

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

April 10, 2025

Mary Kay Going
18398 S West View Road
Mount Vernon, WA 98274

PETITIONER: Mary Kay Going
PETITION NO: 24-040
PARCEL NO: P74678

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 575,800	\$ 575,800
IMPROVEMENTS	\$ 1,861,700	\$ 1,861,700
TOTAL	\$ 2,437,500	\$ 2,437,500

The petitioner was present at the April 1, 2025, hearing.

This property is described as a residential home situation on .73 acres located at 17298 Lake View Boulevard, Mount Vernon, Skagit County, Washington. The appellant cites, my appraisal was dismissed in 2023. There were no comparable sales in the area of our new home. Why is there such a big disconnect between the appraisal and assessed value. I focused on sales 2, 4 and 5. The home that is most comparable to our home is sale 2. We are larger in square footage, but they have an ADU. Sales 4 and 5 have more acreage and sale 5 has more amenities such as a 12 car garage. Sale 4 is a well-maintained property and in a less congested area. My home is being assessed at \$500,000 over the appraisal. Prior to submitting my petition I made a call to the assessor's office and they advised me to appeal because it seems there may be an error in the assessment.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a written response with six comparable sales in support of the assessment. They stated that assessed values in this neighborhood are trailing an appreciating market and currently have an assessment to sale price ratio of 94%. The Assessor requests 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 petitioner provided an independent appraisal with five closed sales. Four of the five closed sales are medium and high bank saltwater frontage properties between approximately 14 to 22 miles from the subject, which were used to compare to the freshwater lakefront subject property. The appraisal concludes that sales 1 and 2 receive the greatest weight due to the least amount of net and gross adjustments, yet the final value estimate is nearer to the low end of the indicated value range. Sales 1 and 2 bracket the subject's assessed value with a mean and median value that appear to support the Assessor's valuation. In this case, the petitioner did not submit sufficient 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