

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

April 30, 2025

Donald & Elizabeth Kosa
4935 Prairie Lane
Sedro Woolley, WA 98284

PETITIONER: Donald & Elizabeth Kosa
PETITION NO: 24-191
PARCEL NO: P50050

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 288,100	\$ 288,100
IMPROVEMENTS	\$ 1,102,000	\$ 1,102,000
TOTAL	\$ 1,390,100	\$ 1,390,100

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

This property is described as a residential property on 1 acre located at 23827 Brightwood Lane, Sedro Woolley, Skagit County, Washington. The appellant cites, the property taxes valuations were increased \$164,400 in 2022, \$226,800 in 2023, \$70,300 in 2024. We contested the 2021 increase and eventually agreed to meet halfway at the time of the contest. Brian Herring assured me that the large tax hike was due to the Sedro-Woolley once-every six-year inspection cycle. Our improvements and education normalization. He went on to add that we should not see this type of increase again until the next six-year cycle. With no improvements to the property, we continue to see significant increases in valuation. This increase isn't nominal or average for our comparable area of 20SWHWY9. We have continually contested the outrageous unsubstantiated increases. We believe that we were lied to by the Assessor's office and that they are untruthful with their assessments and not adhering to the RCW language. There should be no increase in the valuation, rather the valuation should be lowered to reflect the values of the properties in the comparable area.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the property still has a \$48,600 reduction resulting from a previous appeal. The Assessor requests the board sustain the current valuation.

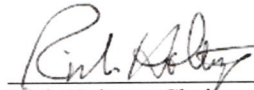
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

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