

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

March 25, 2025

Michele Shiner  
1609 N 19<sup>th</sup> Street  
Mount Vernon, WA 98273

PETITIONER: Michele Shiner  
PETITION NO: 24-201  
PARCEL NO: P52594

	<u>ASSESSOR'S VALUE</u>		<u>BOE VALUE DETERMINATION</u>
LAND	\$ 201,500		\$ 188,100
IMPROVEMENTS	\$ 334,500		\$ 321,100
TOTAL	\$ 536,000		\$ 509,200

The petitioner was present at the March 13, 2025, hearing.

This property is described as a residential home situated on .12 acres located at 1609 N 19<sup>th</sup> Street, Mount Vernon, Skagit County, Washington. The appellant cites, the comparable sales provided by the assessor are not comparable. Four of the five sales are in cul-de-sacs with no busy roads and no apartments. The comparable sales have better neighborhoods. I live by Martha's place and near College Way.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, 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

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. In this case, photographic evidence was accepted by the Assessor and the Board during the hearing. Due to external obsolescence caused by the condition and activities of neighboring properties, and upon motion duly made and seconded, the Board overrules the Assessor by a vote of two to one and assigns a new assessed value of \$509,200.

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)