

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

February 24, 2025

James Bolton
3251 Biz Point Road
Anacortes, WA 98221

PETITIONER: James Bolton
PETITION NO:24-194
PARCEL NO: P68328

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 602,600	\$ 602,600
IMPROVEMENTS	\$ 1,250,500	\$ 1,250,500
TOTAL	\$ 1,853,100	\$ 1,853,100

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

This property is described as a residential home situated on .97 acres located at 3251 Biz Point Road, Anacortes Skagit County, Washington. The appellant cites, the assessor's office incorrectly assigned the property as high bank waterfront (22FIDALGO). My property is not a waterfront property. Rich agreed with me in 2013/2014 that the property is not waterfront. An original 1947 plat by OB McCorkle, a registered survey map and survey pins. The survey pins show that the property is not waterfront, and the property does not come in contact with the water. It is 337 feet from the pin mark. I have an obstructed view property and per a diagram from google earth there is a total of 461 feet looking to the east it is surrounded by trees. I cannot see the lighthouse. Can I improve my view? No, the shoreline act prevents me from cutting any trees or trimming them back.

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.

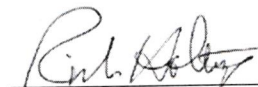
BOE members present were Rich Holtrop and Angie Bossarte.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The appellant and assessor both provided multiple maps to clarify whether the subject property is waterfront or not, and neither party submitted a recorded survey. The appellant cited a nearby undeveloped vacant land parcel, P68366 as a comparable, and although having no site improvements, it has a superior view and less critical area restrictions than the subject property. However, P68366 has not sold in an arm's length transaction for the past five years. The assessor provided a comparable sales grid including nine properties, consisting of five non-waterfronts with view, three high bank waterfront, and one medium bank waterfront. The subject property has a limited water view of the southernmost portion of Langley Bay despite being in close proximity to the shoreline, separated by no improved or developable parcels. All of the comparable sales listed have superior views, however the subject residence is significantly larger in finished living area than all of the sales. Both groups of waterfront and non-waterfront sales provided by the assessor bracket the subject's assessed value, indicating adequate support. 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