

Board of Equalization

Richard R. Searle
Chairman
District 3

Patrick G. Call
Vice-Chairman
District 1

Ann English
Supervisor
District 2



Michael J. Ortega
County Administrator

James E. Vlahovich
Deputy County Administrator

Katie A. Howard
Clerk

AGENDA FOR BOARD OF EQUALIZATION MEETING
Tuesday, October 9, 2012 at 1:30 p.m.
BOARD OF SUPERVISORS HEARING ROOM
1415 MELODY LANE, BUILDING G, BISBEE, AZ 85603

ANY ITEM ON THIS AGENDA IS OPEN FOR DISCUSSION AND POSSIBLE ACTION

ROLL CALL

Members of the Cochise County Board of Equalization will attend either in person or by telephone, video or internet conferencing.

CONSENT

1. Uphold all of the uncontested Hearing Officer Decisions in the Notive of Value Process

ACTION

2. Uphold or Amend the Hearing Officer's recommended decision for parcels 123-47-661, 662, 663, 664 and 665, Cochise Vista, LLC.
3. Uphold or amend the Hearing Officer's recommended decision for parcel 105-18-010 P, Arthuur R Tanner Revocable Trust
4. Uphold or Amend the Hearing Officer's recommended decision for parcel 107-78-094 B, Delta Properties, LLP
5. Uphold or amend the Hearing Officer's recommended decision for M120000065, Bill Daniel
6. Uphold or amend the Hearing Officer's recommended decision for parcel 123-09-011, Glidewell
7. Uphold ot amend the Hearing Office's recommended decision for parcel 123-24-093, Botts Family Living Trust
8. Uphold or amend the Hearing Officer's recommended decision for parcel 403-04-002, Gakin.

9. Uphold or amend the Hearing Officer's recommended decision for parcel 104-55-016 B, Paledenic
10. Uphold or Amend the Hearing Officer's decision for parcels 104-48-007 A, 031, 014, 017E, 017 F, McArthur.
11. Uphold or amend the Hearing Officer's recommended decision for parcels 104-55-022 D, Temple
12. Uphold or amend the Hearing Officer's recommended decision for parcel 105-20-009 U, Lusignan Revocable Trust.

Pursuant to the Americans with Disabilities Act (ADA), Cochise County does not, by reason of a disability, exclude from participation in or deny benefits or services, programs or activities or discriminate against any qualified person with a disability. Inquiries regarding compliance with ADA provisions, accessibility or accommodations can be directed to Chris Mullinax, Safety/Loss Control Analyst at (520) 432-9720, FAX (520) 432-9716, TDD (520) 432-8360, 1415 Melody Lane, Building F, Bisbee, Arizona 85603.

Cochise County - 1415 Melody Lane, Building G - Bisbee, Arizona 85603
(520) 432-9200 - Fax (520) 432-5016 - Email: board@cochise.az.gov
www.cochise.az.gov

"PUBLIC PROGRAMS, PERSONAL SERVICE"

Board of Equalization Meeting

Meeting Date: 10/09/2012

104-48-007A,013,014,017 E, and 017F, MaArthur

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

NAME of PRESENTER: Assessor's Representative

Recommendation:

of ORIGINALS Submitted for Signature:

TITLE of PRESENTER: Appraiser, Deputy Assessor, or Assessor

Mandated Function?:

Source of Mandate or Basis for Support?:

Information

Agenda Item Text:

Uphold or Amend the Hearing Officer's decision for parcels 104-48-007 A, 031, 014, 017E, 017 F, McArthur.

Background:

Mr. McArthur applied for Ag status, believing that the change in statutes allowed property used for equine rescue to be eligible. The Assessor denied the application saying that the property did not meet the statutory requirements. After the hearing, Judge Riley recommended that the property be given ag status, interpreting the law differently than the Assessor. The Assessor has appealed the recommended decision to the BOE.

Department's Next Steps (if approved):

N/A

Impact of NOT Approving/Alternatives:

N/A

To BOS Staff: Document Disposition/Follow-Up:

Send the decision letter with copies to the Assessor and Treasurer

Attachments

Petition

HO Decision

Board of Equalization Meeting

Meeting Date: 10/09/2012

104-55-016 B, Paladenic

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

NAME of PRESENTER: Assessor's Representative

Recommendation:

of ORIGINALS Submitted for Signature:

TITLE of PRESENTER: Appraisor, Deputy Assessor, or Assessor

Mandated Function?:

Source of Mandate or Basis for Support?:

Information

Agenda Item Text:

Uphold or amend the Hearing Officer's recommended decision for parcel 104-55-016 B, Paladenic

Background:

Mr. Paladenic applied for Ag status, believing that the change in statutes allowed property used for equine rescue to be eligible. The Assessor denied the application saying that the property did not meet the statutory requirements. After the hearing, Judge Riley recommended that the property be given ag status, interpreting the law differently than the Assessor. The Assessor has appealed the recommended decision to the BOE.

