

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: 24-174
PARCEL NO: P113567

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 255,100	\$ 255,100
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 255,100	\$ 255,100

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

This property is described as a residential home situated on .18 acres located at 1910 Kansas Avenue, Anacortes, Skagit County, Washington. The appellant cites, this property is in the Rockridge area of Anacortes. We paid \$190,000 in 2021. This property is estimated to be worth \$220,000. It is located on an extremely steep hill. Ten feet into the property is a 90% drop. The house will need to be built down the slope. We had a concrete specialist come out to the property and the concrete alone is going to cost \$170,000. The property has unknown building factors, there is no parking available, and the lot is small with an obstructed view. The house that is directly in front of the property was built too high and will obstruct the view. I struggled to find comparable sales for this property. There is not a lot of land available in Anacortes. The cost to build on a cliff is higher than the cost to build on a flat. A 25% increase is just not reasonable.

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. Extensive questioning by the board was brought to the assessor about the topography, and neighboring parcels do not have reductions for their topography. In addition, there was no market evidence provided 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