

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

April 2, 2025

Alexander & Stephanie Ludwig  
4964 E Division Street  
Mount Vernon, WA 98274

PETITIONER: Alexander & Stephanie Ludwig  
PETITION NO: 24-313  
PARCEL NO: P27566

|              | <u>ASSESSOR'S VALUE</u> | <u>BOE VALUE DETERMINATION</u> |
|--------------|-------------------------|--------------------------------|
| LAND         | \$ 217,800              | \$ 384,800                     |
| IMPROVEMENTS | \$ 350,200              | \$ 350,200                     |
| TOTAL        | \$ 568,000              | \$ 735,000                     |

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 4964 E Division Street, Mount Vernon, Skagit County, Washington. The appellant cites, both building foundations are cracked and need major repairs. Garage and house. This is because the land is very wet and has no drainage. We over paid for this house only because we needed space for a new baby.

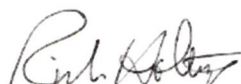
The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response noting, this property is an outlier and grossly undervalued. There is a building permit from 2022 to fix the foundation and this was completed in 2023. The home was appraised for \$735,000

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. Undated photos and stated deficiencies by the appellant are insufficient evidence to support the request for value reduction without cost to cure estimates by a licensed contractor. The cited third-party appraisal and matching purchase price in May of 2024, together with oral testimony from the assessor result in a necessary value increase for equity. Therefore, by vote of two to one the board overrules the assessor and assigns a new value of \$735,000 for the subject property.

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)