

Board of Supervisors

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September 24, 2013

Abraham Mohammed
1961 North 270 West
Tooele, UT 84074

Subject: Parcel Number: 104-12-008

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 22, 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: 104-12-008

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: \$74,920.00

LPV: \$74,854.00

The basis for my decision is as follows: This hearing was conducted telephonically at the request of the Appellant with no objection from the Assessor. During the hearing the Assessor presented both equity and sales data that reasonably supported the recommended values. The Appellant indicated that he understood that he had the burden of proof in this appeal and that it was his responsibility to present competent evidence to refute the Assessor's recommended values. The Appellant presented arguments with regard to the condition of the road, lack of water, electrical power, sewer and gas. However the Appellant presented no comparable data to show that parcels with similar problems were valued less than the subject. The Assessor's recommended values should therefore be approved.

Thank you,

James Riley, Hearing Officer