

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

February 12, 2025

Greg & Jamie Allott
2814 17th Street
Anacortes, WA 98221

PETITIONER: Greg & Jamie Allott
PETITION NO: 24-011
PARCEL NO: P127442

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 477,400		\$ 477,400
IMPROVEMENTS	\$ 1,245,100		\$ 1,245,100
TOTAL	\$ 1,722,500		\$ 1,722,500

The petitioner was not present at the February 6, 2025, hearing.

This property is described as a residential home situated on .31 acres located at 2814 17th Street, Anacortes, Skagit County, Washington. The appellant cites, We Greg & Jamie Allott are appealing the 2023 valuation of our residence, Parcel 127442. We obtained the certificate of occupancy for our home built by Strandberg Construction in July of 2022. The completed construction cost of the building was 1,051,000, with a purchase price of 350,000 for the lot in October of 2020. The 2022 valuation of 1,366,900, seemed high, but was not out of line. We are completely baffled by the current 2023 valuation of our home as it is an exact 30% increase from the previous year (1,777,800). This value is unsupported by the comp sales provided and is truly unreasonable.

The Assessor, represented by Deputy Assessor Doug Webb, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment year. 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 cites 2023 value year assessment for the subject property and averages the comparison of assessments as a basis for the estimate of fair market value. The actual value year in this petition is 2024 for the 2025 tax year. The appellant's averaging of other property assessments is not considered as acceptable evidence to support a value change. 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