

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

March 12, 2025

Keith Omev  
1511 Mill Ave  
Bellingham, WA 98225

PETITIONER: Keith Omev  
PETITION NO: 24-183  
PARCEL NO: P67178

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 317,100	\$ 317,100
IMPROVEMENTS	\$ 158,600	\$ 158,600
TOTAL	\$ 475,700	\$ 475,700

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

This property is described as a residential home situated on .91 acres located at 2330 Leadbetter Place, Anacortes, Skagit County, Washington. The appellant cites, two 5-acre parcels sold for \$50,000-\$75,000 behind our property in the last two years. We have put approximately \$20,000 into the cabin since purchase. New roof, siding, paint. We have a dug well with limited water, small solar electricity, and no toilet due to the rotten floor which is being repaired. Sinclair has no county benefits of any kind, yet we pay taxes to the county. Most cabins on the island cannot get insurance, no access to the island, so the property cannot be compared to islands with access.

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

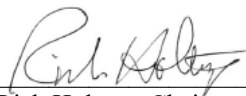
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The petitioner cited two unidentified bare land sales which the board was unable to verify. Nor did they provide evidence of structural damage, documented repair bids, or other market evidence in support of a value reduction. 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](http://bta.state.wa.us)