

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

April 30, 2025

Llane Rusnak  
901 Metcalf St PMB 65  
Sedro Woolley, WA 98284

PETITIONER: Llane Rusnak  
PETITION NO: 24-087  
PARCEL NO: P131864

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 2,100	\$ 2,100
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 2,100	\$ 2,100

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

This property is described as a vacant land parcel of .44 acres, contiguous with the residential property located 28601 South Skagit Highway, Sedro Woolley, Skagit County, Washington. The appellant cites, it is a stream in H20 all year. 75ft lower than other properties in the area. 75 ft lower than other (all) properties in the area.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided an oral testimony in response to the petition. They testified that this property has received a 35% downward adjustment to address flooding issues, and therefore request that the Board sustain the current valuation.

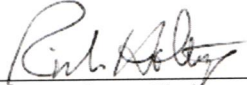
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The Assessor's testimony indicated that a downward adjustment for the flooding issue is already in place. In this case, the petitioner did not submit sufficient evidence to support a further 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)