

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

February 27, 2025

Arsene De Conde
403 Wesley Drive
Newark, DE 19711

PETITIONER: Arsene De Conde
PETITION NO:24-080
PARCEL NO: P6994

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 212,000	\$ 212,000
IMPROVEMENTS	\$ 465,600	\$ 465,600
TOTAL	\$ 677,600	\$ 677,600

The petitioner was not present at the February 20, 2025, hearing.

This property is described as a residential home situated on .35 acre located at 14055 Madrona Drive, Anacortes Skagit County, Washington. The appellant cites, I appreciate your assessment of my property; however, I must express my concerns regarding the reported 44% increase in value over the past year. Such a drastic rise appears unrealistic, especially when examining comparable sales in the area. While these similar properties have experienced increases, they are far more modest, indicating that a 44% hike may not accurately reflect current market conditions. I believe a reassessment considering this context would provide a more accurate representation of my property's value.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb did not provide a response due to the lack of evidence.

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 percentage or amount of assessment increase is not a valid reason to support a value change. The appellant provided a rental contract and rental income figures. However, this information is limited and the income approach to value is not recognized as a reliable method of valuation in a predominantly owner-occupied area of single family residences. In this case, the petitioner did not submit 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