

**Order of the Thurston County
Board of Equalization**

Property Owner: TIM & KATHY PODOWICZ

Parcel Number(s): 38750022500

Assessment Year: 2020

Petition Number: 20-0257

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 96,100
<input checked="" type="checkbox"/> Improvements	\$ 164,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 261,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 90,000
<input checked="" type="checkbox"/> Improvements	\$ 164,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 254,900

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented.

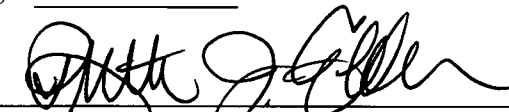
Petitioner Tim Podowicz participated in the teleconference hearing. The Petitioner testified that: growth in the area has resulted in increased traffic; a traffic light was installed next to their home; and they are subjected to traffic noise, traffic lights shining in their bedroom, and the beeping pedestrian signal which impacts their quality of life.

The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that the Assessor added an adjustment for high traffic and an economic adjustment to account for the issues caused by the impacts of the traffic.

The Board finds the Petitioner's arguments regarding the impacts of high traffic and the traffic light to be convincing. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 27th day of January, 2022


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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