

SKAGIT COUNTY BOARD OF EQUALIZATION ORDER
ASSESSMENT YEAR 2023 – TAX YEAR 2024

March 3, 2025

Bryan Cox
14779 Lexington Ave
Anacortes, WA 98221

PETITIONER: Bryan Cox
PETITION NO: 24-334
PARCEL NO: P73148

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 266,500	\$ 186,500
IMPROVEMENTS	\$ 742,300	\$ 742,300
TOTAL	\$ 1,008,800	\$ 928,800

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

This property is described as a residential home situated on 3.29 acres located at 14779 Lexington Avenue, Anacortes, Skagit County, Washington. The appellant cites, my home is 20 years old, and my value went up 18%. I am on the poor side of Campbell Lake. My neighbors have questionable property, there are trees growing out of cars and they are unkept. This should drive my property value down, not up.

The Assessor, represented by Deputy Assessor Brian Herring and Douglas Webb, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment. They asked that due to lack of clear, cogent, and convincing evidence from the petitioner, the Board sustain the current valuation.

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

The petitioner provided pictorial evidence and oral testimony to support a reduction of value in the land. The petitioner provided pictorial evidence and oral testimony in support of the request for a value reduction. The visible external obsolescence noted due to neighboring property conditions results in a loss of appeal and marketability. Therefore, the Board finds that the petitioner has provided ample documentation to overcome the standard necessary to overrule the assessor.

Upon motion duly made and seconded, the Board overrules the Assessor and assigns a new assessed value of \$928,800.

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