

SKAGIT COUNTY BOARD OF EQUALIZATION ORDER
ASSESSMENT YEAR 2023 – TAX YEAR 2024

Joshua Top
PO Box 2012
Mount Vernon, WA 98273

PETITIONER: Joshua Top
PETITION NO: 24-147
PARCEL NO: P31956

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 300,500	\$ 300,500
IMPROVEMENTS	\$ 359,900	\$ 259,900
TOTAL	\$ 660,400	\$ 560,400

The petitioner was not present at the January 30, 2025, hearing.

This property is described as a residential home situated on .38 acres located at 2910 K Avenue, Anacortes, Skagit County, Washington. The appellant cites that the home was purchased by us on 8/29/2024 for \$375,000. It is in very bad condition, with water damage, plumbing leaks, mold, rat infestations, full of garbage, etc. House has to be cleaned out and then a full-gut renovation. We feel the value of \$375,000 currently is appropriate. Photos will be attached

The Assessor, represented by Deputy Assessor Brian Herring and Douglas Webb, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment. The Assessor's oral testimony cited an interview with the seller which revealed the appellant's purchase was not an arm's length transaction. They asked that due to lack of clear, cogent, and convincing evidence from the petitioner, the Board sustain the current valuation.


BOE members present were Rich Holtrop, John Rantschler, and Betta Spinelli.

The petitioner provided pictorial evidence and information in support of the request for a value reduction. However, no estimate of costs required to correct physical inadequacies was provided. Therefore, the Board finds that the petitioner has provided ample documentation to overcome the standards necessary to overrule the assessor.

Upon motion duly made and seconded, the Board overrules the Assessor and assigns a new assessed value of \$560,400.

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