

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

April 9, 2025

Matthews Credit Shelter Trust

Attn: Scott Matthews

12730 291<sup>st</sup> Ave NE

Duvall, WA 98019

PETITIONER: Scott Matthews

PETITION NO: 24-360

PARCEL NO: P31053

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 150,400	\$ 150,400
IMPROVEMENTS	\$ 141,200	\$ 84,600
TOTAL	\$ 291,600	\$ 235,000

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

This property is described as a residential home situated on 2.2 acres located at 15534 State Route 530, Concrete, Skagit County, Washington. The appellant cites, the land was purchased in 1970, and the cabin needs a major remodel. You can see in the photos that the cabin is falling apart. There are eight interior doors and five of them do not close. Two doors were never installed. The insulation is falling out. Windows have lost their seal. Cabinets bump into each other. Outside of the cabin you can see the cabin needs a lot of love. There is no water, the pipes burst. The property is in a flood plain. That area gets 70 to 80 inches of rain each year. There is water in the crawl space due to leaks. The market data does not support the condition of the cabin.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided an oral testimony noting that the assessor's market evidence provided support for the current assessment. They asked the Board to sustain the current valuation.

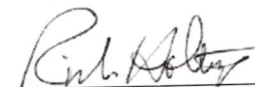
BOE members present were Rich Holtrop, Betta Spinelli and John Rantschler.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The petitioner provided photographic images and oral testimony that indicate significant physical depreciation is not represented in the Assessor's average condition rating. Therefore, the Board finds that the petitioner has provided ample documentation to overcome the standards necessary to overrule the assessor.


Upon motion duly made and seconded, the Board overrules the Assessor and assigns a new assessed value of \$235,000.

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)