

124-13-024

PETITION FOR REVIEW OF PROPOSED CORRECTION REAL PROPERTY

FOR OFFICIAL USE ONLY

Pursuant to A.R.S. § 42-16252

FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.

RECEIVED
COCHISE COUNTY
BOARD OF SUPERVISORS
2013 APR 19 A 10:10

- Complete items 1 through 8 as applicable. Complete the form online or print and complete manually. Sign the petition form.
- File this petition (mail or hand deliver) within THIRTY DAYS after the notice of decision is mailed by the Tax Officer to either the County or State Board of Equalization. **(4-18-13)**
- Include a copy of the original notice (DOR 82179A) and any attachments with this petition.
- Include a current Agency Authorization form (DOR 82130AA) with this petition if the agent did not represent the taxpayer at the Assessor level of appeal.
- A petition is considered to be filed either when actually received by the Board or as of the date of the United States Postal Service Postmark date.

1. COUNTY Cochise BOOK / MAP / PARCEL 124-13-024

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION 653 N. Mira Monte Road; Benson, Arizona 85602

3. TYPE OR PRINT OWNER'S NAME AS LISTED ON TAX ROLL
 NAME John Evan Walden
 ADDRESS 653 N. Mira Monte Road
 CITY Benson STATE Arizona ZIP 85602

4. MAIL DECISION TO:
 NAME John Evan Walden
 ADDRESS 653 N. Mira Monte Road
 CITY Benson STATE Arizona ZIP 85602

5. COMPLETED BY: (Owner, Agent, or Attorney) Owner
 NAME/COMPANY NAME John Evan Walden
 ADDRESS 653 N. Mira Monte Road; Benson, Arizona 85602 TELEPHONE 520-508-3436 (cell)

AGENTS ONLY: State Board of Appraisal Number SBOE Number (Pima and Maricopa Counties Only)

6. BASIS FOR THIS PETITION: Additional documents submitted must contain the book, map and parcel number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.

THIS PETITION IS BASED ON THE FOLLOWING METHOD(S) OF VALUATION: MARKET COST INCOME

(Attached are documents supporting this petition)
The senior freeze began in 2008 tax year. The correct figure is 10 Acres \$8665.
Confused employees filled out documents to show senior freeze began in 2007. Wrong!!!
10 Acre Vacant Land has MARKET Value below \$4,000 due to illegal pipeline built in 2007. 10 Acre of all
illegal pipeline and washes --- Land unusable for housing or any thing else --- worthless, unseizable

7. TAX OFFICER'S PROPOSED CORRECTION

2013 TAX YEAR	LEGAL CLASS	M	LAND FCV:	40,784
	ASSMT. RATIO	13.6	IMPS. FCV:	1,497
			TOTAL FCV:	42,281
			TOTAL LPV:	29,948
TAX YEAR	LEGAL CLASS		LAND FCV:	
	ASSMT. RATIO		IMPS. FCV:	
			TOTAL FCV:	
			TOTAL LPV:	
TAX YEAR	LEGAL CLASS		LAND FCV:	
	ASSMT. RATIO		IMPS. FCV:	
			TOTAL FCV:	
			TOTAL LPV:	

OWNER'S OPINION OF VALUE

2013 TAX YEAR	LEGAL CLASS	M	LAND FCV:	14,336
	ASSMT. RATIO	12.9(?)	IMPS. FCV:	1,497
			TOTAL FCV:	15,833
			TOTAL LPV:	15,833
TAX YEAR	LEGAL CLASS		LAND FCV:	
	ASSMT. RATIO		IMPS. FCV:	
			TOTAL FCV:	
			TOTAL LPV:	
TAX YEAR	LEGAL CLASS		LAND FCV:	
	ASSMT. RATIO		IMPS. FCV:	
			TOTAL FCV:	
			TOTAL LPV:	

8. I hereby request that the proposed correction described above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

x John Evan Walden APRIL 14, 2013
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE

IN PIMA AND MARICOPA COUNTIES ONLY:
 If you want this appeal to be heard on the record check here and submit any additional written or typed information with this form. This means that neither you nor the Assessor will appear in person before the State Board of Equalization to offer testimony.

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NOTICE OF PROPOSED CORRECTION

Pursuant to A.R.S. § 42-16252

FOR OFFICIAL USE ONLY

NUMBER 20120925198

Property Owner: See last page for information regarding this correction.

Notice is hereby given that an error has been discovered in the assessment of the property identified by parcel number or tax roll number in this notice. A description of the error, the reason for the error, and the proposed correction are listed below.

COUNTY COCHISE BOOK/MAP/PARCEL 124 - 13 - 024

IF CHECKED HERE, THIS CORRECTION INCLUDES OTHER PARCELS. SEE ATTACHED MULTIPLE PARCEL FORM.

