

SKAGIT COUNTY BOARD OF EQUALIZATION ORDER
ASSESSMENT YEAR 2024 – TAX YEAR 2025

Carolyn Suryan
1602 12th Street
Anacortes, WA 98221

PETITIONER: Carolyn Suryan
PETITION NO: 24-071
PARCEL NO: P58003

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 289,100	\$	289,100
IMPROVEMENTS	\$ 448,700	\$	448,700
TOTAL	\$ 737,800	\$	737,800

The petitioner was present at the January 16, 2025, hearing.

This property is described as a residential home situated on .14 acres located at 1602 12th Street, Anacortes, Skagit County, Washington. The appellant cites: I do not believe the assessor's value reflects the true & fair market value for 1602 12th Street, Anacortes, WA for the following reasons: 1. Home location not appropriately considered. 2. Assessor's value far exceeds recent home sales on 12th street. 3. Increase in valuation from \$575,500 in tax year 2024 to \$737,800 in tax year 2025 implies a one-year value increase of \$162,300 or 28% for subject; however, Anacortes median home prices have decreased during this period by 11.4%. 4. Significant inconsistencies in assessed values between comparable properties on 12th street and subject.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment. The Assessor requests the board sustain the current evaluation.

BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. In this case, the petitioner did not submit sufficient evidence to support a reduction. Assessment comparisons, Zillow, and Redfin are not acceptable market-based evidence that we can consider. Therefore, the Board finds that the petitioner has failed to overcome the evidentiary standard necessary to overrule the assessor. We also want to note that the negative traffic influence on 12th street is considered in the assessment of the property.

Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

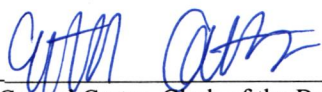
Skagit County Board of Equalization

Dated:



Rich Holtrop, Chair

Mailed:



Crystal Carter, Clerk of the Board

NOTICE: This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. Box 40915, Olympia, Washington 98504-0915, within thirty days of the date of mailing this order. The notice of appeal form is available from the Skagit County Assessor, the Skagit County Board of Equalization Office, or the State Board of Tax Appeals and online at: bta.state.wa.us