

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

May 7, 2025

Noal Cook
10462 Ridge Place
Sedro Woolley, WA 98284

PETITIONER: Noal Cook
PETITION NO: 24-336
PARCEL NO: P119431

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 209,800	\$ 209,800
IMPROVEMENTS	\$ 695,000	\$ 695,000
TOTAL	\$ 904,800	\$ 904,800

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

This property is described as a residential property on .83 acres located at 10462 Ridge Place, Sedro Woolley, Skagit County, Washington. The appellant cites, comparison to like properties in close approximation. A side-by-side comparison of an ideal comparison for our home is similar in age, square footage, bedrooms, bathrooms, garage space, and location. Property B – 10382 Ridge Place is located three doors down from our house. The primary difference is the lot size. I do not believe the difference in lot size justifies the substantial difference in total assessed value. Their property decreased in value from 2023 to 2024 \$42,400, while our property increased by \$37,300. The property three houses down sold 7/9/2024 for \$712,500.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided an oral testimony noting that the subject residence was built in 2004, superior to the appellants' comparable sale which was built in 1993. The Assessor requests that the Board sustain the current valuation.

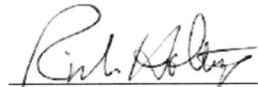
BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. The Board notes that per the Assessor database, the Appellants' comparable sale has other inferior attributes in addition to the age/condition, such as quality, parcel size, and finished living area. These inferior characteristics are partially offset by the larger garage area of the comparable sale. In this case, the petitioner did not submit 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