

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

February 24, 2025

Christopher Staff
P.O. Box 192
Anacortes, WA 98221

PETITIONER: Christopher Staff
PETITION NO: 24-057
PARCEL NO: P118303

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 296,900		\$ 296,900
IMPROVEMENTS	\$ 0		\$ 0
TOTAL	\$ 296,900		\$ 296,900

The petitioner was not present at the February 13, 2025, hearing.

This subject property is described as a vacant land parcel of .89 acres located at 15773 South Deception Shores Drive, Anacortes Skagit County, Washington. The appellant cites, I paid 165,000 for property February 2017. Neighbor, very next parcel, P118302 paid exactly the same amount 165,000 three months prior to my purchase, so that was the market price that year and for a long time after. So that was real and fair market value then. P118304 was sold for 170,000 a very similar price in 2018. P118305 last sold for 150,000. The assessor's office valued my property at 296,600 with no improvements and all others on same line at 270,000. I have an obstructed view and most difficult sloping lots of any lot on this line except one at the end already built. (Space limited below, note multi parcel sale 8/20/2019, same community, sold for 1,200,000 , eleven parcels, so approximately 115,000 each land lot. SAME community, that is recent sale price of land in bulk. P118295 part of that multi lot sale... that is current true value.) Lot is 0.89 acres. P118302 is 1.0 acres, 10% more land than my property, flatter, easier to build flat pad and unobstructed view. The value in land is not only based on size in this area, but ease of building, access and also view. For these reasons, since original sale price was 165,000 I believe current fair market value is 195,000. These lots are not water connected to city water and require extensive cost for septic systems lowering land values compared to city lots. Generally rural unconnected lots in the non-city area of Oak Harbor and Anacortes would sell for 150,000-185,000 for typical same 0.9-acre lot. There is no basis for an assessment of 296,600 valuation for a property bought for 165,000. There is a half-acre lot in Anacortes for sale P65041 appraised at 93,000. It was listed for sale for 220,000. No buyers. Currently listed at 130,000 almost half of original asking price. This is center Anacortes. P118295 is the same community, 1.25 acres unimproved land, same as our comm. Assessed valuation is 244,500, but property is 25% larger than ours.

The Assessor, represented by Deputy Assessor Brian Herring and 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 Board **reviewed** the evidence and understood the petitioner's concerns. However, the evidence cited several dated sales, and the Assessor provided more recent sales. In addition, a bulk sale, or multi-parcel sale is not a reliable indicator of a single parcel value. The Assessor noted that the subject property is valued with a 10% reduction for undeveloped vacant land and a 5% reduction for limited view. In this case, the petitioner's evidence was not sufficient 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