

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

March 13, 2025

Overview Properties LLC  
Attn: Steve Verbarendse  
P.O. Box 507  
Anacortes, WA 98221

PETITIONER: Steve Verbarendse  
PETITION NO: 24-099  
PARCEL NO: P13596

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 430,600	\$ 430,600
IMPROVEMENTS	\$ 2,652,600	\$ 2,652,600
TOTAL	\$ 3,083,200	\$ 3,083,200

The petitioner was present at the March 4, 2025, hearing.

This property is described as an industrial property situated on 1.45 acres located at 9884 Padilla Heights Road, Anacortes, Skagit County, Washington. The appellant cites, our assessed value has had a massive jump, but nothing has changed. We looked for comparable sales. We feel the value should be \$2,000,000 or \$1,885,600. We think the land value should be \$307,600 which is what it was in 2024. We are a local contractor in the area, and we built this building. The increase in Skagit is astronomical compared to other counties we own property in. This building's value doubled in a year with no changes. 94% increase in building value. We have finished office space in the building. This space should be \$154 per square foot. The downstairs is unfinished. There is no drywall and no amenities. There is 3550 square feet of unfinished space. This should be \$60 per square foot. Total warehouse space of 10,200 square feet. We feel this should be \$80 per square feet. There isn't much for comparable sales in our area. This building is an outlier. We are on a septic. There is no sewage in the area. Roads are unfinished. It is an area that doesn't have a lot of development. We are not highway frontage. The only comparable sale that we could find was in Burlington, the building has been on sale for a long time for \$1.5 million. The last offer was over eight months ago. Office building with a little open space. We have a realtor who believes our building would sell for around \$2 million.

The Assessor, represented by Deputy Assessor Andrew Corcoran, 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. The petitioner cited amounts of finished and unfinished areas, and price per square foot cost numbers, yet provided no supporting documentation for consideration. In addition, limited sales documentation was provided. In this case, the petitioner did not submit sufficient 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](http://bta.state.wa.us)**