

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

February 24, 2025

Ownwell, Inc.
401 Tom Landry Hwy, 660901
Dallas, TX 75266

PETITIONER: Gary Swofford
PETITION NO: 24-112
PARCEL NO: P66872

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 416,400		\$ 416,400
IMPROVEMENTS	\$ 667,600		\$ 667,600
TOTAL	\$ 1,084,000		\$ 1,084,000

The petitioner's representative was present at the February 13, 2025, hearing.

This property is described as a residential home situated on .27 acres located at 33074 Deer Park Lane, Mount Vernon Skagit County, Washington. The appellant cites, comparable sales indicate the assessor's value, do not reflect the true and fair market value. We provided four comparable sales, and they range from \$815,000 to \$1,000,000 with a median sale of \$915,000. Our reduction request of \$915,000 is bracketed in the range.

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 documentation to the Assessor. However, he neglected to provide any evidence to the Board, offering oral testimony only. The petitioner did not consider the existence of finished basement living area as a contributing factor in the comparable sales, resulting in a lack of compelling evidence in the request for a reduced assessment. 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.

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