

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

March 14, 2025

Scott Nelson
3514 Cedar Glen Way
Anacortes, WA 98221

PETITIONER: Scott Nelson
PETITION NO: 24-064
PARCEL NO: P56184

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 545,000	\$ 545,000
IMPROVEMENTS	\$ 409,500	\$ 409,500
TOTAL	\$ 954,500	\$ 954,500

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

This property is described as a residential home located at 1301 D Avenue, Anacortes, Skagit County, Washington. The appellant cites, the building needs a roof, still have original. Needs new backyard decks built. The interior is all original and we have only been replacing what breaks. Needs a complete remodel.

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. The petitioner provided comparable sales, but they were single family homes. The assessor provided comparable sales for multi-family properties, similar to the subject 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