

Board of Supervisors

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September 16, 2013

Property Tax Evaluations
Dardanelle Timber Co, Inc
7459 E Broadway, Ste 201
Tucson, AZ 85710

Subject: Parcel Number: 107-16-032 B

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 Tuesday, October 8th at 11:00 a.m. **unless you or the Assessor contests the Hearing Officer's decision in writing by 5:00 p.m. October 4, 2013.** 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

September 12, 2013

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

RE: Recommended Decision of Hearing Officer in Appeal of Notice of Value
for Parcel No: 107-16-032 B

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 and classification be established:

FCV: \$4,090,382.00

LPV: \$4,090,382.00

The basis for my decision is as follows: In support of the recommended values, the Assessor cited two equity comparables and one sale. The comparables, both equity and sale, cited by the Assessor appear to reasonably support the recommended values. The comparables cited by the Appellant appear to be considerably less reliable due to several factors uniquely applicable to those properties. 107-16-031 has a lower value due to a tax court decision, 105-16-038 is the Sears store and was valued on the income approach and is part of a qualified shopping center. The values recommended by the Assessor appear to be reasonable and correct and should be approved.

Thank you,

James Riley, Hearing Officer