Department's Next Steps (if approved):

N/A

Impact of NOT Approving/Alternatives:

N/A

To BOS Staff: Document Disposition/Follow-Up:

Send decision letter with copies to the Assessor and Treasurer

Attachments

Petition

HO Decision

Board of Equalization Meeting

Meeting Date: 10/09/2012

104-55-022 D, Temple

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

NAME of PRESENTER: Assessor's Representative

Recommendation:

of ORIGINALS Submitted for Signature:

TITLE of PRESENTER: Appraiser, Deputy Assessor, or Assessor

Mandated Function?:

Source of Mandate or Basis for Support?:

Information

Agenda Item Text:

Uphold or amend the Hearing Officer's recommended decision for parcels 104-55-022 D, Temple

Background:

Mr. Temple applied for Ag status, believing that the change in statutes allowed property used for equine rescue to be eligible. The Assessor denied the application saying that the property did not meet the statutory requirements. After the hearing, Judge Riley recommended that the property be given ag status, interpreting the law differently than the Assessor. The Assessor has appealed the recommended decision to the BOE.

Department's Next Steps (if approved):

N/A

Impact of NOT Approving/Alternatives:

N/A

To BOS Staff: Document Disposition/Follow-Up:

Send the decision letter with copies to the Assessor and Treasurer

Attachments

Petition

HO Decision

Board of Equalization Meeting

Meeting Date: 10/09/2012

105-20-009 U, Lusignan Revocable Trust

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

Recommendation:

of ORIGINALS

Submitted for Signature:

NAME of PRESENTER: Assessor's Representative

TITLE of PRESENTER: Appraiser,
Deputy Assessor,
or Assessor

Mandated Function?:

Source of Mandate or Basis for Support?:

Information

Agenda Item Text:

Uphold or amend the Hearing Officer's recommended decision for parcel 105-20-009 U, Lusignan Revocable Trust.

Background:

Ms. Lusignan applied for Ag status, believing that the change in statutes allowed property used for equine rescue to be eligible. The Assessor denied the application saying that the property did not meet the statutory requirements. After the hearing, Judge Riley recommended that the property be given ag status, interpreting the law differently than the Assessor. The Assessor has appealed the recommended decision to the BOE.

Department's Next Steps (if approved):

N/A

Impact of NOT Approving/Alternatives:

N/A

To BOS Staff: Document Disposition/Follow-Up:

Send decision letter with copies to the Assessor and Treasurer

Attachments

Petition

HO Decision

Board of Equalization Meeting

Meeting Date: 10/09/2012

123-09-011, Glidewell

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

NAME of PRESENTER: Assessor's Representative

Recommendation:

of ORIGINALS Submitted for Signature:

TITLE of PRESENTER: Appraiser, Deputy Assessor, or Assessor

Mandated Function?:

Source of Mandate or Basis for Support?:

Information

Agenda Item Text:

Uphold or amend the Hearing Officer's recommended decision for parcel 123-09-011, Glidewell

Background:

Ms. Glidewell filed an appeal for her property valuation and the Assessor's Office did not agree with her arguments. See the attached petition containing her questions and the Assessor's answers. Ms. Glidewell filed for a hearing. The Hearing Officer recommended a significant reduction in valuation as outlined in his attached decision. The Assessor has chosen to appeal this recommended decision.

Department's Next Steps (if approved):

N/A

Impact of NOT Approving/Alternatives:

N/A

To BOS Staff: Document Disposition/Follow-Up:

Send decision letter to the appellant with copies to the Assessor and Treasurer.

Attachments

Petition

HO Decision

Board of Equalization Meeting**Meeting Date:** 10/09/2012

123-24-093, Botts Family Living Trust

Submitted By: Gussie Motter, Board of Supervisors**Department:** Board of Supervisors**Presentation:** No A/V Presentation**Document Signatures:****NAME of PRESENTER:** Assessor's Representative**Recommendation:****# of ORIGINALS****Submitted for Signature:****TITLE of PRESENTER:** Appraiser,
Deputy
Assessor,
or
Assessor**Mandated Function?:****Source of Mandate
or Basis for Support?:****Information****Agenda Item Text:**

Uphold or amend the Hearing Office's recommended decision for parcel 123-24-093, Botts Family Living Trust

Background:

Ms. Botts filed a petition for review of property valuation along with a great deal of other information that is attached here in the Petition. The Assessor recommended no change and the appellant asked for a hearing. After the hearing, Judge Riley recommended a much lower valuation than the Assessor had. The Assessor has appealed this recommended decision for a hearing with the BOE

Department's Next Steps (if approved):

N/A

Impact of NOT Approving/Alternatives:

N/A

To BOS Staff: Document Disposition/Follow-Up:

Send decision letter to the original appellant with copies to the Assessor and the Treasurer

AttachmentsPetitionHO Decision

Board of Equalization Meeting**Meeting Date:** 10/09/2012

403-04-002, Gakin

Submitted By: Gussie Motter, Board of Supervisors**Department:** Board of Supervisors**Presentation:** No A/V Presentation**Document Signatures:****NAME** Assessor's Representative
of PRESENTER:**Recommendation:****# of ORIGINALS**
Submitted for Signature:**TITLE** Appraiser,
of PRESENTER: Deputy
Assessor,
or
Assessor**Mandated Function?:****Source of Mandate**
or Basis for Support?:

Information**Agenda Item Text:**

Uphold or amend the Hearing Officer's recommended decision for parcel 403-04-002, Gakin.

