

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

March 26, 2025

Zachary & Larissa Kelly
1700 Fowler Street
Mount Vernon, WA 98273

PETITIONER: Zachary & Larissa Kelly
PETITION NO: 24-214
PARCEL NO: P79633

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 209,300	\$ 209,300
IMPROVEMENTS	\$ 276,400	\$ 276,400
TOTAL	\$ 485,700	\$ 485,700

The petitioner was not present at the March 20, 2025, hearing.

This property is described as a residential home situated on .2 acres and located at 1700 Fowler Street, Mount Vernon, Skagit County, Washington. The appellant cites, the housing market is not at its peak anymore. In fact, many comparable homes are selling for less than assessed value. I have listed and explained multiple comparable houses that reflect this discrepancy. P79421 - \$244,000 sold 7/25/2024. P95691 - \$460,000 sold 1/23/2024. P83576 - \$400,000 Sold 7/11/2024. My home was built in 1978 and has not been updated. The roof is 15 years old.

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.

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 provided multiple comparable sales and a letter, however the assessor provided comparable sales that held more weight. 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