

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

March 3, 2025

Stephen Sziebert
3918 H Avenue
Anacortes, WA 98221

PETITIONER: Stephen Sziebert
PETITION NO: 24-187 & 24-188
PARCEL NO: P20371, P113469, & P113470

**24-187
P20371**

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 334,300	\$	334,300
IMPROVEMENTS	\$ 0	\$	0
TOTAL	\$ 334,300	\$	334,300

**24-188
P113469**

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 284,100	\$	284,100
IMPROVEMENTS	\$ 0	\$	0
TOTAL	\$ 284,100	\$	284,100

**24-188
P113470**

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 71,200	\$	71,200
IMPROVEMENTS	\$ 0	\$	0
TOTAL	\$ 71,200	\$	71,200

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

This property is described as a three-parcel plat of land situated on a combined 2.5 acres located at Gibraltar Road, Anacortes Skagit County, Washington. The appellant cites, the appellant purchased three parcels (P113469, P113470, P20371) on 4/24/2023 from an open listing on the MLS. ONE of the parcels (P20371) was marketed individually in 2022 for \$425,000. The listing was canceled in September 2022 without sale (see Appendix A). The listing was then re-opened in February 2023 with the adjoining 2 Parcels for \$225,000 (see Appendix B) and was purchased in April 2023 FOR \$218,500. All three parcels are raw land with no utilities installed. The property is situated on a bluff with a 50ft setback. This reduces usable space to approximately 0.4 acre on P20371 and 0.5 acres combined for Parcels P113469 and P11340. The waterfront is inaccessible due to the bluff. This case is currently with Washington BTA under Docket numbers 103307 and 103306.

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. Per the assessor, significant reductions are in place on each petitioned property, 20% for topography and 30% for increased development costs. 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 comparable sales provided by the assessor support the assessor's valuation of all three parcels. 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