

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

February 14, 2025

Michael McFarland
2314 42nd Place
Anacortes, WA 98221

PETITIONER: Michael McFarland
PETITION NO: 24-173
PARCEL NO: P114071

| | <u>ASSESSOR'S VALUE</u> | <u>BOE VALUE DETERMINATION</u> |
|--------------|-------------------------|--------------------------------|
| LAND | \$ 267,500 | \$ 267,500 |
| IMPROVEMENTS | \$ 500,200 | \$ 500,200 |
| TOTAL | \$ 767,700 | \$ 767,700 |

The petitioner was present at the February 6, 2025, hearing.

This property is described as a residential home situated on .28 acres located at 2314 42nd Place, Anacortes, Skagit County, Washington. The appellant cites, we paid \$764,000 when we purchased the home. Living in a cul-de-sac with limited parking. We have a public pathway between our property and there is a busy road behind our property. We have future repairs that are required for the property. Electrical and plumbing and the fence needs repaired. The home was built in 2000, and our roof has had some leaks. We have lived in the home for about a year and a half.

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. The petitioner purchased the home in June of 2023 for \$764,000 and did not submit market evidence to support a reduction. 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