

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

Cynthia Jackson
1916 13th Street
Anacortes, WA 98221

PETITIONER: Cynthia Jackson
PETITION NO: 24-301
PARCEL NO: P107077

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 275,000	\$	275,000
IMPROVEMENTS	\$ 500,200	\$	500,200
TOTAL	\$ 775,200	\$	775,200

The petitioner was not present at the January 23, 2025, hearing.

This property is described as a residential home situated on .17 acres located at 1916 13th Street, Anacortes, Skagit County, Washington. The appellant cites, Zillow's estimate is \$40,000 less than assessed value. And value for tax purposes should not be 100% of market value. My property is across the street from public restrooms, lowering value.

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. The assessor provided four additional comparable properties to the three that the petitioner provided. The comparable sales provided by both the assessor and the petitioner bracket the subject property value and lack evidence to lower the assessed value. 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