

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

April 28, 2025

Dennis & Beverly Weathers
7071 Worline Road
Bow, WA 98232

PETITIONER: Dennis & Beverly Weathers
PETITION NO: 24-101
PARCEL NO: P34089

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 264,000	\$ 264,000
IMPROVEMENTS	\$ 510,600	\$ 510,600
TOTAL	\$ 774,600	\$ 774,600

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

This property is described as a residential property situated on .86 acres located at 7071 Worline Road, Bow, Skagit County, Washington. The appellant cites, no structural or interior upgrades in over 30 years (new roof only) Located 200 yards from one of the largest Skagit County Dairy Farms. Dairy manure smells, constant fly infestations, spring and fall farming dust and mud on roads, Samish/Edison slough that runs through ¼ of the property with potential winter flooding (major consideration). If you were to physically visit the property you would certainly see that these problems exist and should be considered in the value. We would not pay the assessed value if we were buying. Any potential buyer would have to consider all the drawbacks and probably would pass if the selling price were the same as the tax value. We have not been able to document any recent sales of similar homes with similar property in the nearby area so not sure what you are using to compare the value. Selling is not the issue, being able to continue living here is.

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. In this case, the petitioner did not submit sufficient market 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