

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

April 9, 2025

Dale & Mary Galvin
520 Hemlock Way, Apt 5
Edmonds, WA 98020

PETITIONER: Dale & Mary Galvin
PETITION NO: 24-184
PARCEL NO: P29894

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 631,200	\$ 631,200
IMPROVEMENTS	\$ 2,683,100	\$ 2,533,100
TOTAL	\$ 3,314,300	\$ 3,164,300

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

This property is described as a residential home situated on 1.38 acres located at 17958 Cove Lane, Mount Vernon, Skagit County, Washington. The appellant cites, purchased the property in October. Our appraisal lists the two defects of the home. The roof cost \$101,000 to be replaced and it was replaced this year. The docks are decaying and rotting. The home was built in 1983. The assessor provided their comparable sales and all of the comparable sales are past the effective date of January 1, 2024. I selected five comparable sales from Lake Stevens to Bellingham. We appraised the property for \$2.75 million. This property is a basic property and of good quality.

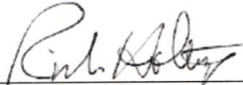
The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment. They asked that due to lack of clear, cogent, and convincing evidence from the petitioner, the Board sustain 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 independent appraisal provided by the petitioner does not convince the Board of the need to adjust the assessed value. However, the documented evidence including repair estimates, a home inspection report, and oral testimony, indicate that the cost to cure items showing significant physical depreciation is not considered to be reflected in the Assessor's valuation. Therefore, upon motion duly made and seconded, the Board votes unanimously to overrule the Assessor and assign a new value of \$3,164,300 for the subject property.

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