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

May 1, 2025

Andrew Holmstrom 23827 Brightwood Lane Sedro Woolley, WA 98284 PETITIONER: Andrew Holmstrom

PETITION NO:24-199 PARCEL NO: P127393

	ASSESSOR'S VALUE		BOE VALUE DETERMINATION	
LAND	\$	219,300	\$	219,300
IMPROVEMENTS	\$	774,700	\$	774,700
TOTAL	\$	994,000	\$	994,000

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

This property is described as a residential property on 1 acre located at 23827 Brightwood Lane, Sedro Woolley, Skagit County, Washington. The appellant cites, the assessed value of my home is an inaccurate assessment of the fair market value and inequity among comparable homes. The home at 23806 Thornwood sold in August of 2023 as an equestrian property. This is larger than my home with 5 acres and I am on 1 acre. I do not have a shop or barn on my property. This is not a fair comparable sale. My home is 2974 square feet. 6930 Fay Place is 4,000 square feet and their 36 by 48 shop is not being accounted for. My home is being valued at \$260 per square feet. There are inconsistencies.

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 evaluation.

BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The Petitioner provided comparable sales evidence consisting of residential properties with locations that range from Conway to Concrete on parcels that are .15 to 10.00 acres in size. The Assessor's comparable sales reflect tighter location and property characteristics parameters resulting in bracketing for the subject property. 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.

Dated:

Nailed:

Skagit County Board of Equalization

Rich Holtrop, Chair

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