

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

JRT Holdings Inc
14400 Metcalf Avenue
Overland Park, KS 66223

PETITIONER: Reed Frizell
PETITION NO: 24-195
PARCEL NO: P22573

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 502,400	\$	502,400
IMPROVEMENTS	\$ 2,683,000	\$	2,683,000
TOTAL	\$ 3,185,400	\$	3,185,400

The petitioner was present at the January 28, 2025, hearing.

This property is described as a commercial property situated on 8.51 acres located at 17618 Dunbar Road, Mount Vernon, Skagit County, Washington. The appellant cites the two issues are: 1. County's taxable assessment value in 2022 was \$2,173,100 and in 2023, they raised it to \$3,037,100, which is an 40% increase in one year, which doesn't make any sense and property values in the area have not changed much. 2. This facility is a 100% agricultural business. It is not a commercial or industrial use, it is an agricultural use. This whole property should have full farm exemption. We grow plants there with tissue culture technique. The main plant varieties we grow are blueberry, raspberry and blackberry plants as well as landscaping plants. This property is not being used for anything else. We should appeal for the huge increase in the taxable value of the property in one year as well as not getting the 100% farm classification. Plant propagation is a 100% farming activity.

The Assessor, represented by Deputy Assessor Andrew Corcoran, 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. In this case, the petitioner did not submit sufficient evidence to support a reduction. The Board finds that the petitioner has failed to overcome the evidentiary standard necessary to overrule the assessor. The Assessor has shown that the subject property is enrolled in the Current Use Farm and Agriculture program and receiving the maximum benefit allowed for this classification.

Upon motion duly made and seconded, the Board unanimously upholds the Assessor.


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