

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

March 12, 2025

Joe & Rolynn Rose
3301 20th Street
Lubbock, TX 79410

PETITIONER: Joe & Rolynn Rose
PETITION NO: 24-165
PARCEL NO: P32766

| | <u>ASSESSOR'S VALUE</u> | <u>BOE VALUE DETERMINATION</u> |
|--------------|-------------------------|--------------------------------|
| LAND | \$ 532,300 | \$ 532,300 |
| IMPROVEMENTS | \$ 1,165,000 | \$ 1,165,000 |
| TOTAL | \$ 1,697,300 | \$ 1,697,300 |

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

This property is described as a residential home situated on 7.09 acres located at 6295 South Shore Road, Anacortes, Skagit County, Washington. The appellant cites, value increase of 36.5% does not reflect the true and fair market value for this property. The comparison of our property to 4483 Guemes Island Road is not a fair comparison because of that property's location and views. That property is located near Guemes Island Resort and is north facing with peaceful views of Samish Bay, Lummi Island and Mount Baker. The property also has two dwellings on it. Our property at 6295 South Shore Road is on the opposite end of Guemes and is south facing with views of Guemes Channel, the Dakota Shipyard, Fidalgo Bay and the Oil Refinery. Both the shipyard and refinery operate 24/7 with accompanying lights and noise. The price we paid for this property 07/26/2021 included all of the upgrades and improvements completed by the seller over the prior 12 months. The only addition we added was a handicap lift (\$32,000) for a disabled resident/owner.

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

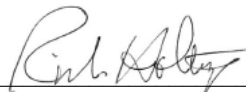
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. In this case, the petitioner submitted a letter, but did not submit sufficient evidence to support their request for 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