

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

May 7, 2025

Kara Cook
708 Poplar Drive #6
Bellingham, WA 98226

PETITIONER: Kara Cook
PETITION NO: 24-354
PARCEL NO: P54303

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 272,000	\$ 272,000
IMPROVEMENTS	\$ 236,400	\$ 236,400
TOTAL	\$ 508,400	\$ 508,400

The petitioner was present at the April 24, 2025, hearing.

This property is described as a residential property on .17 acres located at 1221 South 3rd Street, Mount Vernon, Skagit County, Washington. The appellant cites, I have owned this property for six years. It was assessed at \$479,000 last year. This is a more accurate value for the property. There is an identical property to my property at 1222 South 2nd Street. It is a four-plex and sold in February of 2024 for \$480,000. My property is a tri-plex and it needs a lot of work. Foundation, electrical, paint, etc. It has an easement for the city and it's a very high traffic area. The alley way produces a less than desirable neighborhood. The fence gets graffiti. I would like a reduction of \$25,000 to 30,000.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided an oral testimony, noting that the assessor's market evidence provided support for the current assessment. 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. 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