

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

May 8, 2025

Lisa Lewis
17228 Sam Bell Road
Bow, WA 98232

PETITIONER: Lisa Lewis
PETITION NO: 24-067
PARCEL NO: P106778

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 309,900	\$ 247,900
IMPROVEMENTS	\$ 546,800	\$ 546,800
TOTAL	\$ 856,700	\$ 794,700

The petitioner was present at the April 24, 2025, hearing.

This property is described as a residential property on 2.5 acres located at 17228 Sam Bell Road, Bow, Skagit County, Washington. The appellant cites, Sam Bell Road, is well known for its winter flooding from the nearby Samish River, making the full acreage unusable for many weeks each year. I have attached a few photos for reference. This makes the property far less attractive to potential buyers. This is a relatively small local "Allen" area from my house going west to Chuckanut Drive, which may not be reflected in your property assessment if compared to other sales not affected by floods.

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, Angie Bossarte, and Betta Spinelli.

The petitioner provided photographic evidence with narrative and oral testimony calling attention to multiple years of recurring flood events, which, at times, have restricted access to the residence. The Board does not believe that the Assessor has adequately reflected this condition and recognizes that the Petitioner has provided ample documentary evidence to overcome the standard necessary to overrule the Assessor, applying a 20% reduction to the land.

Upon motion duly made and seconded, the Board overrules the Assessor and assigns a new assessed value of \$794,700.

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