

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

Jeffery Bear
1004 Commercial Avenue
Anacortes, WA 98221

PETITIONER: Jeffery Bear
PETITION NO: 24-097
PARCEL NO: P31761

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 275,000	\$	275,000
IMPROVEMENTS	\$ 349,100	\$	349,100
TOTAL	\$ 624,100	\$	624,100

The petitioner was present at the January 30, 2025, hearing.

This property is described as a residential home situated on .25 acres located at 1316 25th Street Anacortes, Skagit County, Washington. The appellant cites that doing comparable comps from the Skagit Assessor website of parcel numbers 56243, 56238, 55244, 101442, 57299, and 78280 creates an average sale price of \$592,600. Average SQ Foot was 1,355 SF. Subtracting the "New Value Land" number of \$275,000 leaves the "Structure" value at \$317,600. Total value is \$592,600.00, which is higher than 4 of the 6 comps. Comps were built (2) 1981, 1972, 1974, 1977, and 1992- all newer properties with an average 17.5 years newer than our property. 5 of the 6 comps have comparable roofs, doors and windows. Though we do our own landscaping and maintain our property in a nice condition the overall value of the property and structure remains in the land and the structure which should be based on comps of like properties.

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, John Rantschler, 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 comparable sales that bracketed the subject property. Two of the comparable sales used were provided by the appellant. Additionally, the appellant focused on sale price and square foot averages of the comparable properties to derive a value, which does not consider various differences between the subject property and comparable properties. 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