

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

March 21, 2025

Blue Mystique LLC  
Attn: John Rone  
700 E Ocean Blvd. Unit 2208  
Long Beach, CA 90802

PETITIONER: John Rone  
PETITION NO: 24-074  
PARCEL NO: P26525

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 384,000	\$ 384,000
IMPROVEMENTS	\$ 416,600	\$ 416,600
TOTAL	\$ 800,600	\$ 800.600

The petitioner was not present at the March 11, 2025, hearing.

This property is described as an apartment building located at 520 North 1<sup>st</sup> Street, Mount Vernon, Skagit County, Washington. The appellant cites, the property was assessed during a height in the market without considering the improvements that is still needed for this older property.

The Assessor, represented by Deputy Assessor Andrew Corcoran, provided an oral testimony stating that he has been unable to get in touch with the petitioner since 2023. There have been no permits issued, and I have not been able to confirm the work that has been done to the building.

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 petition was received without a signature, no change of value notice, and no indication of the owners estimate of value, all required items for a completed petition. 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](https://bta.state.wa.us)