

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

March 12, 2025

Jonathan & Sandra Prescott
7133 Glencoe Lane
Anacortes, WA 98221

PETITIONER: Jonathan & Sandra Prescott
PETITION NO: 24-171
PARCEL NO: P60779

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 178.500	\$ 178.500
IMPROVEMENTS	\$ 926.800	\$ 926.800
TOTAL	\$ 1,105,300	\$ 1,105,300

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

This property is described as a residential home situated on 3.1 acres located at 7133 Glencoe Lane, Anacortes, Skagit County, Washington. The appellant cites, residential properties on Guemes Island have continued to soften in 2023 and 2024. A comparable property sold at 69% of the assessed value in 2023 for \$750,000 and one year later, sold for \$790,000, reinforcing a more accurate market value.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment. The Assessor requests the board sustain the current evaluation.

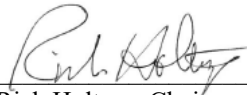
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The assessor's four comparable sales, which included three of the petitioner's sales, bracket the subject property characteristics and overall valuation. 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

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