

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

Anacortes Yacht Club
611 Rotary Park Lane
Anacortes, WA 98221

PETITIONER: Larry Parfitt
PETITION NO: 24-211
PARCEL NO: P56859

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 847,300	\$ 847,300
IMPROVEMENTS	\$ 273,500	\$ 273,500
TOTAL	\$ 1,120,800	\$ 1,120,800

The petitioner was present at the January 21, 2025, hearing.

This property is described as a commercial property situated on .46 acres located at 611 Rotary Park Lane, Anacortes, Skagit County, Washington. The appellant cites, the land assessment increased by 141% over the previous land assessment valuing the land now at \$847,300 from the previous value of \$351,300. Of the eight comparable properties provided, ours is the highest. We do not have waterfront views. There is a road that goes through the Yacht Club property that provides access to the marina and the Rotary Park that is included in our land. The property is also in a residential zone. We are a non-profit organization and feel the land value was assessed to high.

The Assessor, represented by Deputy Assessor Andrew Corcoran, 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. Market evidence was not provided, and assessment comparisons 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. However, the board does suggest that the non-profit research other tax classifications due to the charitable activities.

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