Background:

Mr. Gakin appealed the valuation on his property. The Assessor physically reviewed the property with the owner. He corrected the square footage of the house and added a new garage, metal carport, and fencing. The assessor placed a 30% downward adjustment on land value due to the market but the addition of the escaped improvements gave a slight increase to the property value. Mr. Gakin appealed to the Hearing Officer. After the hearing, Judge Riley recommend a lower valuation arguing that the reduction in land value is permissible but the recommended increase in improvement value is not. The Assessor appealed the recommended decision to the BOE.

Department's Next Steps (if approved):

N/A

Impact of NOT Approving/Alternatives:

N/A

To BOS Staff: Document Disposition/Follow-Up:

Send a decision letter to Mr. Gakin with to the Assessor and Treasurer.

AttachmentsPetitionHO Decision

Board of Equalization Meeting

Meeting Date: 10/09/2012

Cochise Vista LLC

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

Recommendation:

of ORIGINALS

Submitted for Signature:

NAME of PRESENTER: Assessor's Representative

TITLE of PRESENTER: Appraisor,
Deputy
Assessor,
ot
Assessor

Mandated Function?:

**Source of Mandate
or Basis for Support?:**

Information

Agenda Item Text:

Uphold or Amend the Hearing Officer's recommended decision for parcels 123-47-661, 662, 663, 664 and 665, Cochise Vista, LLC.

Background:

The Appellant's agent argued that ADOT requirements for right-turn deceleration lanes is costly and the owner feels the cost of the development requirements renders these properties unfit for anything other than long-term investment. The owner also questiones the significant increase in property valuation as nothing has changed in the area in the past four years.

The Assessor ruled "no change" as the owner failed to submit any documentation to refute the Assessor's land valuation.

After the hearing, the Hearing Officer rendered a decision to uphold the Assessor's recomended values.

Department's Next Steps (if approved):

n/a

Impact of NOT Approving/Alternatives:

n/a

To BOS Staff: Document Disposition/Follow-Up:

Send BOE decision Letter w/ cc to Treasurer and Assessor

Attachments

Petition

Petition

Petition

HO Decision

Board of Equalization Meeting

Meeting Date: 10/09/2012

M120000065, Bill Daniel

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

NAME of PRESENTER: Assessor's Representative

Recommendation:

of ORIGINALS Submitted for Signature:

TITLE of PRESENTER: Appraiser, Deputy Assessor, or Assessor

Mandated Function?:

Source of Mandate or Basis for Support?:

Information

Agenda Item Text:

Uphold or amend the Hearing Officer's recommended decision for M120000065, Bill Daniel

Background:

The Appellant appealed the value of his mobile home arguing that it should not be valued at more than the \$15,000 that he paid for it from Hughes Credit Union. The Assessor countered that the sale of the subject was a bank sale which is not considered an arm's length sale. The Hearing Officer's recommended decision advised that the Assessor's values should be approved. Mr. Daniel has appealed the recommended decision to the BOE.

Department's Next Steps (if approved):

N/A

Impact of NOT Approving/Alternatives:

N/A

To BOS Staff: Document Disposition/Follow-Up:

Send the decision letter to the Appellant , the Assessor and the Treasurer.

Attachments

Petition

HO Decision

Board of Equalization Meeting

Meeting Date: 10/09/2012

Parcel 105-18-010 P Arthur R Tanner Revocable Trust

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

Recommendation:

of ORIGINALS

Submitted for Signature:

NAME of PRESENTER: Assessor Representative

TITLE of PRESENTER: Appraisor,
Deputy
Assessor
or
Assessor

Mandated Function?:

**Source of Mandate
or Basis for Support?:**

Information

Agenda Item Text:

Uphold or amend the Hearing Officer's recommended decision for parcel 105-18-010 P, Arthur R Tanner Revocable Trust

Background:

Mr. Tanner submitted a petition for review of his property valuation citing the lot unbuildable for a family residence because of a well restriction. The Assessor disagreed and the matter was heard by Judge Riley, the Cochise County BOE Hearing Officer. The Hearing officer's recommended decision sided with the Assessor and Mr. Tanner appealed to the BOE

Department's Next Steps (if approved):

n/a

Impact of NOT Approving/Alternatives:

n/a

To BOS Staff: Document Disposition/Follow-Up:

Send decision letter to Mr. Tanner with copies to the Assessor and Treasurer

Attachments

Petition

HO Decision

Board of Equalization Meeting

Meeting Date: 10/09/2012

Parcel 107-78-094 B, Delta Properties, LLP

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

NAME of PRESENTER: Assessor's Representative

Recommendation:

of ORIGINALS Submitted for Signature:

TITLE of PRESENTER: Appraiser, Deputy Assessor, or Assessor

Mandated Function?:

Source of Mandate or Basis for Support?:

Information

Agenda Item Text:

Uphold or Amend the Hearing Officer's recommended decision for parcel 107-78-094 B, Delta Properties, LLP

Background:

The appellant filed a petition for review of property valuation presenting income and expenses. The Assessor, due to statute, could not consider the submitted materials and recommended no change. After the hearing the Hearing Officer recommended to uphold the Assessor's decision as the appellant presented comparables that could not be considered in this tax year. The appellant is appealing the recommended decision to the BOE

Department's Next Steps (if approved):

n/a

Impact of NOT Approving/Alternatives:

n/a

To BOS Staff: Document Disposition/Follow-Up:

Send decision letter to the appellant with copies to the Assessor and the Treasurer

