

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

May 12, 2025

Lee Tsuffis
5054 Park Ridge Place
Burlington, WA 98233

PETITIONER: Lee Tsuffis
PETITION NO: 24-004
PARCEL NO: P50331

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 270,500	\$ 270,500
IMPROVEMENTS	\$ 109,000	\$ 109,000
TOTAL	\$ 379,500	\$ 379,500

The petitioner was present at the May 8, 2025, hearing.

This property is described as a residential property on 10.34 acres located at 5054 Park Ridge Place, Burlington, Skagit County, Washington. The appellant cites, I do not have driveway access to my property. When I purchased the property over 30 years ago, I thought I had two exits and entrances to the property. One easement had a well upgrade and there is no longer access because there is no drive area around the well. The property with easement and accesses to my property sold and the new owners told me that I can't use the easement anymore. I am unable to sell my property because there is no driveway access to the property.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided an oral testimony noting that the assessor attempted to reach out to the petitioner about the access to the property with no response from the petitioner. 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. The petitioner did not provide sufficient documentation to verify the claimed elimination of legal access to the subject property. In addition, no documentation was provided which would indicate a loss of value for the subject property. In this case, the petitioner did not provide sufficient evidence to support a further 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