

Board Orders

The Department's form is easy to use!

Reset form

Order of the _____
County Board of Equalization

Property owner: _____
Parcel number(s): _____
Assessment year: _____ Petition number: _____
Date(s) of hearing: _____

Having considered the evidence presented by the parties in this appeal, the Board hereby:
 sustains overrules the determination of the assessor.

Assessor's true and fair value

Land \$ _____
 Improvements \$ _____
 Minerals \$ _____
 Personal property \$ _____
Total value \$⁰ _____

BOE true and fair value determination

Land \$ _____
 Improvements \$ _____
 Minerals \$ _____
 Personal property \$ _____
Total value \$⁰ _____

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

Dated this _____ day of _____, (year) _____

Chairperson's signature: _____

Clerk's signature: _____

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.wa.gov/index.php/forms-publications/ within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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What's
the story?





OPENING



SUMMARY OF ISSUES



IDENTIFY FACTS



ANALYSIS



DECISION



SKAGIT COUNTY BOARD OF EQUALIZATION ORDER
ASSESSMENT YEAR 2022 – TAX YEAR 2023

██████████
13176 Marihugh Road
Mount Vernon, WA 98273

PETITIONER: ██████████
PETITION NO: 22-031
PARCEL NO: P35260

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$321,300	\$321,300
IMPROVEMENTS	\$585,200	\$658,700
TOTAL	\$906,500	\$980,000

The petitioner was present at the April 27, 2023 hearing.

This property is described as a residential property situated on 1.00 acres located at 13176 Marihugh Road, Mount Vernon, Skagit County, Washington. The appellant stated my neighbor at 13172 has 1.25 acres. His land is valued at less than mine. My neighbors on each side, have huge shops with living areas (addressed 13172, 13230). 13172 has more square feet living space, a shop, and full basement with outside access. Neighbors across the road have 1.98 acres – their land is valued at \$320,600. The petitioner submitted three comparable properties. She requested a value of \$672,000 for her property.

The Assessor was represented by Brian Hering who provided a response to the appeal, stating the comparable properties submitted are not comparable upon examination. Two of the three were land only sales, the third was dated. The petitioner's property was purchased for \$980,000 on 7/27/2021. This sale establishes the market value. This sale price and the comparable sales support the current assessed value. He asked that the Board sustain the current valuation.

BOE members present were Rebecca Skrinde, Betta Spinelli, and Angie Bossarte.

The Board finds that the comparable sales and assessments of nearby properties submitted by the petitioner did not support a reduction in the current assessed value. Furthermore, the board finds that the sale of the subject property in July of 2021 provides clear, cogent and convincing evidence that the value of the subject property should be increased to adjust it to the market value as of January 1, 2022.

Upon motion duly made and seconded, the Board unanimously overrules the assessor and increases the current assessed value as follows: Land \$321,300, Improvements \$658,700 Total Valuation \$980,000.

Skagit County Board of Equalization

Dated this 1st day of May, 2023


Betta Spinelli, Chair Pro-Tem

Mailed: 5/1/2023


Mona Kellogg, Clerk of the Board

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Board Decisions

