

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

March 17, 2025

Thomas Bugge
5129 Guemes Island Road
Anacortes, WA 98221

PETITIONER: Thomas Bugge
PETITION NO: 24-135
PARCEL NO: P61708

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 752,200	\$ 752,200
IMPROVEMENTS	\$ 577,000	\$ 577,000
TOTAL	\$ 1,329,200	\$ 1,329,200

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

This property is described as a residential home located at 5129 Guemes Island Road, Anacortes, Skagit County, Washington. The appellant cites, P61713 Sold on July 3 for \$650,000 as a lot. It is over twice the size of our lot with more than double the beach front. All lots using the Guemes Water Association well have been informed that the well isn't approved, and no more permits will be issued reducing the value of all the properties.

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 valuation.

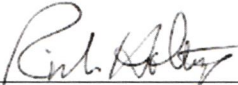
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. No documentation was provided to support the statement concerning the Guemes Water Association. The assessor has recognized that the sale of an undeveloped parcel does not compare to a fully developed residential site or property. 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