

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

April 10, 2025

David & Cathy Grant
9694 Farm to Market Road
Bow, WA 98232

PETITIONER: David & Cathy Grant
PETITION NO: 24-090
PARCEL NO: P34522

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 450,500	\$ 450,500
IMPROVEMENTS	\$ 354,200	\$ 354,200
TOTAL	\$ 804,700	\$ 804,700

The petitioner was present at the April 1, 2025, hearing.

This property is described as a residential home situation on 8.8 acres located at 9694 Farm to Market Road, Bow, Skagit County, Washington. The appellant cites, our neighbors run a small business from their property. There is a building right on the fence line. There are trucks constantly going in and out of their property. Parked along the fence is 9 trucks, a forklift, and 8 portable outhouses. This is more than a small business. We are unable to enjoy barbeques due to the smell of the outhouses and I feel this decreased the value of our property.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided oral testimony in response to the petition and stated that they had been out to the property and did not find market evidence of detrimental conditions affecting this property. The Assessor requests the board sustain the current valuation.

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 sufficient evidence to support a reduction. However, the Board recognizes that there may be code compliance issues and recommends that the petitioner follow up with the county code enforcement authority to address their concerns. 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