

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: 24-193
PARCEL NO: P125891

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 334,800	\$ 334,800
IMPROVEMENTS	\$ 617,500	\$ 617,500
TOTAL	\$ 952,300	\$ 952,300

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

This property is described as a residential property on 9.89 acres located at 4744 Glacier Lane, Sedro Woolley, Skagit County, Washington. The appellant cites, there were higher valuations in 2023-24 due to a general-purpose building installation. There have been no further improvements since last year's valuation increase. A \$50K increase in valuation this year is excessive. This increase isn't nominal or average for our comparable area of 20SHWY9. While the property is on 9 plus acres, not all of it is developable as is part of the flood plain. Based off, the purchase price of land per acre is approximately \$29,072 for the 20SHWY9 neighborhood and surrounding area. There should be no increase to 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 shop building was estimated to be 80% complete for 2023, and 100% complete for 2024. They stated that the market evidence presented supports their valuation and requests that the Board sustain the current value.

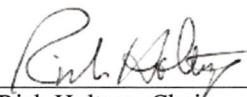
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

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