

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

February 18, 2025

Pearle M Roos Peterson
3601 W 3rd Street
Anacortes, WA 98221

PETITIONER: Pearle M Roos Peterson
PETITION NO: 24-058
PARCEL NO: P58197

	<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 .19 acres located at 3601 W 3rd Street, Anacortes, Skagit County, Washington. The appellant cites, 1980's home, no upgrades since I moved in 2014. Unfavorable location living next to an electric field. Added roadway which increased traffic on the side of my house significantly. Nothing has changed to reflect such a significant increase. A home similar to mine on the same street sold for less than what I bought mine for in 2019.

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 an electric field, and additional traffic reduces the value of the property, but there is no evidence indicating that there would be a loss of 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