

11/7/11

1/8 pages

To: Board of Supervisors
attn: Deputy Clerk of the Board,
Gussie Motter

Cochise County
1415 Melody Lane Bldg 6
Bisbee, AZ 85603

432-9200 / FAX 432-5016
email: board@cochiseaz.gov

From: Dave & Karen Stryker
POB 1287
Elfrida, AZ 85610
520-260-8794

Subject - Appeal of appeal response letter

Board of Supervisors

Patrick G. Call
Chairman
District 1

Ann English
Vice-Chairman
District 2

Richard R. Searle
Supervisor
District 3



Michael J. Ortega
County Administrator

James E. Vlahovich
Deputy County Administrator

Katie A. Howard
Clerk

October 31, 2011

Karen Stryker
KZDS Trust
PO Box 1287
Elfrida, AZ 85610

Subject: Parcel Number 403-50-002 E, 404-220-02 K

Dear Appellant(s):

The Hearing Officer's Recommended Decision(s) on the above referenced parcel(s) is attached. This is the decision that will be upheld by the Board of Supervisors, acting as the Cochise County Board of Equalization, at a special meeting on Monday, November 14th at 10:30 a.m. **unless you or the Assessor contests the Hearing Officer's decision in writing by 5:00 p.m. November 9, 2011.** No new information may be presented by either the Assessor or the appellant at this meeting, but if you contest the Hearing Officer's decision, you may wish to attend in case the Board of Equalization has questions or needs clarification. Should the Assessor contest the Hearing Officer's decision, you will be notified immediately.

Because of the tight schedule, you may also fax (520-432-5016) or email (Board@cochise.az.gov) your request to us.

Sincerely,

Gussie Motter
Deputy Clerk of the Board

CC: Assessor

To: Cochise County Board of Equalization
1415 Melody Lane, Building G
Bisbee, AZ 85635
520-432-9200/520-432-5016 fax; board@cochise.az.gov; www.cochise.az.gov

From: Dave and Karen Stryker
POB 1287
Elfrida, AZ 85610
520-260-8794

Subject: 42.5% increase in taxes from 2008 when Zillow shows a decrease of 23.9% in home prices since then, show's county being unfair and too high on their taxes.

In response to your letter regarding the appeal on the parcels: 403-50-002E and 404-22-002K, please note addendum A. It show's the limited value has increased from \$49,443 to \$70,460 during the period of 2008 to 2011 or an increase of + 42.5%; while Zillow Real Estate Market Values plummeted to - 23.9% for the same time!

Addendum A shows I was not angry nor I had paid too much for the property (as stated in your letter), but only that I had bought it at market value!

My frustration, disgust and irritation was due to the Cochise county assessments greed in not reflecting the true drop in real estate market prices and values; and the lack of sympathy from the few employed Cochise County residents (ie: Cochise County Assessor employees).

Please note too that these employees live in the wealthier cities of Cochise County and not the poor unemployed rural areas, therefore, they do not understand the rural hardships. Maybe this is reason to split Cochise County taxes between city and rural, making the rural areas have lower taxes!!

Questions:

1. Note the limited value (row 4) has not decreased at any time during the period of 2008-2012. This value is used to base the assessed value on, which is the value of our taxes. Why?
2. If there was a real estate decline during 2010-2011 as the total FCV (row 3) shows, then why does it not reflect in the assessed value (row 5) ?
3. Why is there a difference in rows 5 and 6? Row 5 is the assessed value as shown on the white cards mailed to the owners as the "Notice of Value, this is not a tax bill". I would like to know why this value changes each year on the tax bill mailed out? Note for tax year 2011 row 5 = \$7,745.; row 6 = \$8,111.; 2010 row 5 = \$7,073; row 6 = \$9,776.; etc.
4. Over the period of 2008 to 2011 as property owners, what we have noticed is that taxes increased dramatically, not decreasing as real estate values indicate. Row 7 has gone from \$607.10 to \$1,048.10, a 72.6% increase!! Yet we have seen our real property down in value!

5. I don't have access to the information but has the agriculture designated property in Cochise County had a similar increase in taxes compared to residential property? If not, it would indicate an unfair shift in taxes to the residential owners.

Statement and Questions: From the letter I received from the Board of Equalization on the results of my hearing on Oct 27, 2011, the board completely misstated my feelings. To set the records straight the following is my feelings:

1. I do not feel I paid too much when I bought the property in 2007, I paid market price for them. I do feel that when the real estate values fell, that my taxes did not go down but went up drastically.

2. I also resent the assessor's office assuming I had added an addition to the home and a large barn; that was on the property for at least 20+ years. Instead of doing their job, and doing a physical inspection of the property in a timelier manner, last one was 1993, now I'm being stiffed with a huge increase just because I had appealed taxes that I thought were already too high! If the taxes were going to be that high I would have never bought the property!

3. If I had not requested an appeal of my 2012 "Notice of Change", how long would it have been until the assessor's office did an onsite inspection of my property?

4. In addition, how many other properties in Cochise County have not had a physical inspection since 1993? How much tax revenue is the county losing by not having the assessor's office do their job!

5. I thought it was a legal requirement to inspect all properties on a timelier basis. This would include farming, ranching, commercial; not only residential.

6. I did ask on the telephone while talking with the assessor's office, "Does the county use aerial photography (or use other government maps or MapQuest) to look at the properties", and the answer was, "We do not have a staff that large to do the job". How can this be the answer from a department which sets values for which taxes are collected for schools, hospitals, libraries, roads, etc.?

