

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

February 24, 2025

David Sterling
6973 State Route 20
Anacortes, WA 98221

PETITIONER: David Sterling
PETITION NO: 24-196
PARCEL NO: P20067

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 234,600	\$ 234,600
IMPROVEMENTS	\$ 528,800	\$ 528,800
TOTAL	\$ 763,400	\$ 763,400

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

This property is described as a residential home situated on 1.93 acres located at 6973 State Route 20, Anacortes Skagit County, Washington. The appellant cites, there is a clear disparity between the assessed value and recent sales of similar properties. In addition, we have not made any improvements or alterations during the past year, which would warrant a drastic increase in value. Since only one property has sold in the immediate vicinity, properties of a variety of square footage/lot were used to make our assessment. This also does not account for the adjacent highly trafficked road, or the lack of any scenic view that drives a large amount of property value in Anacortes.

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 petitioner provided several comparable sales. Average and median price per square foot calculations do not consider differences of individual property characteristics, such as age, condition, quality, size, and other components contributing to value. The assessor's comparable sales support the current value and two of those sales were in the petitioner's array, supporting the market value. In addition, the subject property is receiving a 5% high traffic adjustment from the assessor. In this case, the evidence was not 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