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

May 13, 2025

Ales & Jana Klabacka 42093 Cedar Street Concrete, WA 98237 PETITIONER: Ales & Jana Klabacka

PETITION NO: 24-296 PARCEL NO: P63382

	ASSESSOR'S VALUE		BOE VALUE DETERMINATION	
LAND	\$	125,800	\$	125,800
IMPROVEMENTS	\$	320,500	\$	320,500
TOTAL	\$	446,300	\$	446,300

The petitioner was not present at the May 8, 2025, hearing.

This property is described as a residential property on .43 acres located at 42093 Cedar Street, Concrete, Skagit County, Washington. The appellant cites, no in person assessment of this drug den neighborhood. New owners on this street moved in 2 sheds to live in and an RV practically sitting on the street to live in. Making our street look even worse. Other houses in area sold for much less – even with views of river.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment. The Assessor requests the board sustain the current valuation.

Skagit County Board of Equalization

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. Double wide manufactured homes and are not considered comparable to the subject property. In this case, the petitioner did not provide 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.

Dated: Rich Holtrop, Chair

Mailed:

Crystal Carter, Clerk of the Boar

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