

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

March 24, 2025

David & Sheila Parsons  
2235 38<sup>th</sup> Street  
Bellingham, WA 98229

PETITIONER: David & Sheila Parsons  
PETITION NO: 24-345  
PARCEL NO: P83654

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 205,800	\$ 205,800
IMPROVEMENTS	\$ 459,800	\$ 459,800
TOTAL	\$ 665,600	\$ 665,600

The petitioner was present at the March 11, 2025, hearing.

This property is described as a commercial property on .47 acres located at 1300 E College Way, Mount Vernon, Skagit County, Washington. The petitioner cites, this property has struggled with vacancy due to Covid and low demand for brick and mortar. The buildings are old. HVAC unit is over 32 years old and needs replacement. Vacancies and high turnover. Expensive renovation needed – sign needs repair. The units need a new HVAC.

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 submitted a copy of an email requesting multiple items from the appellant in order to conduct a thorough review of the assessment. Most of these items are pertinent to this property, including detailed property income and expense statements, representative rent rolls, complete self-contained copies of leases or rental agreements and recent appraisals, and complete copies of bids or estimates for needed repairs. None of the assessor's requested information was provided by the appellant. 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)