

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

David & Christine Hansen
608 H Avenue
Anacortes, WA 98221

PETITIONER: David & Christine Hansen
PETITION NO: 24-077
PARCEL NO: P56025

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>	
LAND	\$	742,000	\$	742,000
IMPROVEMENTS	\$	590,600	\$	590,600
TOTAL	\$	1,332,600	\$	1,332,600

The petitioner was not present at the January 16, 2025, hearing.

This property is described as a residential home situated on .42 acres located at 2620 Oakes Avenue, Anacortes, Skagit County, Washington. The appellant cites; Our house was significantly damaged in December 2021 due to a broken water pipe in the attic that caused ceilings to collapse, walls & flooring to require replacement, etc. We worked with our insurance company to get our house restored, but several compromises had to happen which reduced the value of the structure. Here are 5 specific examples: 1. We had 3 full bathrooms, but now we only have 2.5 bathrooms, because we needed space on the main level for the tankless water heater. It was the water heater in the attic that destroyed our home. So the insurance company strongly suggested that no water heater be placed in the attic. 2. We used to have all walls with flat drywall. That was too expensive, so the new walls and ceilings have textured dry wall. 3. We used to have wood trim around windows and entry ways. That was too expensive to replace so now we have MDF trim. 4. We had to replace doors. 5. We were able to save the refrigerator and dishwasher, but they are dinged and scratched.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, were unable to respond to this appeal because no additional evidence was submitted. The appellants did provide images during the hearing that was accepted by the board and the assessors. The Assessor has agreed to discuss this appeal further in consideration of the future assessment.

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. Therefore, the Board finds that the petitioner has failed to overcome the evidentiary standard necessary to overrule the assessor,

Upon motion duly made and seconded, the Board unanimously upholds the Assessor and advises a conference between the assessor and the appellant.

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