

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

March 5, 2025

Norbert Szarleta Jr  
P.O. Box 2460  
Oak Harbor, WA 98277

PETITIONER: Norbert Szarleta Jr  
PETITION NO: 24-253  
PARCEL NO: P133846

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 0	\$ 0
IMPROVEMENTS	\$ 144,800	\$ 144,800
TOTAL	\$ 144,800	\$ 144,800

The petitioner was not present at the February 25, 2025, hearing.

This property is described as a storage hangar located at 15265 Flightline Road, Unit D, Burlington, Skagit County, Washington. The appellant cites, there have been no sales within our complex over the last several years to justify a 60% increase in assessed value since 2023. Multiple hangars are available to rent and a larger building next to mine is unable to sell with an assessed value at over \$200,000. My lease is more than half over, further decreasing my building's value and making it more difficult to sell. The building will have no value when the lease expires in 12 years. Public land leases with expiration dates must be considered in assessed future building values.

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. The assessor provided four comparable sales of airport hangars within one year of the assessment date. These bracket the subject property in size and were all sold for more than the assessed value. 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)