

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

May 7, 2025

John & Judith Lee  
820 Cook Road  
Sedro Woolley, WA 98284

PETITIONER: John & Judith Lee  
PETITION NO: 24-035  
PARCEL NO: P111061

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 163,200	\$ 163,200
IMPROVEMENTS	\$ 195,900	\$ 195,900
TOTAL	\$ 359,100	\$ 359,100

The petitioner was not present at the April 29, 2025, hearing.

This property is described as a residential property on .25 acres located at 820 Cook Road, Sedro Woolley, Skagit County, Washington. The appellant cites, my house is on a very busy street. I made improvements (a new roof) in 2021, but did not hire a competent contractor. I was not able to go after bonding because it required a Skagit County Superior Court Law Suit.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, did not provide a response due to lack of evidence from the Petitioner.

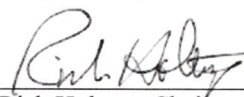
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

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 provide any documentary 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](http://bta.state.wa.us)