Attachments

Petition

HO Decision

Board of Equalization Meeting

Meeting Date: 10/09/2012

Uphold all uncontested recommended Hearing Officer decisions

Submitted By: Gussie Motter, Board of Supervisors

Department: Board of Supervisors

Presentation: No A/V Presentation

Document Signatures:

NAME N/A
of PRESENTER:

Mandated Function?:

Recommendation:

of ORIGINALS

Submitted for Signature:

TITLE N/A
of PRESENTER:

**Source of Mandate
or Basis for Support?:**

Information

Agenda Item Text:

Uphold all of the uncontested Hearing Officer Decisions in the Notive of Value Process

Background:

All parties, both appellants and the Assessor, are advised that the Hearing Officer's recommended decisions will be accepted unless the interested party appeals in writing to the BOS by October 4, 2012

Department's Next Steps (if approved):

N/A

Impact of NOT Approving/Alternatives:

n/a

To BOS Staff: Document Disposition/Follow-Up:

Send decision letters with copies to the Assessor and Treasurer

RESIDENTIAL PETITION FOR REVIEW OF VALUATION
PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

355

FILED FOR TAX YEAR 2013

See instructions for complete filing requirements.

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.

1. DATE FILED 5-14-12 COUNTY Cochise BOOK 105 MAP 20 PARCEL 0096

2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE . 2B. MULTIPLE PARCELS? YES NO

3A. OWNER'S NAME
NAME Lusignan Revocable Trust
ADDRESS 4953 Calle Encina
Sierra Vista, AZ 85650
CITY, STATE, ZIP CODE

3B. MAIL DECISION TO: (IF DIFFERENT THAN 3A)
NAME _____
ADDRESS _____
CITY, STATE, ZIP CODE _____

3C. IF OWNERSHIP HAS CHANGED CHECK HERE . ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.) owner
NAME Catherine Lusignan TELEPHONE 520 803 6709
ADDRESS 4953 Calle Encina CITY, STATE, ZIP CODE Sierra Vista AZ 85650

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER _____ SBOE NUMBER _____

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH COST APPROACH OTHER (explain below)
Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification.

Law recently changed to include horse rescue operations as agricultural status - Horse in Around Rescue AZDA #35

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>297,809</u>	LIMITED PROPERTY VALUE \$ <u>297,809</u>	LEGAL CLASS <u>03L</u>	ASMT RATIO <u>10%</u>
7. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>ag status value</u>	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

X Catherine A. Lusignan
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
TELEPHONE 520 803 6709 EMAIL ADDRESS lusig@msn.com

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):
If you want this appeal to be heard "On The Record" check here
This means that **neither you, the Assessor, your Agent, or Attorney (if applicable)** will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$ <u>297809</u>	LIMITED PROPERTY VALUE \$ <u>297809</u>	LEGAL CLASS <u>3</u>	ASMT RATIO <u>10</u>
BASIS FOR DECISION: _____				
<u>SEE ATTACHED</u>				
<u>05/14/12</u>	<u>07/20/12</u>	<u>PAMELA BLAKE</u>	<u>Felix [Signature]</u>	
DATE RECEIVED	DATE DECISION MAILED	REVIEWED BY	ASSESSOR OR CHIEF DEPUTY	
COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD		

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY



County of Cochise
**OFFICE OF THE COUNTY
ASSESSOR**
P.O. DRAWER 168
BISBEE, ARIZONA 85603

Philip S. Leiendecker
Assessor

Felix Dagnino
Chief Deputy

TAX YEAR	<u>2013</u>
APPEAL #	<u>355</u>
PARCEL #	<u>105-20-009U</u>
ASSESSOR DECISION DATE	<u>7-3-12</u>
PHYSICAL REVIEW (Y/N)	<u>YES</u>
FCV	<u>\$297,809</u>
LPV	<u>\$297,809</u>
LEGAL CLASS	<u>3</u>
ASSESSMENT RATIO	<u>10%</u>
APPRAISER	<u>PBLAKE</u>

***BASIS FOR DECISION:
PROPERTY CLASSIFICATION WAS REVIEWED AND
PROPERTY PHYSICAL INSPECTION 6/6/12. AGRICULTURAL
LAND USE APPLICATION DENIED. PROPERTY FAILS TO
MEET STATUTORY REQUIREMENTS AND DEPARTMENT OF
REVENUE AGRICULTURAL GUIDELINES.***

APPROVED _____
[Signature]

RESIDENTIAL PETITION FOR REVIEW OF VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2013

ASSESSOR

See instructions for complete filing requirements.

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.

1. DATE FILED 5-14-12 COUNTY Cochise BOOK 105 MAP 20 PARCEL 00961

2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE 2B. MULTIPLE PARCELS? YES NO

3A. OWNER'S NAME
Lusignan Revocable Trust
 NAME 4953 Calle Encina
 ADDRESS Sierra Vista, AZ 85650
 CITY, STATE, ZIP CODE

3B. MAIL DECISION TO: (IF DIFFERENT THAN 3A)
 NAME _____
 ADDRESS _____
 CITY, STATE, ZIP CODE _____

3C. IF OWNERSHIP HAS CHANGED CHECK HERE ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.) owner
Catherine Lusignan 520 803 6709
 NAME TELEPHONE
4953 Calle Encina Sierra Vista AZ 85650
 ADDRESS CITY, STATE, ZIP CODE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER _____

SBOE NUMBER _____

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH COST APPROACH OTHER (explain below)
 Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification.

