

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

April 21, 2025

Brian Weems  
15183 Baker Heights Road  
Mount Vernon, WA 98273

PETITIONER: Brian Weems  
PETITION NO: 24-126  
PARCEL NO: P48780

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 169,000	\$ 169,000
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 169,000	\$ 169,000

The petitioner was not present at the April 17, 2025, hearing.

This property is described as vacant land situation on 7.4 acres located on Bow Hill Road, Bow, Skagit County, Washington. The appellant cites, no improvements have been made to the property. Parcel next door has not been able to sell. 75% of the acreage is not usable. An environmental survey is needed to build and will cost \$6,000. Water is a very expensive challenge here. Deep wells and no public water. The overwhelming challenges in attempting to use and improve land negate the assessed value.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided an oral testimony noting that the property assessment has multiple downward adjustments, including a bare land adjustment of 10%, an additional 30% for development challenges, and a 60% adjustment due to a 2023 appeal resulting in a stipulation. 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.

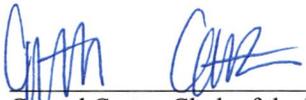
Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

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](http://bta.state.wa.us)