

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

February 25, 2025

Crowther Properties LLC
11392 E Salero Drive
Scottsdale, AZ 85262

PETITIONER: Tom Crowther
PETITION NO:24-212
PARCEL NO: P72377

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 2,100,800	\$ 2,100,800
IMPROVEMENTS	\$ 1,767,200	\$ 1,767,200
TOTAL	\$ 3,868,000	\$ 3,868,000

The petitioner was not present at the February 18, 2025, hearing.

This property is described as a mobile home park situated on 5.02 acres located at 521 N Skagit Street, Burlington, Skagit County, Washington. The appellant cites, the year 2023 the percent increase was 73.1%. I disagree; the value went up another 32.22% in the following year. Please have the assessor prove another 22 plus percent increase in one year!

The Assessor, represented by Deputy Assessor Andrew Corcoran, did not provide a response due to the lack of evidence to respond to.

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 a letter with information from the 2023 assessment year. The board can only make decisions on the current assessment year. 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.

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