	73,181	D	2022EX06970						\$ 409,800	
	8401508	362501-2-018-2000	BL - 5926 St. Hwy 303 NE	910	CO-C	0.76	33,106	D	2022EX06970						\$ 302,363	
			future MultiCare ER					0	2022EX06970	9/16/2022	\$ 1,825,000	\$ -	\$ 1,825,000	\$ 17.17	\$ 712,163	0.39
			Totals			2.44	106,286	0	2022EX06970	9/16/2022	\$ 1,825,000	\$ -	\$ 1,825,000	\$ 17.17	\$ 712,163	0.39
5	8401508	232501-1-064-2000	BL Hwy 303 @ Brownsville Hwy light	910	CO-C	10.39	452,588	V	2023EX06100	10/26/2023	\$ 600,000	\$ -	\$ 600,000	\$ 1.33	\$ 559,963	0.93

Median 0.78
Mean 0.72
AAD 0.18
COD 22.71

Land Commercial -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						\$ 133,371	
	8402307	012301-2-105-2007	Barn NV on Bethel	111	PO-CH	0.51	22,216	D	2020EX01088						\$ 181,766	
			Totals			0.80	34,848	0	2020EX01088	2/6/2020	\$ 399,000	\$ -	\$ 399,000	\$ 11.45	\$ 315,137	0.79

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	\$ 268,202	1.07
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	\$ 1,180,515	1.26
4	8402307	4737-000-001-0001	Lot corner Bethel & Vallair Ct	910	PO-CC	0.49	21,344	D	2020EX05216					\$ 226,349		
	8402307	4737-000-002-0000	Lot on Vallair Ct one lot off Bethel	910	PO-CC	0.48	20,909	D	2020EX05216					\$ 193,232		
						0.97	42,253	0	2020EX05216	7/31/2020	\$ 600,000	\$ -	\$ 600,000	\$ 14.20	\$ 419,580	0.70
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	\$ 200,235	1.02
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	\$ 73,259	1.03
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	\$ 610,754	1.11
8	8402307	112301-2-052-2008	BL on Sidney	910	PO-CMU	19.49	848,984	V	2021EX03478	3/10/2021	\$ 875,000	\$ -	\$ 875,000	\$ 1.03	\$ 912,587	1.04
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	\$ 953,291	0.87
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	\$ 225,225	0.98
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	\$ 773,966	1.41
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	\$ 128,604	1.04
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	\$ 282,566	0.71
14	8402306	252401-2-006-2008	BL on Mitchell 006 & 007	910	PO-CMU	0.19	8,276	D	2022EX07981					\$ 98,742		
	8402306	252401-2-007-2007	BL on Mitchell 006 & 007	910	PO-CMU	0.03	1,307	D	2022EX07981					\$ 14,396		
						0.22	9,583	0	2022EX07981	10/20/2022	\$ 145,000	0	\$ 145,000	\$ 15.13	\$ 113,138	0.78
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	\$ 73,259	0.98
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	\$ 150,465	0.79
17	8402307	302402-4-146-2007	BL split zone Mile Hill & Baby Doll	910	CO-C	3.24	141,134	D	2020EX01757							
	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	\$ 777,291	
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	\$ 215,580	1.08
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	\$ 205,706	0.82
21	8402307	022301-4-012-2004	SFR on Bethel	111	PO-CMU	1.73	75,359	D	2021EX10352					\$ 390,285		
	8402307	022301-4-026-2008	SFR on Bethel	111	PO-CMU	0.85	37,026	D	2021EX10352					\$ 338,688		
	8402307	022301-4-043-2007	Lot on Blueberry	910	PO-CMU	1.53	66,647	D	2021EX10352					\$ 395,598		
						4.11	179,032	0	2021EX10352	11/23/2021	\$ 1,235,000	\$ -	\$ 1,235,000	\$ 6.90	\$ 1,124,571	0.91
22	8402307	022301-4-012-2004	SFR on Bethel	111	PO-CMU	1.73	75,359	D	2022EX02246					\$ 390,285		
	8402307	022301-4-026-2008	SFR on Bethel	111	PO-CMU	0.85	37,026	D	2022EX02246					\$ 338,688		
	8402307	022301-4-043-2007	Lot on Blueberry	910	PO-CMU	1.53	66,647	D	2022EX02246					\$ 395,598		
						4.11	179,032	0	2022EX02246	3/24/2022	\$ 1,280,000	\$ -	\$ 1,280,000	\$ 7.15	\$ 1,124,571	0.88
23	8402307	302402-4-146-2007	BL split zone Mile Hill & Baby Doll	910	CO-C	3.24	141,134	D	2022EX08950					\$ 266,889		
	8402307	302402-4-146-2007	resi zoned contribution	910	CO-C	1.42	61,855	D	2022EX08950					\$ 83,496		
	8402307	302402-4-147-2006	BL split zone Mile Hill & Baby Doll	910	CO-C	3.23	140,699	D	2022EX08950					\$ 263,078		
	8402307	302402-4-147-2006	resi zoned contribution	910	CO-C	1.43	62,291	D	2022EX08950					\$ 86,279		
	8402307	302402-4-152-2008	residential land	910	CO-UL	0.47	20,473	D	2022EX08950					\$ 77,550		
						9.79	426,452		2022EX08950	12/13/2022	\$ 700,000	0	\$ 700,000	\$ 1.64	\$ 777,291	1.11
24	8402307	312402-1-008-2009	BL Mile Hill Dr	910	CO-C	1.17	50,965	V	2023EX06517	11/20/2023	\$ 145,000	\$ -	\$ 145,000	\$ 2.85	\$ 129,959	0.90

