SKAGIT COUNTY BOARD OF EQUALIZATION ORDER
ASSESSMENT YEAR 2025 – TAX YEAR 2026

Dustin & Tammy Josjar
10871 Alfred St
Rockport, WA 98283

PETITIONER: Dustin & Tammy Josjar
PETITION NO: 25-004
PARCEL NO: P44731

	ASSESSOR'S VALUE	BOE VALUE DETERMINATION
LAND	$ 105,700	$ 105,700
IMPROVEMENTS	$ 630,400	$ 467,300
TOTAL	$ 736,100	$ 573,000

The petitioner was not present at the May 27, 2026, hearing.

This property is described as a residential home situated on 0.67 acres located at 10871 Alfred St, Rockport, Skagit County, Washington. The petition was filed by the sellers (Josjar) prior to the property's final assessed values being posted. The Appellant cites that the sellers had originally purchased the property in April 2020 for $435,000, made improvements including $4,500 in fencing, and listed the home for sale at $695,000 in November 2024. After two price reductions, the listing stood at $625,000 as of May 2025 with only two showings and no offers, which the Petitioner cited as evidence the assessed value exceeded market value. The Petitioner included comparable sales ranging from 2021-2024.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, noted procedural complications: the petition was filed early by the sellers, who subsequently sold the property on August 11, 2025, for $573,000 before the hearing. The buyers (Georges) were notified by mail of the pending appeal and offered a stipulated value, but did not respond. Webb indicated the sale price appeared to be an arm's-length transaction with adequate listing exposure and price reductions, and that the $573,000 sale price warranted a stipulated reduction. They asked that the board uphold the lower assessed value given by the Assessor's representative.

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

The property was previously listed and sold well below the assessed value, which provides ample evidence to overcome the standard necessary to overrule the original assessment.

Upon motion duly made and seconded, the Board overrules the original assessment and assigns a new assessed value of $573,000.

Skagit County Board of Equalization

Dated: 6/23/26

Rich Holtrop, Chair

Mailed: 6/23/26

Christian Stecher, 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**