

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

March 26, 2025

David & Janet Bauermeister  
18123 Best Road  
Mount Vernon, WA 98273

PETITIONER: David & Janet Bauermeister  
PETITION NO: 24-339  
PARCEL NO: P121737

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 624,800	\$ 624,800
IMPROVEMENTS	\$ 384,400	\$ 384,400
TOTAL	\$ 1,009,200	\$ 1,009,200

The petitioner was not present at the March 13, 2025, hearing.

This property is described as a residential home situated on 10.7 acres located at 18123 Best Road, Mount Vernon, Skagit County, Washington. The appellant cites, assessed value of land does not reflect market value as evidenced by recent sales of land in Skagit County. Proximity to highway reduces market value.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, 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.

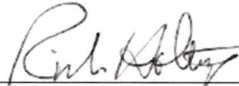
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The petitioner provided three bare land sales and a fourth, developed single family property sale. The bare land sales do not compare to the subject's fully developed property and the fourth sale is not as compelling as the Assessor's evidence. In this case, the petitioner did not submit 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](http://bta.state.wa.us)