

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

April 10, 2025

John Cole
1202 Bradley Court
Burlington, WA 98233

PETITIONER: John Cole
PETITION NO: 24-120
PARCEL NO: P84032

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 221,400	\$ 221,400
IMPROVEMENTS	\$ 270,600	\$ 270,600
TOTAL	\$ 492,000	\$ 492,000

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

This property is described as a residential home situation on .17 acres located at 1202 Bradley Court, Burlington, Skagit County, Washington. The appellant cites, the lot sizes (land) for Parcel Numbers: P84032, P84032, P84029, P84022, are 0.1745 acres, 0.1745 acres, 0.1759 acres, respectively. In 2021, the land value for all three properties were assessed at the same value: \$141,000.00. HOWEVER, in 2023 parcel numbers P84032, and P84022, were assessed at the same value: \$219,600.00 and parcel number P84029 was assessed at a value of \$200,100.00. Likewise, in 2021 the total tax for parcel P84032 was \$3,664.84, and the total tax for parcel P84029 was \$3,673.35, which as you can see is MORE than the total tax for parcel P84032. HOWEVER, in 2023 the total tax for parcel P84032 is \$3,974.08, and the total tax for parcel P84029 is \$3,771.49, which as you can see is now LESS than the total tax for parcel P84032. There are also other similar lots in Burlington that are larger yet assessed at a lower value. Additional things that devalue the properties for the Plat of Burlington Meadows 4537 is when we bought our property new in 1990, we were told that the property was one foot above the flood plain and did not need flood insurance. When the flood plain was re-evaluated in 1996 by the U.S. Army Corps of Engineers, the properties were placed in the FEMA 100- and 500-year flood plain, which would require flood insurance for a mortgage. Also, my property has the same siding, windows, kitchen and bathroom cabinets, when we bought the house new. We did have to get a new roof in 2016. The multipurpose shed on the property is 120 square feet, not 144 square feet as listed on the assessor's web site. Having a corner lot, there is more than usual road noise, and I have had to maintain the city's property for the last 34 years without compensation (less trimming the trees).

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided oral testimony stating that the petitioner's sales (A) and (C) occurred in 2021, and sale (F) occurred in 1997. These sales do not reflect current market conditions. The Assessor did consider sales (B), (D), and (E), which bracket the subject property and support the assessment. They request that 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. While the petitioner provided comparable sales, they focused on comparing assessments of other properties and that is not admissible. 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