

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

April 8, 2025

Sarah Flemming
1210 Lakeview Blvd E. 102
Seattle, WA 98102

PETITIONER: Sarah Flemming
PETITION NO: 24-323
PARCEL NO: P53090

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 240,400	\$ 240,400
IMPROVEMENTS	\$ 309,400	\$ 309,400
TOTAL	\$ 549,800	\$ 549,800

The petitioner was 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 assessed value is too high. The home was appraised at \$500,000 in November of 2021. My tenant asked about purchasing the home in October of 2023. I offered to sell the home to him for \$510,000 after consulting with a realtor. The tenant had an inspection done as well and due to the amount of work that needs to be done, he has declined to purchase the home. The realtor had advised that we would be lucky to get \$500,000 for this property.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the appraisal provided from November 2021 is more than two years prior to the effective date of assessment and does not reflect market conditions as of January 1, 2024. They also testified that their market evidence supports the assessment and requests that the Board sustain the current valuation


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 Board recognizes the petitioner's provided appraisal as a representative benchmark value as of November 2021. However, significant changes have occurred in the real estate market subsequent to that time indicating that the appraisal has minimal relevance to this appeal. 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