

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

April 11, 2025

33072 Properties LLC
Attn: Clark Shaefer
15224 14th Dr SE
Mill Creek, WA 98012

PETITIONER: Clark Shaefer
PETITION NO: 24-069
PARCEL NO: P66881

| | <u>ASSESSOR'S VALUE</u> | <u>BOE VALUE DETERMINATION</u> |
|--------------|-------------------------|--------------------------------|
| LAND | \$ 373,500 | \$ 373,500 |
| IMPROVEMENTS | \$ 1,050,200 | \$ 1,050,200 |
| TOTAL | \$ 1,423,700 | \$ 1,423,700 |

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

This property is described as a residential home situation on .23 acres located at 33072 West Shore Drive, Mount Vernon, Skagit County, Washington. The appellant cites, in terms of comparable sales that the assessor put together, they gave me four sales. I disregard sale 1. It is a home on Bamboo Lane, and it is not comparable to my property or other properties. Sale 2 on Deer Park Lane has an assessed value of \$1.3 million but it is sold for \$1.2 million. Sale 3 sold for 14% less than the assessed value and Sale 4 sold for 17% less than the assessed value. Sale 4 is a log cabin, and it was deemed to be slightly superior to our property. Sale 2 was labeled as inferior. Sale 3 was labeled inferior, but the property is listed as very good condition. I think my property should have an additional percent reduction. Our home is 17 years old.

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 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 assessment to sale price ratio for comparable sales which occurred in the second and third quarter of 2024 are an indication of adjustments that may be made for the upcoming 2025 assessment year. The comparable sales provided by the petitioner were utilized in the Assessor's response with one additional sale. These sales provide adequate support for the subject's current 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