

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

March 5, 2025

Elizabeth Ray
5503 Vale Street
Anacortes, WA 98221

PETITIONER: Elizabeth Ray
PETITION NO: 24-108
PARCEL NO: P133056

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 0	\$ 0
IMPROVEMENTS	\$ 138,800	\$ 138,800
TOTAL	\$ 138,800	\$ 138,800

The petitioner was not present at the February 25, 2025, hearing.

This property is described as a storage hangar located at 15265 Flightline Road, Unit 2B, Burlington, Skagit County, Washington. The appellant cites, there should be no increase in value for this building since there have been no sales in the past year. The land lease with the port will be expiring in just 15 years, with no guarantee of renewal! The metal roof requires a replacement along with much of the insulation due to persistent leaks. In no way has this building value increased 100% since 2023.

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 assessor provided four comparable sales of airport hangers within one year of the assessment date. These bracket the subject property in size and were all sold for more than the assessed value. 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