

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

February 25, 2025

Don Burkhart
P.O. Box 999
Mukilteo, WA 98275

PETITIONER: Don Burkhart
PETITION NO: 24-240
PARCEL NO: P129743

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 0	\$ 0
IMPROVEMENTS	\$ 178,500	\$ 178,500
TOTAL	\$ 178,500	\$ 178,500

The petitioner was present at the February 18, 2025, hearing.

This property is described as an airport hangar condominium situated on 0 acres located at 15325 Crosswind Drive, Unit 410, Burlington, Skagit County, Washington. The appellant cites, my valuation has doubled over the last two years. There are two buildings of hangars. One building's hangars are valued at \$148,000 and my building's hangars are valued at \$178,000. The other building is newer than mine. There have been no improvements to my hangar. Some hangars are turned into mancaves, but mine is just a shell. I ask the BOE to uphold the fundamental underlying principle of the valuation process, that being, identical properties are identically valued.

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.

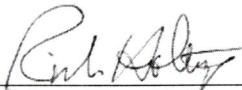
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The appellant has raised valid concerns for the valuation of hangars and the board may inquire about their own research for equalization. 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 at this time

Upon motion duly made and seconded, the Board upholds Assessor 2 to 1.

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