

AUG 06 2013

PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

Pursuant to A.R.S. § 42-16254

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.

- File this petition within 150 DAYS after the original filing date of the taxpayer notice of claim if dissatisfied with the Assessor's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form with this petition if the agent has not represented the taxpayer at the Assessor level.
- Complete Items 1 through 8 where applicable.

1. COUNTY Cochise BOOK/MAP/PARCEL _____ ACCOUNT NUMBER 07002701

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION _____

3. TYPE OR PRINT OWNER'S NAME AS LISTED ON TAX ROLL
Richard Fascanella
P.O. Box 85602
Benson AZ 85602

4. MAIL DECISION TO:
Property Tax Evaluations Inc
7459 E Broadway Blvd
Tucson AZ 85710

5. COMPLETED BY: (Owner, Agent, or Attorney) Agent
Property Tax Evaluations, Inc.
7459 E Broadway Blvd Tucson AZ 85710 (520) 290-4545
 TELEPHONE NUMBER

AGENTS ONLY: State Board of Appraisal # 91-0076 SBOE # 505 (Pima and Maricopa Counties Only)

6. BASIS FOR THIS PETITION: Additional documents submitted must contain the book, map and parcel number or tax roll 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
Property was misclassified and taxed as residential units. Property is inventory for commercial storage, hollow shell with no internal improvements (kitchen, bath etc.) Error was corrected for 2011 but not prior years.

7. TAX OFFICER'S PROPOSED CORRECTION

2010 TAX YEAR	LEGAL CLASS	1	LAND FCV:
	ASSMT. RATIO	21	IMPS. FCV:
2009 TAX YEAR	LEGAL CLASS	1	LAND FCV:
	ASSMT. RATIO	22	IMPS. FCV:
2008 TAX YEAR	LEGAL CLASS	1	LAND FCV:
	ASSMT. RATIO	23	IMPS. FCV:

OWNER'S OPINION OF VALUE

2010 TAX YEAR	LEGAL CLASS	1	LAND FCV:	0
	ASSMT. RATIO	21	IMPS. FCV:	0
2009 TAX YEAR	LEGAL CLASS	1	LAND FCV:	0
	ASSMT. RATIO	22	IMPS. FCV:	0
2008 TAX YEAR	LEGAL CLASS	1	LAND FCV:	0
	ASSMT. RATIO	23	IMPS. FCV:	0

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.

IN PIMA AND MARICOPA COUNTIES ONLY:
 Check here if you want this appeal to be heard on the record 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 oral testimony.

X [Signature] SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
8-6-13 DATE

BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
BASIS FOR DECISION: _____				
DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD		

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

TAXPAYER NOTICE OF CLAIM - PERSONAL PROPERTY

Rec'd 11/13 per email

Filed with the following tax officer:

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

- COUNTY ASSESSOR based on valuation or classification.
- DEPARTMENT OF REVENUE based on valuation or classification.
- COUNTY BOARD OF SUPERVISORS based on error of tax rate.

COCHISE COUNTY ASSESSOR

DATE FILED: 11/29/12

NOTE: IF MAILED, SEND CERTIFIED

DATE RECEIVED
NUMBER 20130107006

1. COUNTY Cochise BOOK / MAP / PARCEL _____ - _____ - _____ TAXPAYER / ACCOUNT NUMBER 07002701

2. PROPERTY ADDRESS: N/A

3A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:

Richard Fascanella
P.O. Box 85602
Benson, Az 85602

4B. MAIL DECISION TO:

Property Tax Evaluations Inc
7459 e Broadway Blvd
Tucson, AZ 85710

4. BASIS FOR CLAIM AND REQUESTED CORRECTION:

Property was misclassified and taxed as residential modular units. Property is inventory for commercial storage, hollow shell with no internal improvements (kitchen, bath etc.) Error was corrected for 2011 but not prior years.

2010 TAX YEAR	LEGAL CLASS <u>1</u> ASSMT. RATIO <u>21</u>	\$ <u>0</u> FULL CASH VALUE
2009 TAX YEAR	LEGAL CLASS <u>1</u> ASSMT. RATIO <u>22</u>	\$ <u>0</u> FULL CASH VALUE
2008 TAX YEAR	LEGAL CLASS <u>1</u> ASSMT. RATIO <u>23</u>	\$ <u>0</u> FULL CASH VALUE

5. COMPLETED BY: (Owner, Agent, or Attorney)

Property Tax Evaluations Inc
NAME / COMPANY NAME
7459 E Broadway Blvd
ADDRESS
Tucson AZ
CITY STATE ZIP
(520) 290-4545
TELEPHONE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER 91-0076

SBOE NUMBER 505

Include a current Agency Authorization Form (82130AA) with this notice.

(PIMA AND MARICOPA COUNTIES ONLY)

6. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the personal property identified by the account number or parcel number in this claim. A description of the claim and evidence to support the claim is provided.

SIGNATURE OF OWNER OR REPRESENTATIVE [Signature]

DATE 11/29/12

TELEPHONE 520-290-4545

PRINT NAME Alain Hartman

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICER'S USE ONLY

TAX OFFICER CONSENTS TO CLAIM OF ERROR.

TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:

SEE ATTACHED ADDENDUM

NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows. If you do not plan to attend the meeting, please notify the Tax Officer. (See instructions)

3/19/13 9:00 AM COCHISE COUNTY ASSESSOR, 1415 MELODY LN., BLDG B,
Date Time Location
BISBEE, AZ

Signature of Tax Officer's Representative [Signature]

TERRY ANDERSON, CHIEF APPRAISER

Name and Title of Tax Officer's Representative (Please Print or Type)

03/07/13

Date

520-432-8650

Telephone

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FOR OFFICIAL USE ONLY

**TAXPAYER NOTICE OF CLAIM
CLAIM #20130107006
FASANELLA, RICHARD
3-5-13**

Assessor disputes claim based on the following:

The current owner of record failed to utilize the due process remedy available through the administrative appeal process. Per ARS 42-16255.B, states, this article does not authorize an independent review of the overall valuation of property that could have been appealed. No administrative or judicial appeal was filed by the property owner to challenge the value or classification for any of the years identified on the Notice of Claim.

. Assessor had notified owner of all assessments listed on claim through the notice of value process at the specified mailing address of each year's assessment listed on claim. At the time of notification, property owner could have challenged assessment.

There was a physical inspection completed on 7-21-2011. As a result of that inspection, it was determined that a reduction in value was appropriate. The value was reduced to "0" for 2011 tax year. This adjustment was based on physical condition and is discretionary. An amended notice of value was then sent to the property owner showing a "0" value.

The Assessor could not find or validate where a mobile home company had claimed these units as inventory. Since there is no accounting from a mobile home dealer's exemption declaration list, these units cannot be considered as inventory. If they are not inventory, ARS 42-11125 does not apply.

CONCLUSION:

ARS 42-16255(B) precludes the use of the tax roll correction process to authorize an independent review of the overall valuation or legal classification of property which could have been appealed through the administrative or judicial appeal process. The assessor disputes the merit of this taxpayer claim and concludes no qualifying error exists.

Enclosures:

Letter to owner dated May 26, 2010.

Letter to owner dated July 14, 2011.

Letter to owner dated August 3, 2011.

504 form issued to owner showing use and location.

FOR VALUATION YEAR 2013

- prior years

AGENCY AUTHORIZATION FORM

Pursuant to A.R.S. § 42-16001

STATE BOARD OF APPRAISAL REGISTRATION NUMBER 91-0076

STATE BOARD OF EQUALIZATION NUMBER 505

- Persons who own, control, or possess property valued by the County Assessor may each year designate an agent to act on their behalf on any matter relating to the review of the valuation of the property before the Assessor or the County or State Board of Equalization.
- This designation of an agent expires at the end of the calendar / valuation year.
- This form or a copy must accompany any petition, Taxpayer Notice of Claim, or response to a Notice of Proposed Correction filed with the Assessor or either Board of Equalization. The original form shall be provided for inspection by the agent on request of the County Assessor, either Board of Equalization, or the Department of Revenue.
- Notices issued by the Assessor or either Board of Equalization relating to the review of the valuation of that property shall be sent to the agent of record.
- A petition for Review of Real Property or Personal Property, a Notice of Proposed Correction, or a Taxpayer Notice of Claim will not be accepted unless the Agency Authorization for accompanying the petition is signed by the person who owns, controls, or possesses the property.

DESIGNATION OF AGENT: (Type or Print)

Property Tax Evaluations, Inc.

AGENT / FIRM NAME

Alain Hartmann

520-290-4545

CONTACT PERSON

7459 E. Broadway Blvd

TELEPHONE

MAILING ADDRESS

Tucson, AZ 85710

CITY

STATE

ZIP

DESIGNATION MADE BY: (Type or Print)

RICHARD FASANELLA

COMPANY NAME

SAME

NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON

SAME

TITLE

OWNER

ADDRESS

PO Box 940

BENSON AZ

85602

9206314110

CITY

STATE

ZIP

TELEPHONE

I, the undersigned, hereby designate the above name agent to act on my behalf in all matters pertaining to the review and appeal of real or personal property valuation and classification with the Assessor or the Boards of Equalization. This authorization is limited to the properties listed below and on the attached continuation form(s).

Signature of Person Owning, Controlling or Possessing Property

Date

1/7/12

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
#02		#		#		07002901
#		#		#		
#		#		#		
#		#		#		
#		#		#		
#		#		#		
#		#		#		
#		#		#		
#		#		#		
#		#		#		

County Name and Number: (1) Apache (2) Cochise (3) Coconino (4) Gila (5) Graham (6) Greenlee (7) Maricopa (8) Mohave (9) Navajo (10) Pima (11) Pinal (12) Santa Cruz (13) Yavapai (14) Yuma (15) La Paz

NOTE: USE CONTINUATION FORM DOR 82130AAA TO LIST ADDITIONAL PARCELS
DOR 82130AAA (3/04)