

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

March 26, 2025

Oscar Hernandez
2307 Cedar Court
Mount Vernon, WA 98273

PETITIONER: Oscar Hernandez
PETITION NO: 24-181
PARCEL NO: P80183

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 210,600	\$ 210,600
IMPROVEMENTS	\$ 223,400	\$ 223,400
TOTAL	\$ 434,000	\$ 434,000

The petitioner was present at the March 20, 2025, hearing.

This property is described as a residential home situated on .19 acres and located at 2307 Cedar Court, Mount Vernon, Skagit County, Washington. The appellant cites, my home was built in 1980, 40 plus years ago and I have not made improvements. I put on a new roof a couple of years ago. I will need to do remodeling after I retire. The assessors should have photos of my home. I don't know why they don't have them and why I have to provide them.

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 evaluation. Doug Webb provided a business card to Mr. Hernandez for further communication regarding questions raised during the hearing.

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 petitioner shared photos indicating needed exterior maintenance; however, no bids or other documentation was provided as to the extent of repairs and maintenance necessary. Therefore, the Board finds that the petitioner has failed to overcome the evidentiary standard necessary to overrule the assessor. The Board recommended that the petitioner have further communication with the Assessor's Office to gain an understanding of their valuation process and procedures.

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