

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

March 10, 2025

Hoppe & Associates, Inc  
12320 NE 8<sup>th</sup> Street, Suite 102  
Bellevue, WA 98005

PETITIONER: Hoppe & Associates, Inc  
PETITION NO: 24-206  
PARCEL NO: P23887

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 6,610,000	\$ 6,610,000
IMPROVEMENTS	\$ 6,930,600	\$ 6,930,600
TOTAL	\$ 13,540,600	\$ 13,540,600

The petitioners representative Amy Hoppe was present at the February 25, 2025, hearing.

This property is described as Short Plat on .89 acres located at 645 West Stevens Road, Burlington, Skagit County, Washington. The appellant cites, this is a new construction project. When we filed the appeal, the taxpayer was unable to tell me the percentage of the project is complete. This is not complete yet. I took 10% off the value to determine the original reduction of 12 million. My revised value is 11,700,006. I have recently learned that the project is approximately 58% complete. The assessor has assessed it at 90% complete. I did not accept the stipulation due to the inaccuracy of complete property.

The Assessor, represented by Deputy Assessor Andrew Corcoran, provided an oral response to the appeal noting that the subject property consists of multiple buildings in various stages of completion. He stated that the petitioner's evidence is an accounting of budget expenditures and does not indicate a percentage of completion. 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. 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](http://bta.state.wa.us)