

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

David Oliver
2220 15th Street
Anacortes, WA 98221

PETITIONER: David Oliver
PETITION NO: 24-330
PARCEL NO: P56247

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 275,000	\$	275,000
IMPROVEMENTS	\$ 219,900	\$	219,900
TOTAL	\$ 494,900	\$	494,900

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

This property is described as a residential home situated on .24 acres located at 2220 15th Street, Anacortes, Skagit County, Washington. The appellant cites In May of 2024 I reserved time to address water damage to our old deck. Upon further investigation it was determined that the needed repairs would be so extensive that a complete rebuild would be more sensible. We thus proceeded to remove the damaged deck. Once removed, we decided that we would rather install a patio with stairs leading up to our back door rather than a new deck. However, due to time constraints we were not able to start the new patio project beyond the acquisition of some of the necessary materials. Aside from the removal of our defective deck, our structures have not seen any substantial changes since last year's assessment. Considering the removal of our deck, and the decrease in the assessed land value, we believe that our Structures valuation should not have increased by an unprecedented \$90,000. If anything, our structures would now be considered less valuable aside from standard valuation changes based on inflation. Thank you for your consideration. According to our Zillow home value history. Our combined property and structures value only increased by \$11,200 between July 2023 and July 2024. Furthermore, since July 2024 our Zillow home value has dropped by \$7,600, suggesting only a marginal increase in true and fair market value since July 2023.

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.

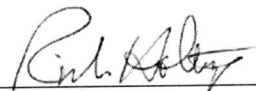
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

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 Appellant provided two comparable sales and referenced Zillow online real estate data, followed by a page from the Zillow website. The sales provided bracket the subject property's assessed value, and lacking further details for these sales, they indicate probable support for the assessment. In addition, the comments regarding Zillow home value history lack documented details of the stated trends, and the printed Zillow page estimates the subject property value to be significantly higher than the assessment, suggesting that the subject property is under appraised. 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