Law recently changed to include horse rescue operations as agricultural status - Horse in Around Rescue AZDA #35

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>297,809</u>	LIMITED PROPERTY VALUE \$ <u>297,809</u>	LEGAL CLASS <u>03L</u>	ASMT RATIO <u>10%</u>
7. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>ag status value</u>	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE.

X Catherine Lusignan
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
520 803-6709 lusig@msa.com
 TELEPHONE EMAIL ADDRESS

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):
 If you want this appeal to be heard "On The Record" check here.
 This means that **neither you, the Assessor, your Agent, or Attorney (if applicable)** will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
DATE RECEIVED _____ DATE DECISION MAILED _____ REVIEWED BY _____ ASSESSOR OR CHIEF DEPUTY _____				
COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
DATE RECEIVED _____ DATE DECISION MAILED _____ CHAIRMAN OR CLERK OF THE BOARD _____				

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

PETITION FOR REVIEW OF REAL PROPERTY VALUATION
PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2013

See Instructions for complete filing information

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.
- The County Assessor may reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petition(s) will be returned.

COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT

1. DATE FILED 5-14-12 COUNTY Cochise BOOK 105 MAP 20 PARCEL 0094
 2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: 4953 S. Calle Encina Sierra Vista AZ
 3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE . ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.
 4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL (SPECIFY TYPE: Apartment, Office, warehouse, etc.) _____
 VACANT LAND AGRICULTURAL OTHER

5A. OWNER'S NAME <u>Lusignan Revocable Living Trust</u> NAME <u>4953 S Calle Encina</u> ADDRESS <u>Sierra Vista, AZ 85650</u> CITY, STATE, ZIP CODE	5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A) NAME _____ ADDRESS _____ CITY, STATE, ZIP CODE _____
---	--

5C. IF OWNERSHIP HAS CHANGED CHECK HERE . ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) owner
Catherine Lusignan 520 803 6709
 NAME TELEPHONE
4953 S Calle Encina Sierra Vista AZ 85650
 ADDRESS CITY, STATE, ZIP CODE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER _____ STATE BOARD OF EQUALIZATION NUMBER _____

7. BASIS FOR PETITION: MARKET SALES APPROACH COST APPROACH INCOME APPROACH OTHER (explain below)
 Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property.
Law recently changed to include horse rescue operations as agricultural status. - Horse'n Around Rescue AZDA # 35

8. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>297,809</u>	LIMITED PROPERTY VALUE \$ <u>297,809</u>	LEGAL CLASS <u>03L</u>	ASMT RATIO <u>10%</u>
9. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>ag status value</u>	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE.

Catherine A Lusignan
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
520 803-6709 lusig@msn.com
 TELEPHONE EMAIL

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):
 If you want this appeal to be heard "On The Record" check here.
 This means that **neither you, the Assessor, your Agent, or Attorney (if applicable)** will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
DATE RECEIVED _____ DATE DECISION MAILED _____ REVIEWED BY _____ ASSESSOR OR CHIEF DEPUTY _____				
COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
DATE RECEIVED _____ DATE DECISION MAILED _____ CHAIRMAN OR CLERK OF THE BOARD _____				

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

Cathrine A Lusignan
4953 S Calle Encina
Sierra Vista, AZ 85650
520-803-6709

COCHISE COUNTY
ASSESSOR

2012 JUL 30 PM 1:25

Cochise County Assessor
Attn: Madeline
1415 Melody Ln
Bisbee, AZ 85603

July 26, 2012

To Whom It May Concern:

Please find attached a copy of the appeal letter for gaining agricultural status for my land that supports Horse'n Around Rescue. Please schedule my appeal hearing at the same time as other leased properties of Horse'n Around Rescue.

Thank you for your consideration.

Sincerely yours,


Cathrine A Lusignan

*appeal
level 2.
Judy
xt 8685*

September 22, 2012

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

RE: Recommended Decision of Hearing Officer in Appeal on Parcel Nos.
104-55-022 D and 105-20-009 U

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

104-55-022 D	105-20-009 U
FCV: \$30,075.00	FCV: \$297,809.00
LPV: \$30,075.00	LPV: \$297,809.00

The basis for my decision is as follows: The hearings for these two parcels have been consolidated on the basis that the same arguments and evidence will apply to both. The Appellants do not object to the Assessor's recommendations as to value, but have appealed the Assessor's denial of agricultural status for both properties.

Horse'n Around Rescue Ranch and Foundation, Inc. is an Arizona nonprofit corporation which conducts equine rescue operations in Cochise County. The corporation itself does not own any real property, but instead leases approximately 700 acres at nine separate locations. The Lusignan Revocable Trust and Wade Temple are two of the property owners who lease property to the nonprofit corporation.

At the hearing the Assessor advised that the Legislature had recently enacted legislation which approved granting ag status to properties used for equine rescue operations. The Assessor explained that the Appellants' requests for ag status for their parcels were denied on the basis that neither had met the legal requirements for ag status. In order to qualify for ag status, A.R.S. §42-12151(4) defines agricultural real property as:

4. Land and improvements devoted to commercial breeding, raising, boarding or training equine, as defined in section 3-1201, or equine rescue facilities registered with the department of agriculture pursuant to section 3-1350.

