

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

March 24, 2025

Timothy & Janel Nelson  
10 Eagles Nest  
La Conner, WA 98257

PETITIONER: Timothy & Janel Nelson  
PETITION NO: 24-051  
PARCEL NO: P15204

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 551,700	\$ 551,700
IMPROVEMENTS	\$ 384,500	\$ 384,500
TOTAL	\$ 936,200	\$ 936,200

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

This property is described as a residential home situated on 2.58 acres located at 10 Eagles Nest, La Conner, Skagit County, Washington. The appellant cites, the assessor overvalued our land. Two properties near us, Lot 11 P15197 and Lot 12 P15213. Both lots have more land that can be divided. Lot 11 has over 5 acres and valued at \$540,000. Lot 12 also has over 5 acres and is valued at \$589,000. My lot, Lot 10, has 2.58 acres and is valued at \$557,000. I have half the property size and it's being assessed for more.

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 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 provided one sale of vacant land in the subject neighborhood to compare with the fully developed subject property, and three nearby properties used as assessment comparisons which do not qualify as valid market support. 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)