

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

March 25, 2025

Stephen Brinigar Trust
5 Beach Drive, Unit A
La Conner, WA 98257

PETITIONER: Stephen Brinigar
PETITION NO: 24-197
PARCEL NO: P15200

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 657,900	\$ 657,900
IMPROVEMENTS	\$ 1,195,800	\$ 1,165,800
TOTAL	\$ 1,853,700	\$ 1,823,700

The petitioner was present at the March 13, 2025, hearing.

This property is described as a residential home situated on 2.51 acres located at 5 Beach Drive, Unit A, La Conner, Skagit County, Washington. The appellant cites, in January 2022, I purchased the property for \$1,500,000. The property had been on the market for seven years. It sold for \$850,000 in June of 2018. The value has increased in value by 24% in two years. The assessor made an error in the records concerning the size of the property. The square footage is overstated by 650 square feet. There is not a finished basement. Brian and I discussed this and agreed that there would be a \$30,000 reduction.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that he did offer a stipulation with a \$30,000 reduction due to the unfinished basement.

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. The petitioner provided portions of an undated property inspection report in addition to a few sales and oral testimony in support of the requested value reduction. In this case the Board finds that the petitioner has provided ample documentation to overcome the standard necessary to overrule the assessor.

Upon motion duly made and seconded, the Board overrules the Assessor two to one and assigns a new assessed value of \$1,823,700.

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