

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

March 12, 2025

Rosebud Island Properties, LLC.
7841 Vantage View Place
Fort Collins, CO 80525

PETITIONER: Don Fraley
PETITION NO: 24-185
PARCEL NO: P65688

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 510,100	\$ 510,100
IMPROVEMENTS	\$ 458,300	\$ 458,300
TOTAL	\$ 968,400	\$ 968,400

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

This property is described as a residential home situated on .3 acres located at 6968 Channel View Drive, Anacortes, Skagit County, Washington. The appellant cites, Rosebud Island Properties own three parcels (P65689, P65688, and P65692). These properties have been in the family for 37 years. We agree with the new values for P65689 and P65692. We are requesting a review of P65699. Parcel P65688 is a 37-year-old home on .3 acres built by my mom. The family also owns the adjacent waterfront property, a .31-acre lot, P65689 which has a new value of \$405,550. Given that both lots are the same size, waterfront2, and adjacent, we are requesting that the land value on P65688 be adjusted down from \$510,100 to match the new value of the adjacent lot at 405,550. This brings the newly requested value to 863,800 at 7% increase from the current value. Enclosed find notice of value for two properties and the taxpay petition.

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 comparing the properties they own, but 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