

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

April 7, 2025

Edward & Margaret Oleksiak  
4823 Beaver Pond Drive S  
Mount Vernon, WA 98274

PETITIONER: Edward & Margaret Oleksiak  
PETITION NO: 24-182  
PARCEL NO: P123111

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 155,300	\$ 155,300
IMPROVEMENTS	\$ 769,300	\$ 769,300
TOTAL	\$ 924,600	\$ 924,600

The petitioner was not present at the March 27, 2025, hearing.

This property is described as a residential home situated on .26 acres located at 4823 Beaver Pond Drive South, Mount Vernon, Skagit County, Washington. The appellant cites, I believe the proposed assessment was based on the value of a home in a golf course community. That is no longer the case. The current owner of the Eaglemont Golf Course has refused to re-open, or adequately maintain the course, and has not provided sufficient security of the club house to prevent destruction and vandalism. This has and will continue to have significant impacts on the value of properties adjacent to the course. Real estate experts testifying at a superior court hearing in January suggested that there has been at least a \$30,000 reduction in home values as a result of the collapse of the Eaglemont Golf Course. A \$57,000 increase in the value of this home is not warranted. In addition, no significant improvements have been made to the property or home.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, did not provide a written response to the appeal due to the lack of market evidence from the petitioner. In oral testimony, they stated that the current conditions at the Eaglemont community have been ongoing and do not affect values beyond what is represented by the existing sales. The Assessor requests the board sustain the current evaluation.

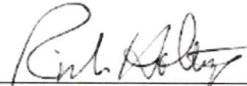
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. In this case, the petitioner did not submit 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)