

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

March 3, 2025

Sean & Gretchen Brennan  
Steffen & Kristen Nelson  
1428 E Aloha Street  
Seattle, WA 98112

PETITIONER: Sean & Gretchen Brennan and  
Steffen & Kristen Nelson  
PETITION NO: 24-337 & 24-338  
PARCEL NO: P73290 & P73291

**24-337**  
**P73290**

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 1,001,000	\$ 1,001,000
IMPROVEMENTS	\$ 653,400	\$ 653,400
TOTAL	\$ 1,654,400	\$ 1,654,400

**24-338**  
**P73291**

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 43,600	\$ 43,600
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 43,600	\$ 43,600

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

This is a three-parcel property with .42 acres and 73' of low bank beachfront located at 15275 Gibraltar Road, Anacortes Skagit County, Washington. The appellant cites, market comps; significant capitol improvements required due to deterioration, end of life – roof, windows, bulkhead, garden shed/porch. Bathrooms incorrect – 1 full, ¼ bath, ½ bath.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal. The purchase history shows that the purchase transaction for \$ 1,465,000 as recorded on July 3, 2024, via warranty deed appears to have been a family sale without exposure to the market, with the sellers providing below-market-rate financing. The assessor notes that their market evidence provides support for the assessed value and requests that the board sustain the current valuations as apportioned.

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 the petition, the appellant stated that a number of capital improvements are required, yet no documentation was provided to the board such as representative photos and estimates of associated costs to cure. Other than the family sale purchase of the subject property, the appellant did not submit any comparable sales. 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

  
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Rich Holtrop, Chair

Dated:

Mailed:



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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)