

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

March 17, 2025

Steven Johnson  
19594 Holmstrom Road  
Mount Vernon, WA 98274

PETITIONER: Steven Johnson  
PETITION NO: 24-154  
PARCEL NO: P16385

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 271,900	\$ 271,900
IMPROVEMENTS	\$ 249,400	\$ 249,400
TOTAL	\$ 521,300	\$ 521,300

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

This property is described as a residential home situated on 3.86 acres located at 19294 Holmstrom Road, Mount Vernon, Skagit County, Washington. The appellant cites, we could not find comparable sales for our property. The assessor's say we have a basement, and we do not have a basement, it is a crawl space with plastic liner. .97 acres of our property is slough. The land increased by 6% and our structure went up 33%. Our house was built in 1920, and we have not made any improvements.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that they did not value the home having a basement. The home is listed as a one and a half story house with a deck and detached garage. The assessors believe that their market evidence provides 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. The property has a reduced value to reflect the slough area. 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](http://bta.state.wa.us)