

SKAGIT COUNTY BOARD OF EQUALIZATION ORDER
ASSESSMENT YEAR 2023 – TAX YEAR 2024

February 14, 2025

Julie Grant
3708 W 12th Street
Anacortes, WA 98221

PETITIONER: Julie Grant
PETITION NO: 24-328
PARCEL NO: P114062

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 245,300	\$ 245,300
IMPROVEMENTS	\$ 794,300	\$ 704,700
TOTAL	\$ 1,036,600	\$ 950,000

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

This property is described as a residential home situated on .21 acres located at 3708 W 12th Street, Anacortes, Skagit County, Washington. The appellant cites, four of the assessors' comparable sales, are view homes. These homes are not in my neighborhood. I live in Rockridge, and my home is one of the first developed. It is not as nice as the other ones. I have lived there for 25 years. There have been no improvements made to the home. Comps from my neighborhood were not used by the assessor. 3709 W 12th Street is a newer home and like mine it's craftsman style and adjacent to the forest lands and does not have a view. The 3709 property was sold in February for \$870,000. 2515 Berentson Court sold in November 2024 for \$872,500. This is a four-bedroom house. Everything in my house is original and needs updated.

The Assessor, represented by Deputy Assessor Douglas Webb, provided a response to the appeal. The Assessor stated that upon hearing the appellant's testimony, he agreed with the appellant and admitted that similar comparable sales were limited, recommending a reduction to \$950,000.

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

The Assessor's value recommendation changes the burden of proof from clear, cogent, and convincing to a preponderance of the evidence. The Board noted that four of the six comparable sales in the Assessor's response were marine view properties, superior to the subject. The two remaining non-view sales provide a more appropriate value range, and together with the appellants' submitted photos of deferred maintenance in the subject property, the Board finds that the petitioner has overcome the standard necessary to overrule the Assessor.

Upon motion duly made and seconded, the Board overrules the Assessor and assigns a new assessed value of \$950,000.

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