

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

February 12, 2025

Greg Monaghan
2908 17th Street
Anacortes, WA 98221

PETITIONER: Greg Monaghan
PETITION NO: 24-046
PARCEL NO: P127445

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 477,400	\$ 477,400
IMPROVEMENTS	\$ 980,700	\$ 980,700
TOTAL	\$ 1,458,100	\$ 1,458,100

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

This property is described as a residential home situated on .32 acres located at 2908 17th Street, Anacortes, Skagit County, Washington. The appellant cites, lot # 25 in the Highlands, immediately juxtaposition to our property, sold for \$350,000 on 10-13-2020, to the previous owners of lot #24, to protect their southern view of the forest trees. Those owners have since moved. Lot #25 remains un-resold, after recently asking \$425,000 (currently off market). It had a 2024 assessed value of only \$410,100. Lot #25, which initially became available in 2008, has never been bought for a future building project.

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. 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 did not submit sufficient evidence to support a reduction. The petitioner cites a property that is not developed, while the assessor cites eleven properties with a range of \$1.2 Million and \$1.75 Million. These eleven properties bracket the subject property; 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