

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

May 13, 2025

Patrick Mulcahey  
PO Box 423  
Concrete, WA 98237

PETITIONER: Patrick Mulcahey  
PETITION NO: 24-180  
PARCEL NO: P101065

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 200,800	\$ 200,800
IMPROVEMENTS	\$ 756,100	\$ 756,100
TOTAL	\$ 956,900	\$ 956,900

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

This property is described as a residential property on 5.54 acres located at 44416 Dalles Road, Concrete, Skagit County, Washington. The appellant cites, I love my home, but I was naïve when I purchased the home in January of 2018. The assessed value was \$636,200 when I purchased the property. \$10,000 in property taxes is a lot. I don't think anyone has paid \$1 million for our location. There are no services and I am in the flood plain. No one is going to buy a house that needs flood insurance that only covers \$250,000.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided oral testimony. Mr. Herring stated that the current assessment represents a 12% increase from the purchase price, in contrast to the Federal Housing 5-year report which indicates market appreciation of 68% for Skagit County. 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. In this case, the sales provided by the petitioner did not give 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](http://bta.state.wa.us)