

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

March 5, 2025

Greg Pellar
2750 Victoria Street
Bellingham, WA 98225

PETITIONER: Greg Pellar
PETITION NO: 24-251
PARCEL NO: P133145

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 0	\$ 0
IMPROVEMENTS	\$ 950,300	\$ 950,300
TOTAL	\$ 950,300	\$ 950,300

The petitioner was present at the February 25, 2025, hearing.

This property is described as a storage hangar located at 11784 Higgins Airport Way, Burlington, Skagit County, Washington. The appellant cites, this hangar has not increased in value, we are more than half way through a 30 year lease with the Port of Skagit and no guarantee to renew. Our roof needs replacing at the cost of \$25,000 and much of the insulation needs repairs. There are no comparable sales to reflect this high increase in value

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 subject property is an anomaly, the hangar has an attached two-story office tower structure. The petitioner stated in oral testimony that he is seeking procedural information for a possible future 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