A.R.S. §3-1350 sets forth the requirements which must be satisfied in order to be registered as an "equine rescue facility." §3-1350 (B) (1) states, "To be registered under this section an equine rescue facility must "1. Be incorporated as a nonprofit corporation in this state." The Assessor also contended that the Appellants had not satisfied A.R.S. §42-12152(A)(1) and (2). §(A)(1) requires that the subject property must have been used for an agricultural purpose for three of the past five years. §(A)(2) requires that

the Appellant must demonstrate a “reasonable expectation of operating profit, exclusive of land cost, from the agricultural use of the property.”

In response to the Assessor’s arguments, the Appellants presented evidence that Horse’N Around Rescue Ranch, Inc. had properly applied for registration as an equine rescue facility pursuant to A.R.S. §3-1350 and that the application had been granted. Presented in evidence was the Dept. of Agriculture’s Registered Equine Rescue Facility Certificate No. 35, issued 2/9/12 and which expires 2/9/13. By issuing this certificate the Dept. of Agriculture has established that the applicant is a qualified nonprofit corporation in Arizona and as such, has been properly registered with the Dept. of Agriculture.

In addition, the Appellants presented the Arizona Dept. of Revenue’s Interim Guideline On The Assessment Of Equine Property. In the Introduction to this Interim Guideline, the DOR stated:

‘In 2011 the Legislature amended A.R.S.§42-12151 to expand the uses which may qualify for agricultural classification to include land and improvements devoted to commercial breeding, raising, boarding or training equine. It also amended the statute to allow land and improvements used for equine rescue facilities registered with the Department of Agriculture to qualify.’

The Introduction to the Interim Guideline also specifically states “The Department of Revenue’s Agricultural Manual will be amended in the near future to conform to A.R.S.§42-12151(4) and the provisions of this Guideline. Where there is a conflict between the current Agricultural Manual and the amendments to A.R.S.§42-12151, the amended statute and this Interim Guideline will control.”

The Interim Guideline also clarified eligibility for agricultural classification, beginning at p.2. Section I (b) states, “Land and improvements of Equine Rescue Facilities registered with the Department of Agriculture pursuant to A.R.S.§3-1350 are also eligible for agricultural classification. A.R.S.§42-12151.” Neither the statute nor the Interim Guideline preclude leased property from eligibility. Section I (b) (ii) concludes the Eligibility discussion by stating, “Equine Rescue Facilities must be nonprofit organizations and therefore do not require an expectation of profit to qualify.”

The Assessor has unfortunately been the victim of the Legislature’s and the DOR’s unfortunate use of the term “facility” rather than distinguishing between an entity and a facility. During the hearing the Assessor correctly stated that “a facility is something that is tangible.” The Assessor then incorrectly concluded that the real property leased to Horse’N Around Ranch Rescue was a facility which was required to be registered with the Dept. of Agriculture. Horse’N Ranch Rescue is an entity, not a facility. A facility is something physical like buildings and equipment. An entity has a legal identity like a corporation. A corporation, whether for profit or nonprofit, may own a facility but not be a facility. The real property leased by the Appellants to Horse’N Around Ranch Rescue is a facility not an entity. The clear legislative intent for the

statutes cited by the Assessor was to provide a tax incentive to entities who chose to use property, owned or leased, for the charitable purpose of equine rescue. In order to give effect to these statutes, rather than to invalidate them, the statutory references to “facility” must be read as “entity” where appropriate. If the term “facility” is determined to include “entity” then the Appellants have satisfied all statutory requirements for agricultural status for the subject properties and the appeals should be granted.

Thank you,

James Riley, Hearing Officer

316-046-01

PETITION FOR REVIEW OF REAL PROPERTY VALUATION

FOR OFFICIAL USE ONLY

457

FILED FOR TAX YEAR 2013

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

See instructions for complete filing

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.
The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petitions will be returned.
IMPORTANT: COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. PLEASE TYPE OR PRINT.

1. DATE FILED 05/01/2012 COUNTY Cochise BOOK 123 MAP 47 PARCEL 6630

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION:

3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE [X]. ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.

4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL [] (SPECIFY TYPE: Apartment, Office, warehouse, etc.)
VACANT LAND [X] AGRICULTURAL [] OTHER []

5A. OWNER'S NAME
Cochise Vista LLC
3040 Bear Canyon
Tucson AZ 85749

5B. MAIL DECISION TO:
Property Tax Evaluations
7459 East Broadway, Suite 201
Tucson AZ 85710-

5C. IF OWNERSHIP HAS CHANGED CHECK HERE []. ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) Agent
Alain Hartmann

NAME 7459 East Broadway, Suite 201 ADDRESS
Tucson CITY AZ STATE 85710- ZIP
TELEPHONE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER 91-0076 STATE BOARD OF EQUALIZATION NUMBER 505

7. BASIS FOR PETITION: MARKET SALES APPROACH [X] COST APPROACH [] INCOME APPROACH [] OTHER [] (explain below)
Property is subject to an ADOT road lane improvement not yet constructed nor approved prior to development permits. Not buildable at this time. Market & Equity supports requested value by petitioner.

Table with 4 columns: VALUE SHOWN ON NOTICE OF VALUE, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. Row 8: \$794,534 vs \$495,187, Class 2, Ratio 16. Row 9: \$395,406 vs \$395,406, Class 2, Ratio 16.