Median 0.98
Mean 0.97
AAD 0.14
COD 14.13

Land Industrial -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	012301-1-007-1000	BL Birt Dr	910	CO-BC	2.93	127,631	M	2021EX00165	12/15/2020	\$ 310,000	\$ -	\$ 310,000	\$ 2.43	\$ 350,780	1.13
2	8402405	012301-1-005-1002	BL on Hwy 3	910	CO-IND	0.94	40,946	D	2021EX00135					\$ 269,650		
	8402405	012301-1-006-1001	BL on Hwy 3	910	CO-IND	0.03	1,307	D	2021EX00135					\$ 8,340		

			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	9401104	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							\$1,891,773	
	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			3.38	147,233		2019EX00481	1/11/2019	\$ 3,230,000		\$3,230,000	\$ 21.94	\$2,258,773	0.70
2	8303601	042402-1-105-2004	BL Lynwood Center Rd	910	BI-NSC	1.20	52,272								\$1,221,701	
	8303601	042402-1-106-2003	BL Corner Pt White & Lynwood Ctr	910	BI-NSC	0.33	14,375								\$ 678,002	
			Totals			1.53	66,647	D	2021EX01814	3/11/2021	\$ 3,150,000		\$3,150,000	\$ 47.26	\$1,899,703	0.60
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	\$1,635,244	0.69
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	\$1,816,932	0.91
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	\$1,216,995	0.79
7	8303601	232502-3-092-2001	Wintergreen Ln & High School Rd	910	BI-HS-2	1.62	70,567								\$2,011,958	
	8303601	232502-3-094-2009	Wintergreen Ln & High School Rd	910	BI-HS-2	1.32	57,499								\$2,566,213	
			Totals			2.94	128,066	D	2021EX11197	12/10/2021	\$ 4,000,000		\$4,000,000	\$ 31.23	\$4,578,171	1.14

Median 0.74
Mean 0.80
AAD 0.14
COD 19.02

High \$52.98
Low \$ 0.33
Count 97
All Sales Median 0.95
Mean 0.94
AAD 0.13
COD 13.43

Removed Sales

#	Nbrhd	Parcel	Project Name	Class	Zone	Acres	Units	VC	Excise	Sale Date	Sale Price	Notes
1	8402405	222301-2-024-1002	Current Use	910	BR-ME	17.62	767,527	9	2019EX09573	12/26/2019	\$ 1,150,000	Timber sale
2	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.
3	8402405	012301-4-034-1001	BL off Hwy 3	910	BR-GI	3.18	138,521	M	2020EX00617	1/29/2020	\$ 188,400	Prior owner purchased back on price set in 2015
4	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
5	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
6	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
7	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
8	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
9	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
10	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