PROPERTY ADDRESS OR LEGAL DESCRIPTION

OWNER'S NAME ON TAX ROLL

WALDEN JOHN EVAN
653 N MIRA MONTE RD
BENSON AZ 85602

TAX OFFICER

Cochise County Assessor
Philip S. Leiendecker
PO Box 168
Bisbee, AZ 85603
Telephone: (520) 432-8650 FAX: (520) 432-8698

DESCRIPTION OF AND REASON FOR PROPOSED CORRECTION

CORRECT ASSESSMENT - TYPOGRAPHICAL / CLERICAL ERROR ON LAND VALUE. ONLY 10 ACRES ALLOWED ON SENIOR FREEZE. EXCESS MUST BE AT MARKET VALUE.

PROPOSED CORRECTION (TOTAL VALUE OF MULTIPLE PARCELS)

Table with columns for TAX YEAR, FROM, LEGAL CLASS, M, LAND, IMPS, ASSMT. RATIO, TO, and TOTAL FCV/LPV. It shows a correction from a 12.9 ratio to a 13.6 ratio.

SIGNATURE OF TAX OFFICER
WAYNE PITZLIN, DEPUTY ASSESSOR
PLEASE PRINT NAME OF TAX OFFICER

DATE
(520) 432-8650
TELEPHONE

PROPERTY OWNER'S RESPONSE TO PROPOSED CORRECTION

Failure to respond within thirty days from receipt of the notice, or by the extended due date if an extension is granted, constitutes consent to the proposed correction.

OWNER CONSENTS TO PROPOSED CORRECTION AND CHANGES IN VALUE. (Handwritten: received Dec. 7, 2012)

OWNER CONSENTS TO PROPOSED CORRECTION IN PART AND DISPUTES THE VALUATION ISSUE(S) ARISING FROM THE CORRECTION.

OWNER DISPUTES PROPOSED CORRECTION. The proposed correction described in this notice is disputed on the following grounds (attach additional sheets if necessary):

Felix Daquina, Chief Deputy Assessor, has agreed to examine the assessments on my parcel 124-13-024 forth with in order to find and correct the mistakes that have been made since the 2007 valuation (2008-2013). In the September 24, 2007

REQUEST FOR A MEETING WITH THE TAX OFFICER. I have stated the reason(s) for my dispute above and I hereby request a meeting with the Tax Officer to discuss the proposed correction described in this notice.

RESPONSE COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) owner

NAME / COMPANY NAME John Evan Walden
ADDRESS 653 N. Mira Monte Road Benson, Arizona 85602

TELEPHONE 520-508-3436 AGENTS ONLY: STATE BOARD OF APPRAISAL # SBOE #

SIGNATURE OF OWNER OR REPRESENTATIVE John Evan Walden TELEPHONE 520-508-3436 DATE Dec. 30, 2012

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Board of Equalization hearing, Judge Riley ruled that my parcel be valued at total FCV \$ 15,333. With my senior Freeze that breaks down to

10 acre Residential (freeze)	7168	}	8665 (Freeze)
Improvements (freeze)	1497		
10 acre Vacant Land	7168	}	7168 (Non-freeze)
	<u>15,833</u>		

Since the 2010 Valuation, The Assessor seems to have mistakenly doubled-up on the 15,833 Judge Riley assessment ruling. Thus, my 20 acres have been greatly overvalued to the present time.

A second huge factor in the very low value of my parcel is the three pipelines which run the length of the property. A 40 foot easement was illegally expanded during my absence to an 80 foot easement with a 100 foot wide clearing. This destroyed a high desert forest which included large walnut and mesquite trees and thousands of other plants. The pipelines compress the parcel so that it now has only 3 house sites. The aesthetic and practical property value has utterly been destroyed.

A third important factor in the low value of my parcel is that there is no comparable property in my same geographic area --- nothing even close. This land was a railroad siding and railroad industrial yard used for holding materials and shipping large herds of cattle for over 60 years. The land is still blighted land. It is barren, scrappy, washy, isolated land cut off from the rest of section 10 by large washes and a old abandoned railroad bed elevated up to ²⁰feet. It is a narrow wedge shaped parcel (68 feet wide at the west end) which is cut into thirds by 2 large washes (1 wash about 400 feet wide) and not suited for housing sites, thus, it has about $\frac{1}{5}$ per acre market value of contiguous land.

Finally is "The elephant in the room" --- The Real Estate collapse. Parcel 124-13-024 is worth less than one fifth what it was five years ago. Marginal land loses more value, faster, than quality land. Tax assessments must recognize this. A house burned to the ground has no value. Recovery of lost value is unpredictable.

The above considerations guide property assessment. The market value of my land is extraordinarily low right now less than \$15,000.

John Evan Walden
Dec. 30, 2012

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① 2008 Senior Freeze - 10 Acres (\$7,168 Land + 1497 improvements = \$8,665 Total FCV).

