

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

February 12, 2025

Cynthia Douglas  
5721 Woodboro  
Huntington Beach, CA 92649

PETITIONER: Cynthia Douglas  
PETITION NO: 24-061  
PARCEL NO: P59053

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 240,000	\$ 240,000
IMPROVEMENTS	\$ 414,600	\$ 414,600
TOTAL	\$ 654,600	\$ 654,600

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

This property is described as a residential home situated on .21 acres located at 5610 Kingsway, Anacortes, Skagit County, Washington. The appellant cites, using a square foot average based on three comparable properties recently sold (5307 Sterling, 4721 Cypress, and 2310 25th St) our property would be valued at \$568,408 (Avg of 3 = \$313 X 1816sqft)

The Assessor, represented by Deputy Assessor Doug Webb, testified that the property purchase in June 2023 was an estate sale which is not considered a valid sale for assessment purposes. The Assessor requests the board sustain the current evaluation.

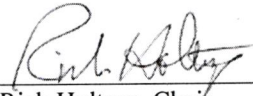
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The petitioner's evidence is based on price per square foot averages of three comparable sales. This unit of comparison does not account for other individual differences in property characteristics. 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.

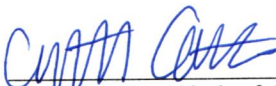
Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

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](http://bta.state.wa.us)