

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

March 12, 2025

Christopher Pforr
7740 Cypress Way
Anacortes, WA 98221

PETITIONER: Christopher Pforr
PETITION NO: 24-324
PARCEL NO: P66087

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 425,800	\$ 425,800
IMPROVEMENTS	\$ 158,600	\$ 158,600
TOTAL	\$ 584,400	\$ 584,400

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

This property is described as a residential home situated on .4 acres located at 7740 Cypress Way, Anacortes, Skagit County, Washington. The appellant cites, this lot sat unsold for years, nobody wanted it. I paid \$125,000 for it in 2020, how can its value have increased more than threefold during that time? There are scant recent sales of similar properties. Here are 3 non-sale examples, all similar small south facing waterfront lots: 7537 Holiday Blvd. P66047. 2015 sale at \$100,000. Current land market value \$169,700. 7503 Holiday Blvd. P66041. 2020 sale at \$128,000. Current land market value \$287,000. 7497 Holiday Blvd. P66000 2021 sale at \$198,000. Current land market value \$241,200. I spent most of my life savings to buy this property and build my small retirement home. My annual income is now social security, currently \$1,090 per month, which I think will be largely consumed by my property taxes if this new assessment stands.

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.

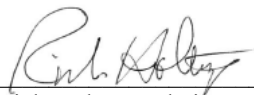
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. Although multiple bare land sales were provided by the petitioner, they do not compare to the subject due to older sales dates, and the assessment of the subject property includes a single-family residence. 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