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE. [X]

SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
(520) 290-4545 info@proptaxeval.com
TELEPHONE EMAIL ADDRESS

IN MARICOPA AND PIMA COUNTIES ONLY:
If you want this appeal to be heard "On The Record" Check here. []
This means that neither you nor the Assessor will appear in person before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal.

Table with 4 columns: ASSESSOR'S DECISION, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. Row: \$623,594 vs \$452,453, Class 2, Ratio 16.

BASIS FOR DECISION: SEE ATTACHED

05/10/12 DATE RECEIVED 8/15/12 DATE DECISION MAILED MICHAEL HYDE REVIEWED BY
ASSessor OR CHIEF DEPUTY

Table with 4 columns: FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO.

BASIS FOR DECISION:

DATE RECEIVED DATE DECISION MAILED CHAIRMAN OR CLERK OF THE BOARD

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

RECEIVED IN COCHISE COUNTY BOARD OF EQUALIZATION 2012 SEP 4 10 16 AM

MULTIPLE PARCEL APPEAL FORM

316

- Use this form when filing a petition for review for multiple parcels if the parcels have the same owner, the same use, the same appeal basis, are located in the same geographic area, and are part of the same economic unit. Contact the County Assessor of the county in which the property is located if you have any questions on the use of this form.
- List each Book, Map, and Parcel Number included in the appeal on this form.
- List the owner's opinion of full cash value (FCV) for each parcel. The limited property value (LPV) being requested may also be listed for the Assessor's consideration.
- Indicate the assessment ratio (R) being requested if different from the ratio shown on the Notice of Value or Notice of Change.
- Enter decisions from each level of appeal in the appropriate location on this form.
- Attach a copy of this form with the petition at each level of the appeals process. NOTE: You may receive decisions on another form. Those forms may be used in lieu of this form to proceed with your appeal.

Filed in Cochise County Filing Date: 01-May-12

Lead parcel on petition 123-47-6630 Total number of parcels in the appeal 2

PARCEL NUMBER <small>Book-Map-Parcel</small>	OWNER'S VALUE			ASSESSOR'S DECISION			BOE'S DECISION		
	FCV	LPV	R	FCV	LPV	R	FCV	LPV	R
1. <u>123-47-6630</u>									
2. <u>123-47-6640</u>				<u>474904</u>	<u>351286</u>	<u>16</u>			
3.				<u>148690</u>	<u>101167</u>	<u>16</u>			
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
21.									
22.									
23.									
24.									
25.									
26.									

Use additional forms if necessary
 DOR 92-131 (7/95) **WHITE - TAXPAYER** **YELLOW - BOARD OF EQUALIZATION** **PINK - ASSESSOR**



County of Cochise
OFFICE OF THE COUNTY
ASSESSOR
P.O. DRAWER 168
BISBEE, ARIZONA 85603

Philip S. Leiendecker
Assessor

Felix Dagnino
Chief Deputy

TAX YEAR	<u>2013</u>
APPEAL #	<u>457</u>
PARCEL #	<u>123-47-663</u>
ASSESSOR DECISION DATE	<u>6/21/12</u>
PHYSICAL REVIEW (Y/N)	<u>Y</u>
FCV	<u>\$623,594</u>
LPV	<u>\$452,453</u>
LEGAL CLASS	<u>02RL</u>
ASSESSMENT RATIO	<u>16%</u>
APPRAISER	<u>M. Hyde</u>

BASIS FOR DECISION:

Owner failed to submit any documentation to refute the assessor's valuation. Land values were updated in the area to arrive at equity within the area. In accordance with Arizona revised statute 42-16055 the value for the area is therefore fixed by the assessor on similar or alike properties. Subject parcel is located on highway 90 near Interstate 10. It is zoned as commercial property and is valued as such. Reduction in value warranted for size.

APPROVED _____


316-002-05

PETITION FOR REVIEW OF REAL PROPERTY VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

459

FILED FOR TAX YEAR 2013

See instructions for complete filing

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.
The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petitions will be returned.
IMPORTANT: COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. PLEASE TYPE OR PRINT.

1. DATE FILED 05/01/2012 COUNTY Cochise BOOK 123 MAP 47 PARCEL 6610
2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: Cochise Vista
3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE [X]. ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.
4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL [] (SPECIFY TYPE: Apartment, Office, warehouse, etc.)
VACANT LAND [X] AGRICULTURAL [] OTHER []

5A. OWNER'S NAME Cochise Vista LLC
3040 Bear Canyon
Tucson AZ 85749
5B. MAIL DECISION TO: Property Tax Evaluations
7459 East Broadway, Suite 201
Tucson AZ 85710-

5C. IF OWNERSHIP HAS CHANGED CHECK HERE []. ATTACH RECORDED DOCUMENTATION.
6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) Agent

Alain Hartmann
NAME 7459 East Broadway, Suite 201 ADDRESS
Tucson CITY AZ STATE 85710- ZIP
TELEPHONE
AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER 91-0076 STATE BOARD OF EQUALIZATION NUMBER 505

7. BASIS FOR PETITION: MARKET SALES APPROACH [X] COST APPROACH [] INCOME APPROACH [] OTHER [] (explain below)
Property is subject to an ADOT road lane improvement not yet constructed nor approved prior to development permits. Not buildable at this time. Market & Equity supports requested value by petitioner.