On Monday 4-16-07 it was agreed with Terry Anderson (Penson) and Victoria (Vicky) _____ (Bisbee - "Senior Freeze Lady") that my senior freeze for Parcel 124-13-024 (20 acres) would begin in ^{the} 2008 tax year (not 2007) and run through ^{the} 2008 and 2009 tax years at the final assessment figures arrived at by appeal and Judge Riley's ruling later (9-24-2007). Judge Riley ruled

20 Acres \$15,833	{ 10 Acre Residential \$7168 { Improvements 1497 { 10 Acre vacant land 7168	} \$8665 (Freeze)

Victoria (Vicky) _____ received approval from Phoenix (State Govt.) for this. I applied for senior freeze 4-22-07, confident that it would begin in 2008 and run consecutively from there. I explained 7 or 8 times to Terry Anderson and Victoria that I would not apply for the senior freeze at the 2007 or unadjusted 2008 assessment figures which were ludicrously too high. _____ I learned on 2-4-13 (this year) from the assessors office that the senior freeze had not been implemented in 2008 at the final (Judge Riley) assessment figures (Total FCV \$15,833) as agreed but had been implemented at the 2007 assessment figure of Total FCV \$33,137. This is a mistake of \$17,304 which runs into the future each year, year after year. This mistake by the assessor must be corrected immediately, and retroactively to 2008.

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② 5 year Freeze of Judge Riley's 2008 Ruling (Sept. 24, 2007) of \$15,833 FOTY.

I was told by Terry Anderson (4-16-07)(Benson) and a 2nd Assessor Representative (9-24-07)(Bisbee Judge Riley Hearing) that Judge Riley's Assessment Ruling of my 124-13-033 Land would stay in place for an additional 5 years (2008-2013). This amounts to a freeze through 2013 of FOTY \$15,833. This policy avoids a property owner having to appeal erroneous and incompetent assessments year after year. == == == Now, I am told that the Judge's ruling stayed in place for only two years. I went through a series of surgeries during 2007-2012 and relied on what I was told by Assessor Representatives to instruct my helper about handling property taxes. Now I learn that I have been seriously overcharged in Property Taxes and that current Assessments are bizarrely out of touch with reality.

③ 3^{oil} Pipelines, Illegal, Destroy The Property For Housing

In 2007 Kinder Morgan illegally built a 16 inch oil pipeline (during my absence) the half mile length of my 20 acres. My land is a long, pie shaped parcel which is only 68 feet wide at the west end. There are 3 pipelines, now, side by side. Two are in a 40 foot easement on my old Railroad Bed 12 acre parcel 124-13-033. The 3rd pipeline was supposed, by law, to be built in that 40 foot easement. Instead, it was built on my 20 acre parcel in a 100 foot wide clearing a half mile long. The result is that an ancient high desert forest of huge walnut trees, huge mesquite trees, and thousands of other large plants were destroyed. The soil was ripped 4 feet deep to prevent vegetation from regrowing. The pipeline, with its legal setbacks, compress the property so that now I have only 3 possible house sites on the 32 acres (124-13-024 and 124-13-033^(old rail bed)). The illegal pipeline utterly destroyed the aesthetic and economic value of the property. The property has lost over 50% of its market value because of the illegal pipeline!!!

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④ Market Crash of 2007-2008-2009 Reduces Market Value Below \$10,000

The market crash has reduced the market value of my land to well below \$10,000 as a theoretical price and to virtually \$000 price as a unsellable property in today's market. My property is extremely marginal land which has lost value to a alarming degree. In addition to the extreme damage done by the pipeline (illegal), the land is by its nature scrappy, washy, old railroad yard land that has about 1/5 per acre market value of contiguous land. IT no longer has value as "Housing Land". There is no comparable property in my geographical area. IT is a "one of a kind ugly duckling" and must be recognized by Property Assessors as such.

⑤ 2013 Assessment Changes

The Assessment Changes for 2013 are incomprehensible, unexplained, bizarre and almost certainly the result of a severely incompetent or mentally ill person.

First (Notice of Value) was \$17,262 Total FCV

Then (source unknown) was \$26,809 Total FCV

Then (Proposed correction No certified mail) was \$42,281 Total FCV

(no notice of change whatsoever - criminal?)
(No meeting with tax officer; Person who showed up was incoherent -- could not communicate or answer questions)

⑥ Assessment People Have Refused To Meet, Communicate or Answer Questions

Since receiving the "Notice of Proposed Correction" in the ordinary mail on Dec 7, 2012 I have tried many times over the past nearly 4 1/2 months to arrange to meet, communicate with, or have questions answered by Assessor's Office people. The Assessment people have uniformly refused to meet, communicate or answer questions and have usually behaved bizarrely, rudely, dishonestly or incoherently. I still (April 14, 2013) have not been able to get even the most basic information about this entire matter. Is this some sort of organized crime?