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

March 26, 2025

Pamela Wilkerson 2306 Cedar Court

Mount Vernon, WA 98273

PETITIONER: Pamela Wilkerson

PETITION NO: 24-170

PARCEL NO: P80190

	ASSESSOR'S VALUE		BOE V	BOE VALUE DETERMINATION	
LAND	\$	219,700	\$	219,700	
<b>IMPROVEMENTS</b>	\$	216,300	\$	216,300	
TOTAL	\$	436,000	\$	436,000	

The petitioner was not present at the March 20, 2025, hearing.

This property is described as a residential home situated on .18 acres and located at 2306 Cedar Court, Mount Vernon, Skagit County, Washington. The appellant cites, this is a "self help program" home built in 1981. I have done NO improvements since 2015, exterior paint. I do not believe your assessment is true nor fair, this is a downward trending market. I would like to see your tax increase justification. Tax increases over the last 10 years are more than double.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, did not provide a response due to the petitioner not providing evidence.

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 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