

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

Michael & Rita Mills
4512 Clipper Drive
Anacortes, WA 98221

PETITIONER: Michael Mills
PETITION NO: 24-166
PARCEL NO: P131807

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 421,900	\$	421,900
IMPROVEMENTS	\$ 1,209,400	\$	1,209,400
TOTAL	\$ 1,631,300	\$	1,631,300

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

This property is described as a residential home situated on .15 acres located at 4512 Clipper Drive, Anacortes Skagit County, Washington. The appellant cites 1. Adjusting Subject Property for loss of use of land due to paved public access easement and application of average unadjusted building assessed values per square foot for the 6 sales comps at time of their closing results in a proposed valuation of \$1,295,700. 2. Applying subject property land and building square feet to formulas derived from separate single variable regression analyses of land and building using the unadjusted proposed values for the 6 sales comps yielded a value for the subject property of \$1,494,900. 3. Applying the average assessed values per sq ft as posted at the time of sale of the 6 comps to the subject property gives a value of \$1,326,800. 4. The ratio of sales prices to the posted assessed values for the 6 comps at the time of their sale ranged from 1.12 and 1.53 with an average of 1.27. Were one to stipulate to the proposed 2024 valuation of market value that would suggest that the assessed value of the subject property in 2024 should be \$1,284,500. Put another way applying 1.27 actual ratio of sales prices to assess values would suggest that the subject property could be sold for \$2,071,751 during 2025. The average of these 4 data analyses is \$1,350,500.

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. 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