11	8100505	3966-004-002-0006	BL Hemlock Street	910	BR-EC	0.47	20,473	M	2020EX05804	8/24/2020	\$ 150,000	Adjacent purchaser
12	8303601	272502-1-218-2000	BL fronting Madison Ave	910	BI-MAD	1.54	67,982	M	2020EX07167	10/6/2020	\$ 9,600,000	Included other than real estate
13	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	Other financing
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	PO-CMU	2.68	116,741	8	2020EX09296	12/8/2020	\$ 150,000	Outlier
16	8100502	202401-1-039-2006	BL Werner Rd Mining	910	BR-I	25.56	1,113,394	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	Valued with residential land values.
19	8100506	022401-1-039-2008	BL- 036-042-062-064-079	910	BR-DCC	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	910	CO-BC	2.93	127,631	M	2021EX00165	12/15/2020	\$ 310,000	Not exposed to market.
21	8401508	232501-4-017-2002	BL off Highway 303	910	CO-C	9.58	417,305	M	2021EX02188	3/26/2021	\$ 100,000	Not exposed to market.
22	8402307	032301-4-048-2001	BL 048 & 049	910	CO-C	9.56	416,434	D	2021EX02613	4/7/2021	\$ 3,100,000	Included other than real estate
23	8100506	022401-1-071-2007	BL-West of Town Center	910	BR-DCC	1.47	64,033	M	2021EX03527	5/10/2021	\$ 1,400,000	Included other than real estate
24	8402307	362401-2-103-2007	BL on Bethel	910	PO-CMU	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	CO-C	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	PL-LI	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	CO-C	2.99	130,244	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	CO-RR	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	96	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	8100505	3967-001-017-0608	Paved parking across from Bay Bowl	460	BR-EC	0.41	17,860	M	2021EX10642	12/1/2021	\$ 950,000	Included other than real estate
35	8401101	082501-4-047-2005	BL zoned commercial on Clear Creek	910	CO-C	0.68	29,621	M	2021EX10979	12/15/2021	\$ 374,989	Not exposed to market
36	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
37	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
38	8303601	262502-3-089-2003	BL Winslow Way	910	BI-CORE	0.19	8,276	6	2022EX01017	2/14/2022	\$ 6,800	Tax deed
39	8401101	162501-3-146-2007	Rivulet Apartments	910	CO-RC	1.71	74,488	3	2022EX02870	4/21/2022	\$ 424,900	Partial Interest
40	8400204	062602-3-032-2004	Arness Tree Farm - DFL	950	CO-REC	5.31	231,304	9	2022EX03292	4/19/2022	\$ 550,000	Timber sale
41	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
42	8400204	012601-4-063-2000	BL Corner Bond/Stottlemeyer	910	CO-REC	0.62	27,007	I	2022EX03752	2/21/2022	\$ 2,500	Private easement
43	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.
44	8401508	232501-4-024-2003	BL- Highway 303	910	CO-C	2.75	119,790	E	2022EX04908	6/23/2022	\$ 160,000	Estate Sale, between acquaintances.
45	8402307	362401-2-060-2008	1110 BETHEL AVE	910	PO-CMU	0.52	22,651	M	2022EX05939	7/29/2022	\$ 190,000	Not exposed to market, contiguous purchaser.
46	8401508	362501-2-023-2003	BL Comml site pad ready	910	CO-C	1.37	59,677	D	2022EX07406	9/29/2022	\$ 2,000,000	Includes warehouse value on adjacent lot
47	8100504	4502-003-023-0002	Ind land National Ave DOE cleanup	910	CO-IND	3.15	137,214	Q	2022EX08238	11/1/2022	\$ 85,000	Quit Claim Deed
48	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
49	8401101	162501-3-135-2000	Creekside Plaza BSP Lot C	910	CO-RC	1.14	49,658	M	2023EX00292	1/17/2023	\$ 609,000	Included other than real estate
50	8402307	022301-3-005-2005	BL Sidney Road by Berry	910	CO-C	1.65	71,874	6	2023EX00780	2/16/2023	\$ 82,600	Tax sale
51	8402408	322401-1-082-2008	INVALID - BL Wetlands on Sinclair Inl	910	CO-LIC	0.14	6,098	E	2023EX01781	4/11/2023	\$ 10,000	Estate, not marketed
52	8401101	082501-4-071-2004	50% SFR see 015 also	111	CO-C	2.93	127,631	M	2023EX02294	5/5/2023	\$ 1,500,000	contiguous purchaser, land sale
53	8303601	222502-1-039-2002	BL New Brooklyn Rd	910	BI-B/I	4.03	175,547	M	2023EX02986	6/8/2023	\$ 3,750,000	included other than real estate
54	8400204	272701-4-089-2009	Hwy 3 & Pioneer w/090	910		0.71	30,928	M	2023EX03492	6/26/2023	\$ 250,000	Included other than real estate
55	8100506	022401-1-102-2000	future Broadmoor Commons	910	BR-DCC	1.50	65,340	M	2023EX03997	7/18/2023	\$ 2,541,000	included other than real estate
56	8402307	4609-000-004-0003	BL site south border South Park Ctr	910	CO-C	1.59	69,260	M	2023EX04199	7/20/2023	\$ 850,000	included other than real estate
57	8401104	192501-1-006-2007	6 parcel sale - BL on Dickey Rd.	910	CO-IND	143.32	6,243,019	D	2023EX04524	8/10/2023	\$ 27,500,000	includes other than real estate
58	8400302	092702-1-019-2001	BL Fronts Hansville Rd	880	CO-REC	14.40	627,264	9	2023EX05022	9/7/2023	\$ 1,750,000	Timber sale
59	8100502	3777-006-013-0007	BL behind Rite Aid	910	BR-GC	0.12	5,227	M	2023EX03157	6/14/2023	\$ 5,500	Not typical transaction, currently listed @ \$40,000
60	8402305	262401-3-004-2007	BL-adj to Dockside Sales & Service	910		8.26	359,806	E	2023EX05704	10/9/2023	\$ 1,030,000	Estate, mixture residential and commercial zoning
61	8100501	3718-017-011-0008	Parking Lot off 5th St	460	BR-DCC	0.14	6,098	M	2023EX05716	10/10/2023	\$ 1,050,000	Included other than real estate
62	8402405	222301-2-025-1001	DFL	880		12.98	565,409	9	2023RC06678	11/29/2023	\$ 1,057,381	Timber sale
63	8401101	172501-4-087-2005	Bucklin Hill W - C	910	CO-RC	0.37	16,117	M	2023EX07130	12/19/2023	\$ 80,000	See affidavit on REETA
64	8100502	212401-2-136-2005	BL Harlow Dr	910	BR-FC	2.70	117,612	D	2023EX07239	12/28/2023	\$ 213,610	Outlier