

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

March 25, 2025

Garland Wilkerson  
18423 Lincoln Street  
Mount Vernon, WA 98273

PETITIONER: Garland Wilkerson  
PETITION NO: 24-110  
PARCEL NO: P26353

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 181,700	\$ 181,700
IMPROVEMENTS	\$ 182,100	\$ 182,100
TOTAL	\$ 363,800	\$ 363,800

The petitioner was not present at the March 13, 2025, hearing.

This property is described as a residential home situated on .21 acres located at 18423 Lincoln Street, Mount Vernon, Skagit County, Washington. The appellant cites, I have done zero improvements to my house in over 5 years. I would like the assessor to explain to me how it is that my house has increased in value, not the land. I would like documentation as to why my house only has increased in value.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, did not provide a response because there was no evidence provided by the petitioner.

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

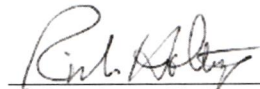
The petitioner cited several questions regarding the appeal form and assessment process; however, he did not appear for the hearing. Communication with the Assessor's Office is recommended either in person or by phone, at 360-416-1780.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. 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)