

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

April 8, 2025

Michelle Newman
16715 32nd PL NE
Lake Forest Park, WA 98155

PETITIONER: Michelle Newman
PETITION NO: 24-317
PARCEL NO: P66837

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 392,100	\$ 392,100
IMPROVEMENTS	\$ 76,500	\$ 76,500
TOTAL	\$ 468,600	\$ 468,600

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

This property is described as a residential home situated on .1 acres located at 32779 South Shore Drive, Mount Vernon, Skagit County, Washington. The appellant cites, the existing 480 square foot cabin is no longer viable, lacking essential services such as water, septic, and heating. The overall lot size is only 4356 square feet and while it has 160 feet of lakefront, much of this area is not usable. Access to the property is problematic, particularly during the winter months when snow renders it impossible to navigate. Implementing a septic system would require an alternative solution, such as a composting or electronic system, as traditional options are impracticable due to the site conditions. Additionally, obtaining a water certificate from the Department of Ecology to use Lake Cavanaugh as its water source would be necessary since a well is not feasible. This is a lengthy and arduous process. Given these factors, the current structure holds little to no value, and the lots dimensions and topography pose significant obstacles to construction a new building with basic amenities. Although the tax assessment has been reduced by \$56,700. We believe that this figure remains too high. According to Jackie Chriest and Greta Geivett, Lake Cavanaugh Realty, the maximum price a buyer could reasonably be expected to pay is \$395,000

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, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The assessed value was supported by both the assessor's comparable sales and the AVM the petitioner submitted. Further, the stated opinion from Lake Cavanaugh realtors does not include supporting documentation for their estimated value. 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