

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

February 24, 2025

Carl & Kristen Ellsworth
2715 Geer Lane
Anacortes, WA 98221

PETITIONER: Carl Ellsworth
PETITION NO: 24-241
PARCEL NO: P126722

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 240,000	\$ 240,000
IMPROVEMENTS	\$ 765,600	\$ 765,600
TOTAL	\$ 1,005,600	\$ 1,005,600

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

This property is described as a residential home situated on .14 acres located at 2715 Geer Lane, Anacortes Skagit County, Washington. The appellant cites, our 2022 professional appraisal indicates lower fair market value, no significant improvements to the property, and comparable rental income. We believe the current Skagit County assessment overvalues our property.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the appraisal, (AVM), has an effective date of December 8, 2022, and does not reflect market value as of January 1, 2024. They also indicated 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 appellant provided a summarized income approach to value, utilizing two neighboring properties. This data does not include enough detailed evidence to be a reliable indicator of value. In addition, the appellant provided an AVM (automated valuation model), or computer-generated estimate, not a professional appraisal. The comparable sales presented by the assessor include the only recent sale provided by the appellant, in addition to six other appropriate sales, providing sustainable support for the assessment. 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 upholds the Assessor with a two to one vote.

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