

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

April 3, 2025

Richard & Emily Rawlings
505 W Blackburn Rd
Mount Vernon, WA 98273

PETITIONER: Richard & Emily Rawlings
PETITION NO: 24-221
PARCEL NO: P52837

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 206,900	\$ 206,900
IMPROVEMENTS	\$ 338,600	\$ 338,600
TOTAL	\$ 545,500	\$ 545,500

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 505 W Blackburn Road, Mount Vernon, Skagit County, Washington. The appellant cites, single family residence 77-year-old with essentially no evidence of major improvements to the land or structures. The property is located in the 100-year flood plain; thus, flood risk is relatively high. There is a seasonal high ground water flux that causes the land and foundation support to become near saturated during the wet season. Soils within the property margins are susceptible to instability thus there is evidence of differential settlement within the residence and across the land. The residence stucco siding and roof are in dis repair and need significant repairs/replacement. Market prices for similar homes within the neighborhood and surrounding areas have fallen.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response noting, there was no evidence submitted to verify the flooding and ground water issues.

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. Of the appellant's four comparable sales, only one was used by the assessor due to the availability of other more representative sales. No photos or documented contractor bids were provided which would verify a cost to cure the stated siding, roof, and groundwater issues. 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