

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

March 17, 2025

Cary Varas & Stephanie Garza
1206 33rd Street
Anacortes, WA 98221

PETITIONER: Cary Varas & Stephanie Garza
PETITION NO: 24-031
PARCEL NO: P57920

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 362,500	\$ 362,500
IMPROVEMENTS	\$ 387,500	\$ 387,500
TOTAL	\$ 750,000	\$ 750,000

The petitioner was not present at the March 6, 2025, hearing.

This property is described as a residential home located at 1206 33rd Street, Anacortes, Skagit County, Washington. The appellant cites, two three story, five-unit condo buildings were constructed in place of what used to be a small residential single-story home on a large lot. These buildings look down into our backyard and block our view of the bay, Mt. Baker, and green space. They have also added significant vehicle noise. We formally contested this development.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, did not testify orally due to the lack of evidence provided by the appellant. However, the Assessor provided a response indicating that the subject is not being valued as view property and recommends that the Board of Equalization sustain the 2024 assessed value.

BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. In this case, the petitioner did not submit market 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