

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

March 17, 2025

Bradley & Cheryl Lenz
22495 Bulson Road
Mount Vernon, WA 98274

PETITIONER: Bradley & Cheryl Lenz
PETITION NO: 24-129
PARCEL NO: P17392

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 314,600	\$ 314,600
IMPROVEMENTS	\$ 879,700	\$ 879,700
TOTAL	\$ 1,194,300	\$ 1,194,300

The petitioner was present at the March 6, 2025, hearing.

This property is described as a residential home situated on 5 acres located at 22495 Bulson Road, Mount Vernon, Skagit County, Washington. The petitioner cites, the house was purchased in December 2022 for \$979,000. We believe at that time the assessment was over assessed. In 2023 we provided an appraisal, and the assessor stipulated down to \$1.1 million. We believe the assessment is still higher than the market of the house. We sent in some comparable sales. One of those was used by Brian. Sale six sold for \$1.39 million in 2023. Sale one sold in August of 2024 for \$1.2 million. Our home is 5 acres, and sale one has 9 acres, sale six has 10 acres. Both properties have ADU's, and our property does not.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting the appraisal from 2022 was \$1.15 million. The assessors believe that their market evidence provides support for the current assessment. The Assessor requests the board sustain the current evaluation.

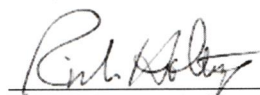
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The evidence presented by the appellants was historical information. 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 upholds the Assessor two to one.

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