

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

April 11, 2025

Gary & Deborah Shupien
1172 S Spruce Street
Burlington, WA 98233

PETITIONER: Gary & Deborah Shupien
PETITION NO: 24-137
PARCEL NO: P62825

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 221,400	\$ 221,400
IMPROVEMENTS	\$ 343,300	\$ 343,300
TOTAL	\$ 564,700	\$ 564,700

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

This property is described as a residential home situation on .19 acres located at 1172 S Spruce Street, Burlington, Skagit County, Washington. The appellant cites, I receive home value reports monthly from my realtor. The "average" of these reports for the last year comes to \$534,301. I don't believe my assessment should be higher than what I could sell it for. I have included a list of the home values I have received.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that this property is receiving a reduction resulting from a stipulation in a 2023 appeal. The Assessor stated that their comparable sales provide support for the assessment, and requests 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. The petitioner's comparable sales are not as compelling as the Assessor's, which bracket the subject property and are similarly affected by the negative impact of nearby railroad traffic. 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.

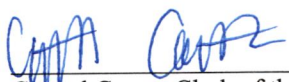
Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

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