

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

Justin Von Hagel  
6480 Campbell Lake Road  
Anacortes, WA 98221

PETITIONER: Justin Von Hagel  
PETITION NO: 24-100  
PARCEL NO: P135564

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 300,500		\$ 300,500
IMPROVEMENTS	\$ 585,600		\$ 585,600
TOTAL	\$ 886,100		\$ 886,100

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

This property is described as a residential home situated on .34 acres located at 2410 27<sup>th</sup> Street Anacortes, Skagit County, Washington. The appellant cites I had a full market survey done to try and sell the home. The value came back at \$795,000. Only one half of the lot is useable. One half is considered Anacortes Forest Lands. I listed the house at \$885,000 and did not receive one offer.

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 subject property was purchased in February of 2022 at \$840,000. No evidence of a subsequent listing for sale of the subject property was provided. The Appellant submitted Windermere pricing data which was not detailed enough to be a reliable indicator of value. In addition, the assessor provided comparable sales that bracket the subject property value. Therefore, the Board finds that the petitioner has failed to overcome the evidentiary standard necessary to overrule the assessor.

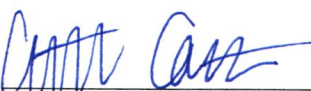
Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

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