

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

February 14, 2025

Shepard Family Trust
3820 R Avenue
Anacortes, WA 98221

PETITIONER: William Shepard
PETITION NO: 24-316
PARCEL NO: P58816

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 300,200	\$ 300,200
IMPROVEMENTS	\$ 250,200	\$ 250,200
TOTAL	\$ 550,400	\$ 550,400

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

This property is described as a residential home situated on .15 acres located at 3820 R Avenue, Anacortes, Skagit County, Washington. The appellant cited the following during the hearing; I did not realize that the basis was other property Sales. I did look at three assessed property values and used Redfin. The building is one year shy of being 100 years old. It is 900 square feet. Anacortes is an expensive area. Two or three months ago a similar house sold for 385,000. We own homes all over the country and all of our values have not been as high as this one. We are assessed at 17% higher. Our home is listed as a two bedroom, but there are no closets. So, the home cannot be listed as a two bedroom.

The Assessor, represented by Deputy Assessor Doug Webb, provided an oral testimony. He cited that a comparable sales search revealed fifteen plus sales with a range of \$490,000 - \$600,000 and 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 assessor found fifteen plus sales with a range of \$490,000 - \$600,000. This date indicates that the subject property is bracketed and assessed accurately. 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