

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

April 10, 2025

Dirk & Olga Vanderkooy  
14320 Elsie Lane  
Burlington, WA 98233

PETITIONER: Dirk & Olga Vanderkooy  
PETITION NO: 24-048  
PARCEL NO: P123869

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 331,400	\$ 331,400
IMPROVEMENTS	\$ 763,600	\$ 763,600
TOTAL	\$ 1,013,400	\$ 1,013,400

The petitioner was not present at the April 1, 2025, hearing.

This property is described as a residential home situation on .95 acres located at 14320 Elsie Lane, Burlington, Skagit County, Washington. The appellant cites, we are in the process of building an accessory dwelling and to our understanding, the value of this small building has already been added to the improvement value. This building will be completed in 2025 and typically this isn't added for a couple of years. The building will house a handicapped child.

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 provided two comparable sales, one was used by the assessor and the other was not an arm's length sale. In this case, the petitioner did not submit sufficient 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)