

Board of Supervisors

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September 30, 2013

Property Tax Evaluations
Brown Garold C Family LP
7459 E Broadway, Ste 201
Tucson, AZ 85710

Subject: Parcel Number: 104-04-009 Multi

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 29, 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 195 parcels as set forth in the Multiple Parcel Appeal Form. The lead parcel is 104-04-009 and the last parcel is 104-04-213.

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 and classification be established for each of the 195 parcels.

FCV: 12,600.00

LPV: \$12,600.00

The basis for my decision is as follows: At the A Level the Assessor reduced the value of each of the 195 lots involved in this appeal from \$15,700 to \$12,600. The current recommendation is no change from that reduced value. In support of the recommended values, the Assessor cited four sale comparables in nearby subdivisions. Each of the comps indicates per unit sale prices ranging from \$29,126 to \$42,771 and assessed values ranging from \$17,476 to \$28,916. The subject is valued at \$12,600 per lot. The Appellant argued that a significant reduction should be granted for gross holdings. In response the Assessor submitted a memo from the Dept. of Revenue which disapproved this method of valuing these kinds of subdivisions. That memo cited Crystal Point Joint Venture v. Arizona Department of Revenue and Maricopa County, a decision of the Arizona Court of Appeals in 1997. The Appellant was unable to present any authority which would indicate that this memo and cited appellate case is no longer valid. The Appellant also submitted a "summary appraisal." That summary appraisal appears to consist of a two-page cover letter with several attached pages. This document does not appear to be a complete appraisal of the subject property and offers little relevant assistance in fixing a fair full cash value for taxation purposes. The only comp submitted by the Appellant at the A Level was a property that had been granted agricultural status and was not appropriate as a comp in this appeal. The competent evidence submitted at the hearing clearly supports the Assessor's recommended values and those values should be approved.

Thank you,

James Riley, Hearing Officer