

SKAGIT COUNTY BOARD OF EQUALIZATION ORDER  
ASSESSMENT YEAR 2023 – TAX YEAR 2024

Brian & Linda Srb  
4906 Heather Drive  
Anacortes, WA 98221

PETITIONER: Brian & Linda Srb  
PETITION NO: 24-236  
PARCEL NO: P58163

**P58163**

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 711,900	\$ 711,900
IMPROVEMENTS	\$ 351,000	\$ 351,000
TOTAL	\$ 1,062,900	\$ 1,062,900

**P31692**

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 6,300	\$ 6,300
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 6,300	\$ 6,300

**P100914**

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 1,100	\$ 1,100
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 1,100	\$ 1,100

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

The property that was appealed is P58163 and is described as a residential home situated on .42 acres located at 2620 Oakes Avenue, Anacortes, Skagit County, Washington, however, this property is considered as one economic unit including P58163, P31692, and P100914. The appellant cites, all three parcels are components of one property, all of which contribute to, diminish, and/or effect the value of the whole. There are multiple extenuating factors in our submitting this petition and thereby challenging the valuation of our property. We purchased the property in April of 2023. We purchased this property with a lack of information and misunderstanding of the property size. After the purchase, we learned that the city of Anacortes has an 80ft easement between our property and our neighbor to the west. At that time, we learned that the city of Anacortes was allowing an expansion of a commercial shipyard close to, and on the view side of our property. At night there are 24-hours for nearly 365 days a year. In addition, the two northern parcels P31692 and P100914 are unbuildable, shoreline protected parts of our property. There is a large storm water line which pours down the hillside. The hillside is visibly eroding, and the erosion is due in large part to the leaking storm water pipe runoff and is encroaching on our main parcel, P58163. The main parcel, P58163 is overvalued and ask for a reduction in the declining condition of the 65 year old home.

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 market evidence to support a reduction. In addition, the appellant is receiving a reduction to the land due to the steep topography. 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.

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](http://bta.state.wa.us)