7. What the Board of Equalization has done to me is simply not right. Yes some improvements were not noted prior to my appeal and were there when I purchased the property, but I BELIEVE MY PROPERTIES SHOULD HAVE NOT BEEN RAISED UNTIL ALL PROPERTIES IN COCHISE COUNTY RECEIVED A PHYSICAL INSPECTION UPDATE!

YOU HAVE PENALIZED ME FOR SIMPLY ASKING WHY MY TAXES ARE ALWAYS GOING UP, AND MY PROPERTY VALUES ARE GOING DOWN!

I have attached 3 sheets of graphs and tables, I generated from Zillow.com & Cochise County's "Notice of Values". If you are not familiar with Zillow.com it is nationally recognized data base of real estate sales, taxes paid and other information as well as aerial photographs and super imposed street maps. Zillow.com takes into account all trends and sales. Its home value index is widely recognized as an industry standard.

I have presented Addendum A, showing a radical price increases after an appeal, as described above.

Addendum B is a comparison of the state of AZ with Cochise, Pima, & Pinal Counties home index values. The bottom line on the table shows the % of change from year to year.

Addendum C is similar data and is presented for the state of AZ, and the cities of Bisbee, Elfrida, and Sierra Vista. Again the last line in the table gives the year to year change in market values.

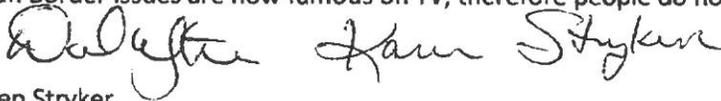
Because if the diversity in real estate values across Cochise County and the difficulty the assessor's office has in doing its mandated job, maybe the recent roomers of splitting up Cochise County may have some merit, in order to achieve a uniform taxation based on true market condition.

Real estate values are still dropping in the state of Arizona and especially dropping in Cochise County where Mexican Border Issues are now famous on TV, therefore people do not want to move here.

Sincerely,

Dave and Karen Stryker

Retired Cochise County Residents

A handwritten signature in cursive script that reads "Dave and Karen Stryker". The signature is written in black ink and is positioned above the typed name.

Row #
 ↓ 2008 2009 2010 2011 2012
 Addendum A 40350002E
 'Appealed 10/2012

Land Fcv	18,860	18,860	49,320	39,456	39,456	?
Impr Fcv	34,141	36,710	37,097	32,421	32,398	?
Total Fcv	53,001	55,570	86,417	71,877	71,854	79,660
Limited Value	49,443	54,387	62,395	68,634	70,460	78,202
Assessed Value	5837	5953	7613	7745	7913	?
TAX PAID	607.10	708.08	846.66	1,048.10	?	?
Assessed Value Year/Year	(+)	(+)	(+)	(-)	(+)	(+)
Assessed Value Year/Year	4.59%	4.59%	21.1%	17.1%	9.5%	2.1%

* Limited Value [4] has increased from 49,443 to 70,460 during period of 2008 to 2011 OR (+) 42.5% ↑
 * While Willow, Com DATA shows A -5.8, 0.0, -9.3 + -8.8% OR (-) 23.9% ↓
 for the same time.

Addendum B

\$280k
 \$260k
 \$240k
 \$220k
 \$200k
 \$180k
 \$160k
 \$140k
 \$120k
 \$100k
 \$80k

DATA Points CHANGED ABOVE
 DATA IS FOR SINGLE FAMILY HOMES
 DATA FROM ZILLOW HOME VALUE INDEX @ ZILLOW.COM
 July 1, 2011

ARIZONA	145K	155K	175K	258K	277K	250K	205K	164K	147K	136K
PIMA CO.	134K	148K	166K	224K	242K	225K	198K	176K	164K	147K
PINAL CO.	113K	123K	139K	212K	230K	196K	146K	109K	100K	91K
COCHISE CO.	92K	100K	119K	159K	172K	173K	163K	163K	148K	135K
COCHISE CO. HOME VALUES YEAR/YEAR % CHANGE		(+18.69%)	(+19%)	(+33.69%)	(+8.17%)	(+0.58%)	(-5.8%)	(+0%)	(-9.5%)	(-8.59%)
Aug	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011

Arizona Bisbee Elfrida Sierra Vista

Addendum C

\$280k
 \$260k
 \$240k
 \$220k
 \$200k
 \$180k
 \$160k
 \$140k
 \$120k
 \$100k
 \$80k
 \$60k

Data Points Chanted Above
 DATA IS FOR SINGLE FAMILY HOMES
 DATA FROM ZILLOW HOME VALUE INDEX © ZILLOW.COM

2/1/2011
 ↓

ARIZONA	145K	155K	175K	258K	277K	250K	205K	164K	147K	136K
BISBEE	66K	69K	85K	100K	117K	129K	138K	123K	108K	103K
ELFRIDA	79K	77K	104K	172K	156K	148K	165K	135K	112K	91K
SIERRA VISTA	122K	135K	154K	201K	218K	208K	193K	195K	186K	173K
ELFRIDA HOME VALUE YEAR/YEAR % CHANGE	-	(-) 2.6%	(+) 35%	(+) 65.3%	(-) 9.4%	(-) 5.2%	(+) 11.4%	(-) 18.2%	(-) 17.1%	(-) 18.8%
YEAR	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011

YEAR
 Aug 1