

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

April 8, 2025

Irene Prokuski  
2521 River Vista Court, Unit B  
Mount Vernon, WA 98273

PETITIONER: Irene Prokuski  
PETITION NO: 24-314  
PARCEL NO: P134947

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 179,100	\$ 179,100
IMPROVEMENTS	\$ 435,400	\$ 395,900
TOTAL	\$ 614,500	\$ 575,000

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

This property is described as a residential condo located at 2521 River Vista Court, Unit B, Mount Vernon, Skagit County, Washington. The appellant cites, I am one condo in a complex of twenty-two units. My unit is 10 feet from the neighbor I have no views, and the neighbor has a significantly better view. One condo sold in 2024 that raised everyone's value. My property is valued at almost \$65,000 over the average.

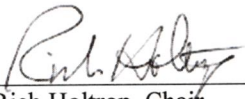
The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the market evidence supports a stipulated amount of \$575,000.

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

Ordinarily, the burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. Since the Assessor recommended a stipulated value, the burden of proof by the petitioner is shifted to a preponderance of all evidence provided by both parties. Upon review and consideration of the evidence presented, with a motion duly made and seconded, the Board votes unanimously to overrule the original assessment and assigns a new value of \$575,000 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)