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SKAGIT COUNTY

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December 11, 2025

Julienne Nester
2213 35th Court
Anacortes, WA 98221

BOE #: 25-041
PARCEL (PID) #'s: P112556

Dear Taxpayer:

The Assessor's Office has received your petition to the Skagit County Board of Equalization (BOE) appealing the assessed value of your property. The following **Assessor Appeal Response** is not considered a single property appraisal, but rather an administrative process complying with the Assessor's responsibilities as outlined in RCW 84.48.150. The analysis is intended to ensure that the assessed value of your property is reasonable with the value of comparable properties in your market area. The information provided here is evidence in support of the valuation of this single property that was produced via a mass appraisal process developed and reported in accordance with Standards 5 and 6 of the Uniform Standards of Professional Appraisal Practice.

This response is intended for use by the appellant and the BOE, and it has been supplied to both parties. It contains data that we have on record regarding the subject property, as well as for similar properties that have recently sold. If you have any questions regarding the enclosed response, please contact the Assessor's office at (360) 416-1780.

If upon review of the enclosed information, you now agree with the Assessor's recommended values, please contact either the Assessor or the BOE to withdraw the appeal and cancel your hearing.

Please also contact the BOE directly if you have any scheduling issues with the hearing date that was provided under separate cover. The BOE's direct points of contact are (360) 416-1151, and BOEhearings@co.skagit.wa.us.

Respectfully,

Skagit County Assessor's Office

ASSESSOR APPEAL RESPONSE



PROPERTY SUMMARY INFORMATION

Property Owner: Julienne Nester
Site Address: 2213 35th Court
Anacortes, WA 98221

BOE #: 25-041

Parcel (PID) #'s: P112556

Purchase history: The subject property has not been transacted in the past 5 years.

<u>P112556 (BOE 25-041)</u>	<u>Assessment Roll Value</u>	<u>Assessor's Recommended Value</u>
Improvements	\$ 606,800	\$ 606,800
Land	\$ 327,300	\$ 327,300
Total	\$ 934,100	\$ 934,100

ASSESSOR COMMENTS

As a test of the Assessor's concluded value for the subject property, a search was undertaken for recent market prices being paid for similar Anacortes residential properties. The results include five comparable sales. The Assessor analyzed the seven comparables supplied by the appellant. The strongest three were used in this analysis complimented by two other comparable sales found by the Assessor. These sales reflect the true and fair market value of the subject property.

No two properties are ever identical; the sale properties have some features that are superior to the subject whereas other property attributes are inferior. All feature differences must be accounted for through sale price adjustments - both upward and downward - to equalize the comparable property to the subject. Combining these differences produces an overall net adjustment, considered a "relative comparability", and this dictates what direction a sale price should be adjusted to make that sale price a more accurate indicator of the subject's market value. The comparable sales are arrayed below, along with their net opinions of relative comparability.

Sale 3	\$ 944,000	≈	Comparable
			←← Subject Property 2025 AV @ \$ 934,100
Sale 4 (Pet f)	\$ 850,000	↑	Slightly Inferior
Sale 1	\$ 825,000	↑	Slightly Inferior
Sale 2 (Pet e)	\$ 823,000	↑↑	Inferior
Sale 5 Pet (b)	\$ 788,000	↑↑	Inferior

CONCLUSION

The five comparable sales provided by the Assessor reflect an unadjusted sale price range of \$788,000-\$944,000. The subject property falls at the top of this value spectrum, which shows support for its assessment. Moreover, recognizing and reconciling the relative comparability's is necessary, and this occurs by adjusting the sale prices accordingly to equalize them to the subject's property attributes. This process serves to lift the bottom of the value spectrum up towards the subject to show even stronger support for its assessed value of \$934,100. The Assessor therefore recommends that the Board of Equalization sustain the subject property's 2025 assessed value.



December 11, 2025

Doug Webb, Skagit County Deputy Assessor

Date

Comparable Sales Grid

Features	Subject	Sale 1	Sale 2	Sale 3	Sale 4	Sale 5
Property Photo						
Property ID	112556	112541	112549 (Pet e)	121793	121968 (Pet f)	121971 (Pet b)
Address	2213 35TH COURT	2220 35TH COURT	2315 35TH COURT	1512 38TH STREET	2617 FIR CREST BLVD	2711 FIR CREST BLVD
City	ANACORTES	ANACORTES	ANACORTES	ANACORTES	ANACORTES	ANACORTES
Subset	582 ANASFV	582 ANASFV	581 ANASNV	581 ANASNV	581 ANASNV	581 ANASNV
Market Value/Sale Price	\$934,100	\$825,000	\$823,000	\$944,000	\$850,000	\$788,000
Appraisal Year/Sale Date	2025	10/09/2023	06/16/2025	07/23/2024	10/14/2025	03/21/2024
Excise Number	N/A	20238352	20251943	20241522	20253416	20249985
Year Built	1998	1998	2001	2005	2005	2005
Building Style	2	1.5	2	2	2	2
Building Quality	MSG	MSG	MSG	MSG	MSG	MSG
Building Condition	G	VG	G	VG	VG	VG
Total Finished Living Area	2950	2660	2535	3149	2559	2556
Bedrooms	4	3	3	4	3	4
Bathrooms	3FB, HB	MB, FB, HB	2FB, HB	MB, FB, 3QB, HB	MB, FB, HB	MB, FB, HB
Heat Type	FA	FA	FA	FA	FA	FA
Garage/Carport Sq Ft	450 GBI	552 GBI	480 AGAR	601 AGAR	552 AGAR	552 AGAR
Patio/Deck Sq Ft	84	492	42	434	267	471
View	FAIR	FAIR	NONE	NONE	NONE	NONE
Acres	0.16	0.18	0.17	0.23	0.14	0.17

The above are recorded sales acquired from the Skagit County Assessor's databases. Skagit County makes no warranty and assumes no responsibility or legal liability for the accuracy, completeness, reliability, timeliness of usefulness of any information available from these records. Please carefully review the data. Use only those sales you feel are comparable to the Subject parcel.

Comparable Sales Map



