

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

May 1, 2025

JoAnn Gustafson  
7265 F & S Grade Road  
Sedro Woolley, WA 98284

PETITIONER: JoAnn Gustafson  
PETITION NO: 24-131  
PARCEL NO: P36028

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 239,900	\$ 239,900
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 239,900	\$ 239,900

The petitioner was present at the April 24, 2025, hearing.

This property is described as a vacant land parcel on 5.29 acres located in Sedro Woolley, Skagit County, Washington. The appellant cites, the comparable sales seem to be for flat land and my property is like a rock pit. There is no septic and no view. We were notified that when the community water system gets replaced the system will cost \$60,000. There could be a delay in getting water once construction begins, which means we would have to bring water in. It will be hard to sell to a buyer without disclosing this issue and additional cost.

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.

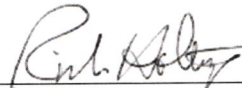
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The current valuation is reflective of historical market conditions rather than projected future changes which may or may not occur. 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)