

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

April 28, 2025

Carolyn Dever  
737 West Point Drive  
Burlington, WA 98233

PETITIONER: Carolyn Dever  
PETITION NO: 24-038  
PARCEL NO: P116726

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 180,900	\$ 180,900
IMPROVEMENTS	\$ 227,200	\$ 227,200
TOTAL	\$ 408,100	\$ 408,100

The petitioner was not present at the April 24, 2025, hearing.

This property is described as a residential property situated on .9 acres located at 737 West Point Drive, Burlington, Skagit County, Washington. The appellant cites, why you work for 20 years old by plumbing's bad the toilets need replaced the floors are given out I have no heat it's the hydro heat and it leaks underneath so I can't use it that's part of one of the plumbing issues it's going to cost me a fortune to fix any of this and all the floors need to be replaced.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, did not provide a response due to the lack of evidence.


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. Written estimates for the cost to cure damaged components would be considered for a possible value adjustment by the Board. 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)