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

March 17, 2025

Taunya Sell 7764 Cypress Way Anacortes, WA 98221 PETITIONER: Taunya Sell PETITION NO: 24-150 PARCEL NO: P66089

## ASSESSOR'S VALUE BOE VALUE DETERMINATION LAND \$ 464,000 \$ 464,000 IMPROVEMENTS \$ 593,800 \$ 593,800 TOTAL \$ 1,057,800 \$ 1,057,800

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

This property is described as a residential home situation on .4 acres located at 7764 Cypress Way, Anacortes, Skagit County, Washington. The appellant cites, we own two parcels. P66089 and P66088 and they are the same size. The parcels have different land values. One is \$406,000 and the other property is valued at \$146,000. We bought both parcels in 2020 for \$750,000. Our next-door neighbor that has a little less property, hasn't sold their property for over 200 days for \$1.2 million. The house that we bought was not good, our roof leaks all the time. The decks leak and the railings are rusting. The windows failed.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the two parcels land difference is because P66088 is listed as not developable and is used for water share. The assessor believes their 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 did not provide documentation for the repairs needed on the home. 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.

Dated:

Skagit County Board of Equalization

Rich Holtrop, Chair

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Creater Clark 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