

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

April 8, 2025

Geivett Investments LLC
Attn: Greta Geivett
35035 S Shore Drive
Mount Vernon, WA 98274

PETITIONER: Greta Geivett
PETITION NO: 24-146
PARCEL NO: P122539

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 563,100	\$ 563,100
IMPROVEMENTS	\$ 1,217,900	\$ 1,217,900
TOTAL	\$ 1,781,000	\$ 1,781,000

The petitioner was not present at the March 27, 2025, hearing.

This property is described as a residential home situated on 1.03 acres located at 35035 South Shore Drive, Mount Vernon, Skagit County, Washington. The appellant cites, assessor's value exceeds value found by licensed appraiser Robert Bodkin #1702350 on 9/6/2024.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the appraisal provided by the petitioner had no indication of waterfront footage for the comparable sales, and no indication of the reasoning for the amount of adjustment for location. The Assessor requests the board sustain the current evaluation.

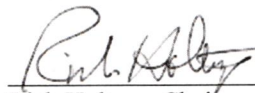
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. While the petitioner provided an appraisal and comparable sales, some of the combined adjustments raise questions about the contribution of individual features not itemized for comparison, resulting in ambiguity and a lack of confidence in the overall value conclusion. In this case, the petitioner did not submit sufficient 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