

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

April 21, 2025

David & Deborah Searing
34535 South Shore Drive
Mount Vernon, WA 98274

PETITIONER: David & Deborah Searing
PETITION NO: 24-089
PARCEL NO: P66666

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 46,000	\$ 46,000
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 46,000	\$ 46,000

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

This property is described as a residential lot situated on .36 acres located at 34536 South Shore Drive, Mount Vernon, Skagit County, Washington. The appellant cites, the three lots that the assessors have compared to our property are level and one has power. Our lot is on a slope that is at a 45-degree angle with no access. To access the property, we would need to excavate, and it would cost me \$30,000 plus to do so. There are two properties that appraised lower than ours at 26,000 (P66749 & P33571). This property is not worth \$46,000. You lowered the value in 2023 when we appealed.

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. 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.

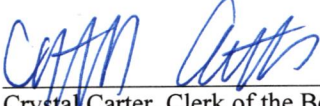
Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

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