

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

March 24, 2025

David & Sheila Parsons
2235 38th Street
Bellingham, WA 98229

PETITIONER: David & Sheila Parsons
PETITION NO: 24-346
PARCEL NO: P83655

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 263,500	\$ 263,500
IMPROVEMENTS	\$ 470,600	\$ 470,600
TOTAL	\$ 734,100	\$ 734,100

The petitioner was present at the March 11, 2025, hearing.

This property is described as a commercial property on .24 acres located at 1320 E College Way, Mount Vernon, Skagit County, Washington. The petitioner cites, this property has struggled with vacancy – due to Covid. Main tenant is Papa Murphy could not handle any rent increase due to business being slow. These buildings need three new HVAC systems. The existing one is over 32 years old. Also, it needs a new roof, siding, interior & exterior paint, parking lot repairs, and sign.

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 submitted a copy of an email requesting multiple items from the appellant in order to conduct a thorough review of the assessment. Most of these items are pertinent to this property, including detailed property income and expense statements, representative rent rolls, complete self-contained copies of leases or rental agreements and recent appraisals, and complete copies of bids or estimates for needed repairs. None of the assessor's requested information was provided by the appellant. 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.

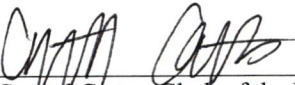
Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

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