

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

March 12, 2025

Jay Ham  
3153 Biz Point Road  
Anacortes, WA 98221

PETITIONER: Jay Ham  
PETITION NO: 24-028  
PARCEL NO: P46725

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 311,300	\$ 311,300
IMPROVEMENTS	\$ 270,700	\$ 270,700
TOTAL	\$ 582,000	\$ 582,000

The petitioner was present at the February 27, 2025, hearing.

This property is described as a residential home situated on 4.8 acres located at 3153 Biz Point Road, Anacortes, Skagit County, Washington. The appellant cites, the property is on Cypress Island, and I have lived there for 30 years. The valuation went up 47%. Most recent sales on Cypress Island have been in Strawberry Bay and are more like Anacortes and more citylike. The Northwest part of the island where my property is, it is more difficult to get to. There are no roads. Comparable sales from the Assessor are from Sinclair Island. It is easier to get to. It does not have difficult terrain and has roads. I have a conservation easement on my property. I cannot build more, and you must do selective harvesting. I am not in it for the money, I just don't want to pay higher taxes for a property that is difficult to get to and is on an island that has a lack of services.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the 19 acres of conservation easement is reflected in the assessed value. The assessors also noted that they provided market evidence that supports the current assessment. The Assessor requests the board sustain the current evaluation.

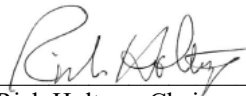
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. In this case, the petitioner provided a letter with limited comparable sales data and further commentary regarding Cypress and Sinclair Islands and the conservation easement limitations. However, no supportable market evidence was submitted. 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)