

**September 28, 2012**

Cochise County Board of Equalization  
1415 Melody Lane, Building G  
Bisbee AZ 85635

RE: Recommended Decision of Hearing Officer in Appeal on Parcel No:  
403-04-002

After conducting a Hearing on the appeal of the Notice of Value for the above parcel, it is my recommended decision that the following values be established:

FCV: \$103,833.00

LPV: \$103,700.00

The basis for my decision is as follows: This hearing was conducted telephonically at the request of the Appellant. The Assessor recommended a reduction in the originally noticed land value, from \$54,555 to \$38,189. The Assessor also recommended an increase in the improvement value due to escaped improvements which were discovered when the property was physical reviewed. The Appellant strenuously contended that the allegedly escaped improvements had been assessed and valued by the Assessor in prior years. However the Appellant was not able to present any evidence to support his arguments. He was offered a continuance to be able to present such evidence but he advised that he would not be able to participate in a continued hearing due to scheduled surgery. Based on the evidence presented at the hearing the Assessor's recommended values appear to be correct, except for the fact that the Arizona Legislature has amended A.R.S.§42-16162(A). The statute now reads:

“A. Based on the evidence presented at a hearing on an appeal the State Board shall either grant or refuse the request of the petition, in whole or in part, as the State Board considers just and proper. The decision of the State Board shall not exceed the Assessor's noticed valuation and recommended classification.”

Based on this statutory amendment, the Assessor's recommended reduction in land value is permissible but the recommended increase in improvement value is not.

Thank you,

James Riley, Hearing Officer