

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

March 12, 2025

David Lynch
120 Northshore Drive
Bellingham, WA 98226

PETITIONER: David Lynch
PETITION NO: 24-029
PARCEL NO: P133188

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 395,100	\$ 395,000
IMPROVEMENTS	\$ 537,300	\$ 537,300
TOTAL	\$ 932,400	\$ 932,400

The petitioner was not present at the February 27, 2025, hearing.

This property is described as a residential home situated on 1 acre located at 2567 Boulder Reef Lane, Anacortes, Skagit County, Washington. The appellant cites, Sinclair Island, is a remote location without ferry service, and electric power, water or sewer services. Properties on Sinclair vary tremendously in value and sale price, according to where they are located on the island. In general, properties on the south, and western side of the island, have tended to be much more valuable, due to neighborhood development, with a road nearby and relatively easy beach access by boat. Our property is located on the remote north side of the Island, behind Boulder Reef. Travel to our property and others on the north shore is difficult due to the location being far removed from the road, as well as shallow water conditions with large, erratic boulders on the beach, that limit navigation and approach by boat to only high tide conditions. Skagit County never repaired the Skagit County Dock on Sinclair Island after a storm in 2011, and so now, our limited beach access is the only practical way to get to our property. We believe that our property should be valued in comparison with other North Shore properties and not with other comparable properties on the island.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, did not provide a response or testify due to the lack of evidence provided by the petitioner.

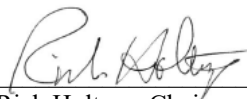
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

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, but did not provide documentary market evidence. 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