

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

April 21, 2025

Voree Smith  
20475 Hamilton Court  
Burlington, WA 98233

PETITIONER: Voree Smith  
PETITION NO: 24-022  
PARCEL NO: P102643

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 217,800	\$ 217,800
IMPROVEMENTS	\$ 305,300	\$ 305,300
TOTAL	\$ 523,100	\$ 523,100

The petitioner was present at the April 17, 2025, hearing.

This property is described as a residential home situation on .3 acres located at 20475 Hamilton Court, Burlington, Skagit County, Washington. The appellant cites, I feel my property was valued incorrectly. I don't believe the septic system and foliage count for 100,000 worth of improvements to the property value. My land is valued very high. The distribution of value is incorrect. The properties in my neighborhood are similar, but valued less than mine.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment. The Assessor requests the board sustain the current valuation.

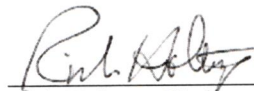
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The petitioners stated that they are not in appealing the total assessed value but disagree with the allocation of land and building values. However, this is not a valid reason to change the assessment. 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](http://bta.state.wa.us)