

November 3, 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: 105-99-062

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: \$172,666.00

LPV: \$172,665.00

The basis for my decision is as follows: The Assessor advised that the Appellant had received a Notice of Change as a result of failing to apply for renewal of the senior freeze. The Assessor's recommended values are supported by three sale comparables which appear to justify those values. In response, the Appellant cited four sales, all of which took place in 2013 and are too recent to consider for the present tax year. Those 2013 comps may be used by the Appellant for an appeal of next tax year's values. The Assessor's recommended values appear to be reasonable and correct and should be approved.

Thank you,

James Riley, Hearing Officer