

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

March 4, 2025

Roxan Kraft  
901 D Avenue  
Anacortes, WA 98221

PETITIONER: Roxan Kraft  
PETITION NO: 24-079  
PARCEL NO: P56204

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 778,000	\$ 778,000
IMPROVEMENTS	\$ 1,835,600	\$ 1,835,600
TOTAL	\$ 2,613,600	\$ 2,613,600

The petitioner was present at the February 20, 2025, hearing.

This property is described as a residential home situated on .28 acres located at 901 D Avenue, Anacortes Skagit County, Washington. The appellant cites, my property's valuation jumped up 15%. While looking at the comparable sales that the assessor provided, they focused on sale two and considered it inferior. This home was valued at \$2,500,000 and is a waterfront property. My property is just water view. Sale two is also two and a half times bigger than mine in a gated community. My home has been valued higher than any comparable sales presented. I would like my value to be reduced by 5-10% and am requesting the new value be reduced to \$2,273,200.

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. In oral testimony, the petitioner cited a revised valuation request of \$2,400,000. She cited an average price per square foot as well. However, the price per square foot comparison does not consider the differences of individual property characteristics. The appellant's comparable sales are all located outside of the Anacortes city limits, two of which occurred more than two years prior to the assessment date, resulting in less comparability than the assessor's. The "Facts and Trends published October 2024" includes a significant amount of information subsequent to the effective date of value and does not provide timely evidence in support of a value 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](http://bta.state.wa.us)