

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

April 8, 2025

Ann Adams  
2035 S 34<sup>th</sup> Street  
Kansas City, KS 66101

PETITIONER: Ann Adams  
PETITION NO: 24-142  
PARCEL NO: P27670

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 457,500	\$ 457,500
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 457,500	\$ 457,500

The petitioner was present at the March 27, 2025, hearing.

This property is described as a residential land situated on 10 acres located at 14804 State Route 9, Mount Vernon, Skagit County, Washington. The appellant cites that an 18 percent increase in one year is very high. Tried to sell the property in 2018, but Mount Vernon was not interested in an annexation and the sale fell through. Unable to sell the property to developers for development. so, I looked at Skagit Land Trust. They had evaluated it in 2021, and it was determined that the value was about \$300,000 each. Real estate and people looking to offer aren't even in the same ballpark as the County is assessing the value. If this is a fair market, then I should be able to sell for a fair market.

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.

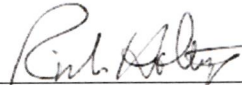
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The petitioner did not provide a documented history of any previous listing of the subject property for sale. The referenced appraisal was not provided, only a letter of transmittal indicating that it includes the subject property in addition to another parcel of approximately 10 acres, and the date of valuation is April 15, 2021, more than two and a half years prior to the effective date of assessment. In this case, the petitioner 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.

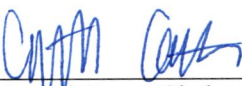
Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

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](http://bta.state.wa.us)