

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

March 14, 2025

Carl & Rachel Lenander
1504 M Avenue
Anacortes, WA 98221

PETITIONER: Carl & Rachel Lenander
PETITION NO: 24-349
PARCEL NO: P55556

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 345,300	\$ 345,300
IMPROVEMENTS	\$ 452,300	\$ 452,300
TOTAL	\$ 797,600	\$ 797,600

The petitioner was present at the March 6, 2025, hearing.

This property is described as a residential home situated on .21 acres located at 1504 M Avenue, Anacortes, Skagit County, Washington. The appellant cites, every comparable sale that was sent were all tri-plex or four-plex and I live in a duplex previous appeal. Comparable sale 4010 L Avenue 755,000 sale price. Upon completion the property will be \$800,000 next year. The property is under construction. I don't have a certificate of occupation. I am living in a small portion of 720sqft. I have asked for relief due to that. I am doing the construction myself. The valuation is too high.

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.

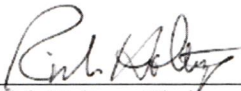
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. Regarding properties with new construction, the assessor is required to assess the fair and true value of the real property with an effective date of July 31 each year as a percentage of completion per RCW 36.21.070, 36.21.080, and WAC 458-12-342. 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