

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

April 4, 2025

Hoppe & Associates
12320 NE 8th Street, Suite 102
Bellevue, WA 98005

PETITIONER: Dahlstedt Family Properties LLC
PETITION NO: 24-156
PARCEL NO: P21284

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 2,635,800	\$ 2,635,800
IMPROVEMENTS	\$ 16,564,600	\$ 16,564,600
TOTAL	\$ 19,200,400	\$ 19,200,400

The petitioner's representative, Dale Hockenson, was present at the March 25, 2025, hearing.

This property is described as a commercial property situated on 23.08 acres located at 13421 Farm to Market, Burlington, Skagit County, Washington. The appellant cites, the property was listed for \$10 million. An offer of \$14 million was made on this parcel and two others, P21284, P21293, P130706. The property is undergoing an environmental review, and an offer is contingent on that review. One of the buildings on this property no longer exists.

The Assessor, represented by Deputy Assessor Andrew Corcoran, responded with oral testimony, stating that this property was not offered at market value and has been involved in ongoing litigation due to a dispute amongst the heirs. He also added that no demo permits, or other evidence was found regarding the removal of a building. The Assessor requests the board sustain the current valuation.

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. Submitted evidence includes an offering memorandum for this property as part of a bulk purchase of ten parcels, or as a single property, in addition, there is no evidence of change of improvements and no supporting documentation. In this case, the petitioner's representative did not submit sufficient market evidence to support a reduction. 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