

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

March 24, 2025

David & Sheila Parsons  
2235 38<sup>th</sup> Street  
Bellingham, WA 98229

PETITIONER: David & Sheila Parsons  
PETITION NO: 24-347  
PARCEL NO: P111994

<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>	
LAND	\$ 134,400	\$	134,400
IMPROVEMENTS	\$ 0	\$	0
TOTAL	\$ 134,400	\$	134,400

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

This property is described as a parking lot on .16 acres located behind 1300 East College Way, Mount Vernon, Skagit County, Washington. The petitioner cites, this lot has no frontage on College Way and is used only as a parking lot. The lot has a grandfather access only 10 feet wide instead of regulation size of 20 feet. Tenants won't use it. Also, I cannot expand the building at the rear as it does not meet code. Lane must be 20 feet wide.

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. 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.

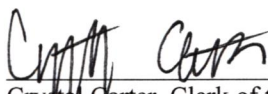
Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

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)