

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: 24-348  
PARCEL NO: P80398

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 131,300	\$ 131,300
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 131,300	\$ 131,300

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

This property is described as a commercial property located at Lot 39, Parker Business Center, Skagit County, Washington. The petitioner cites, this lot has virtually no frontage on Roosevelt. Wetlands and irregular shape make it difficult to build. This lot has been on the market for over seven years. There is no way I can get \$131,300.

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. Mr. Parsons testified that this lot has been on the market for over seven years but provided no documentation of listing history for the property. The petitioner provided no other documented market evidence within the required 21 business days prior to the hearing date. In this case, the petitioner did not submit documented 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)