

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

May 12, 2025

Matt Phillips
30142 Walberg Road
Sedro Woolley, WA 98284

PETITIONER: Matt Phillips
PETITION NO: 24-359
PARCEL NO: P101637

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 495,900	\$ 495,900
IMPROVEMENTS	\$ 1,144,600	\$ 1,144,600
TOTAL	\$ 1,640,500	\$ 1,640,500

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

This property is described as a residential property on 19.7 acres located at 30142 Walberg Road, Sedro Woolley, Skagit County, Washington. The appellant cites, the assessed value does not reflect the homes quality. I request a downgrade to the quality of the home. A rating of average or fair would better describe the home. There have been no major improvements to the property. It was built in 2007. I purchased it in 2021. There is deferred maintenance. The home has functional obsolescence. There is no pathway to the front door. The roof is leaking and needs replacement. I provided bids. The cost would be \$136,137 at the lower end. We also have HVAC issues that will cost \$18,000 to repair on the lower end. I also provided a third-party appraisal from 2023. Our property was compared to a sale in Bow, WA and that is not comparable to my property. The Bow area is 30% more in value.

The Assessor, represented by Deputy Assessor Brian Herring and Doug Webb, provided a response to the appeal, noting that the property has multiple adjustments reducing the assessed value. The assessors also noted that they provided market evidence that supports the current assessment. 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 recognizes that the current assessed value has multiple deductions in place, reflecting the outcome of previous appeal results. 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