

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

May 1, 2025

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

PETITIONER: Donald & Elizabeth Kosa
PETITION NO: 24-192
PARCEL NO: P50051

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 226,000	\$ 226,000
IMPROVEMENTS	\$ 0	\$ 0
TOTAL	\$ 226,000	\$ 226,000

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

This property is described as a vacant land parcel of 5 acres located at TR 18 Prairie Lane Meadows, Sedro Woolley, Skagit County, Washington. The appellant cites, based off the purchase prices for vacant land from the Skagit County Comparable Sales data for the previous three years, the average price of land per acre of vacant is approximately \$29,072 for the market cost in order to ensure privacy with our current residence. There is no justifiable reason to increase the taxable rate. If anything, the taxable rate should be reduced.

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.

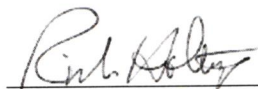
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. 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