

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

March 4, 2025

Brittany Van Duine  
14609 Dungeness Lane  
Anacortes, WA 98221

PETITIONER: Brittany Van Duine  
PETITION NO: 24-305  
PARCEL NO: P73642

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 641,500	\$ 641,500
IMPROVEMENTS	\$ 242,400	\$ 242,400
TOTAL	\$ 883,900	\$ 883,900

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

This property is described as a residential home situated on .23 acres located at 14609 Dungeness Lane, Anacortes Skagit County, Washington. The appellant cites, over \$300,000 of work to fix land and house. Need new bulkhead to stop eroding of land, lift house to level, level land, new windows, fix structure of house, etc.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noted that the deferred maintenance was present at the time of the petitioner's purchase, and is reflected in the current assessed value. In review of the submitted appraisal, it was also stated that several items point to the lack of reliability in the estimated value. The Assessor provided a response to the appeal, noting that the assessor's market evidence lends support for the assessment, and requests that the board sustain the current valuation.

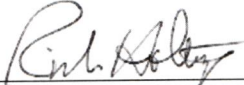
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The board recognizes the need for significant repairs. However, the appellant did not provide documentation to support the estimated cost to cure. The appellant's appraisal was reviewed by the board, and it is agreed that there are a number of components which would lead the reader to question the value conclusion. 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](http://bta.state.wa.us)