

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

March 10, 2025

Greg Pellar
2750 Victoria Street
Bellingham, WA 98225

PETITIONER: Greg Pellar
PETITION NO: 24-252
PARCEL NO: P129764

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 0	\$ 0
IMPROVEMENTS	\$ 175,800	\$ 175,800
TOTAL	\$ 175,800	\$ 175,800

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

This property is described as a storage hangar located at 11784 Higgens Airport Way, Burlington, Skagit County, Washington. The appellant cites, price jumps usually last 4 – 5 years. The last big one was in 2022, and I agree that is okay. The jump for 2024 is way higher than the inflation rate yearly added. Another issue is value goes down as lease time deteriorates. As one gets closer to the end value starts downfall exponentially. There are empty rental hangars on the field that are too high to rent. The value of a building is based on rent income to pay for them to be built.

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