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

April 9, 2025

Joel & Jenny Murray 10731 Bayview Edison Road Mount Vernon, WA 98273 PETITIONER: Joel & Jenny Murray

PETITION NO: 24-299 PARCEL NO: P34989

	ASSESSOR'S VALUE		BOE VALUE DETERMINATION	
LAND	\$	476,000	\$	476,000
IMPROVEMENTS	\$	347,400	\$	299,000
TOTAL	\$	823,400	\$	775,000

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

This property is described as a residential home situated on 5.62 acres located at 10731 Bayview Edison Road, Mount Vernon, Skagit County, Washington. The appellant cites we need to replace our roof. We have a quote for the roof repair. It will cost approximately \$60,000 to repair the roof. There is water damage from the leaking roof that will also need to be repaired. We are in close proximity to the campgrounds. There is constant smoke from the campgrounds that makes it difficult to go outside.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided oral testimony noting that the assessor's market evidence provided support for the current assessment. They asked the Board to 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 negative impact of campfire smoke from the state park is recognized. However, without supporting market evidence, the Board is restricted from value adjustments for this issue. However, the petitioner provided bids for cost to cure items to support the reduction of value. Therefore, the Board finds that the petitioner has provided ample documentation to overcome the standard necessary to overrule the assessor.

Upon motion duly made and seconded, the Board overrules the Assessor and assigns a new assessed value of \$775,000.

Dated:

Skagit County Board of Equalization

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