

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

April 4, 2025

Hoppe & Associates
12320 NE 8th Street, Suite 102
Bellevue, WA 98005

PETITIONER: Dahlstedt Family Properties LLC
PETITION NO: 24-160
PARCEL NO: P130699

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 461,000	\$ 461,000
IMPROVEMENTS	\$ 430,700	\$ 430,700
TOTAL	\$ 891,700	\$ 891,700

The petitioner's representative, Dale Hockenson, was present at the March 25, 2025, hearing.

This property is described as a commercial property situated on 1.68 acres located at 13122 Ball Road, Mount Vernon, Skagit County, Washington. The appellant cites, these properties were listed in July of 2024. Purchase and sale agreement 5.8 million closed in February of 2025. The assessment for all properties was 7.8 million. P21275, P130699, P130701, P130705, P130703.

The Assessor, represented by Deputy Assessor Andrew Corcoran, responded with oral testimony, stating that this property is part of a bulk sale to a family friend that happened outside of the assessment date. He also testified that this property was not offered at market value and has been involved in ongoing litigation due to a dispute amongst the heirs. The Assessor requests the board sustain the current valuation.

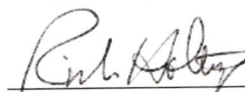
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. Submitted evidence includes an offering memorandum for this property as part of a bulk purchase of ten parcels, or as a single property. In addition, there was no additional supporting documentation provided. In this case, the petitioner's representative did not submit sufficient market 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