Table with 6 columns: Item, Full Cash Value, Limited Property Value, Legal Class, ASMT Ratio. Rows 8 and 9 show values for Notice of Value and Owner's Opinion of Value.

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE [X]
IN MARICOPA AND PIMA COUNTIES ONLY: If you want this appeal to be heard "On The Record" Check here. []
This means that neither you nor the Assessor will appear in person before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal.

Table with 5 columns: Assessor's Decision, Full Cash Value, Limited Property Value, Legal Class, ASMT Ratio. Values: \$726,103, \$348,287, 02RL, 16%.

BASIS FOR DECISION: SEE ATTACHED

05/15/12 DATE RECEIVED 8/15/12 DATE DECISION MAILED MICHAEL HYDE REVIEWED BY Felix D... ASSESSOR OR CHIEF DEPUTY

Table with 5 columns: County Board of Equalization Decision, Full Cash Value, Limited Property Value, Legal Class, ASMT Ratio.

BASIS FOR DECISION:

DATE RECEIVED DATE DECISION MAILED CHAIRMAN OR CLERK OF THE BOARD

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

RECEIVED COCHISE COUNTY BOARD OF SUPERVISORS 2012 SEP -11 P 12:16

MULTIPLE PARCEL APPEAL FORM

- Use this form when filing a petition for review for multiple parcels if the parcels have the same owner, the same use, the same appeal basis, are located in the same geographic area, and are part of the same economic unit. Contact the County Assessor of the county in which the property is located if you have any questions on the use of this form.
- List each Book, Map, and Parcel Number included in the appeal on this form.
- List the owner's opinion of full cash value (FCV) for each parcel. The limited property value (LPV) being requested may also be listed for the Assessor's consideration.
- Indicate the assessment ratio (R) being requested if different from the ratio shown on the Notice of Value or Notice of Change.
- Enter decisions from each level of appeal in the appropriate location on this form.
- Attach a copy of this form with the petition at each level of the appeals process. NOTE: You may receive decisions on another form. Those forms may be used in lieu of this form to proceed with your appeal.

Filed in Cochise County Filing Date: 01-May-12
 Lead parcel on petition 123-47-6610 Total number of parcels in the appeal 2
 Book Map Parcel

PARCEL NUMBER	OWNER'S VALUE			ASSESSOR'S DECISION			BCE'S DECISION			
	Book-Map-Parcel	FCV	LPV	R	FCV	LPV	R	FCV	LPV	R
1	123-47-6610				465614	234292	16			
2	123-47-6620				260489	113995	16			
3.										
4										
5										
6										
7.										
8.										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										

Use additional forms if necessary

DCR 92-131 (7/95)

WHITE - TAXPAYER

YELLOW - BOARD OF EQUALIZATION

PINK - ASSESSOR



County of Cochise
**OFFICE OF THE COUNTY
ASSESSOR**
P.O. DRAWER 168
BISBEE, ARIZONA 85603

Philip S. Leindecker
Assessor

Felix Dagnino
Chief Deputy

TAX YEAR	<u>2013</u>
APPEAL #	<u>459</u>
PARCEL #	<u>123-47-661</u>
ASSESSOR DECISION DATE	<u>6/21/12</u>
PHYSICAL REVIEW (Y/N)	<u>Y</u>
FCV	<u>\$726,103</u>
LPV	<u>\$348,287</u>
LEGAL CLASS	<u>02RL</u>
ASSESSMENT RATIO	<u>16%</u>
APPRAISER	<u>M. Hyde</u>

BASIS FOR DECISION:

Owner failed to submit any documentation to refute the assessor's valuation. Land values were updated in the area to arrive at equity within the area. In accordance with Arizona revised statute 42-16055 the value for the area is therefore fixed by the assessor on similar or alike properties. Subject parcel is located on highway 90 near Interstate 10. It is zoned as commercial property and is valued as such. Reduction was warranted for size.

APPROVED _____

October 4, 2012

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

RE: Recommended Decision of Hearing Officer in Appeal on Parcel Nos:

123-47-661, 662, 663, 664 and 665 (Appellant: Cochise Vista LLC)

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

123-47-661	123-47-662	123-47-663
FCV: \$465,614.00	FCV: \$260,489.00	FCV: \$474,904.00
LPV: \$234,292.00	LPV: \$113,995.00	LPV: \$351,286.00
123-47-664	123-47-665	
FCV: \$148,690.00	FCV: \$278,735.00	
LPV: \$101,167.00	LPV: \$232,502.00	

The basis for my decision is as follows: The Assessor advised that the parcels in this area had not been updated since 2006. All values were adjusted, then at the A level, parcels 661, 663, 664 and 665 were reduced. No change was recommended for parcel 662. In support of the increased values for these parcels the Assessor cited five equity comparables. The values per square foot for these equity comps appear to reasonably support the Assessor's recommended values. The Appellant argues that there are certain ADOT requirements for development, including deceleration lanes and entry and egress for each parcel which should be factored into the cost of development and the values for the parcels. The Assessor testified that all parcels which are eventually developed in this area will be subject to the same ADOT requirements and that these restrictions were considered in fixing the value per square foot. The preponderance of the evidence indicates that, although the recommended values are a considerable increase from prior years, the Assessor's equalization of this entire area is consistent and equitable. The Assessor's recommended values should therefore be approved.

James Riley, Hearing Officer