

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

March 4, 2025

Seth Kiser
13440 Satterlee Road
Anacortes, WA 98221

PETITIONER: Seth Kiser
PETITION NO: 24-175
PARCEL NO: P125060

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 224,000	\$ 224,000
IMPROVEMENTS	\$ 937,500	\$ 937,500
TOTAL	\$ 1,161,500	\$ 1,161,500

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

This property is described as a residential home situated on 1 acre located at 13440 Satterlee Road, Anacortes Skagit County, Washington. The appellant cites, my property is still under construction. Shop not finished, new house does not yet have final sign off nor CofO. Landscape not complete. Neighboring properties are assessed less than mine but are finished homes with fully developed landscaping and many are larger lots. The assessment of my property is inflated and not fair. Mortgage is now over 50% of my income. I built the house and shop myself, that's the only way I can afford to live in this town. You are taxing me out of my house.

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 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