

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

May 13, 2025

Michael Splain & Douglas Stanek  
1537 E. Gateway Heights Loop  
Sedro Woolley, WA 98284

PETITIONER: Michael Splain & Douglas Stanek  
PETITION NO: 24-055  
PARCEL NO: P42643

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 153,200	\$ 153,200
IMPROVEMENTS	\$ 55,600	\$ 55,600
TOTAL	\$ 208,800	\$ 208,800

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

This property is described as a residential property on 2 acres located at 40179 Cape Horn Road, Concrete, Skagit County, Washington. The appellant cites, this is a 1974 mobile home without foundation. It has original aluminum wiring. It has single pane windows. I cannot sell the mobile home due to the age and banks will not loan on it. The assessment keeps rising. My front deck is rotten, but I don't want to replace it and have to pay more in taxes. The building sits on cinder blocks, and I have to level it.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided an oral testimony noting the improvement value has a downward adjustment of 25% to recognize the multiple inferior conditions of a pre-HUD manufactured home. 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 Board acknowledges the Assessor's application of a downward adjustment of 25%. The Petitioner did not provide documentation which would support further adjustments, such as photographic evidence and documentation for the cost to cure areas with more than typical physical depreciation. 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)