

**integral**  
PROPERTY TAX SERVICES

6991 East Camelback Road, Suite B-355  
Scottsdale, AZ 85251  
ph | 480.423.3550 fx | 480.423.2387  
web | [www.integralpts.com](http://www.integralpts.com)

May 29, 2014

Cochise County Board of Equalization  
Clerk of the County Board of Supervisors  
1415 Melody Lane Building G  
Bisbee, AZ 85603

Dear Sir or Madam:

Please find enclosed The Petition for Review of Taxpayer Notice of Claim for the following lead parcel:

1. 402-26-010A

If you have any questions, please contact me at 480-423-3550 x 107 or [jlane@integralpts.com](mailto:jlane@integralpts.com)

Regards,

*Jessica Lane*  
Administrator

CERTIFIED MAIL Tracking # 7013 2630 0002 3587 2443

RECEIVED  
COCHISE COUNTY  
BOARD OF SUPERVISORS  
2014 MAY 30 A 10: 21

# 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 Tax Officer'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 did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 8 where applicable.

1. COUNTY Cochise BOOK/MAP/PARCEL/SPLIT 402 - 26 - 010 - A ACCOUNT NUMBER \_\_\_\_\_  
 2. PROPERTY ADDRESS OR LEGAL DESCRIPTION 2426 S HAYES RD

3. TYPE OR PRINT OWNER'S NAME AS LISTED ON TAX ROLL <u>HAYES ERIC A</u>  <u>PO BOX 16420</u>  <u>PORTAL AZ 85632</u>	4. MAIL DECISION TO: <u>Integral Property Tax Services</u>  <u>6991 E Camelback Road, Ste B-355</u>  <u>Scottsdale, AZ 85251</u>
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5. COMPLETED BY: (Owner, Agent, or Attorney) Darin Pipkin; Integral Property Tax Services

AGENTS ONLY: State Board of Appraisal # 2011067 SBOE # 846 (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   
 Per ARS 42-12003 or 42-12004, property should be 100 percent class 3 for both land and improvements as this property fits the definition under section 1.(a) or (b). Current Assessment Ratio is incorrect.

7. TAX OFFICER'S PROPOSED CORRECTION			OWNER'S OPINION OF VALUE		
<u>2013</u> TAX YEAR Current Year	<b>FROM (Currently)</b> LEGAL CLASS <u>M</u> FCV ASSMT RATIO <u>.128</u> LPV ASSMT RATIO <u>.128</u>	LAND <u>345,676</u> IMPS <u>179,312</u> TOTAL FCV <u>524,988</u> TOTAL LPV <u>524,988</u>	<b>TO (Proposed correction):</b> LEGAL CLASS <u>3</u> FCV ASSMT RATIO <u>.10</u> LPV ASSMT RATIO <u>.10</u>	LAND <u>345,676</u> IMPS <u>179,312</u> TOTAL FCV <u>524,988</u> TOTAL LPV <u>524,988</u>	
<u>2012</u> TAX YEAR One Year Prior	<b>FROM (Currently)</b> LEGAL CLASS <u>M</u> FCV ASSMT RATIO <u>.131</u> LPV ASSMT RATIO <u>.131</u>	LAND <u>432,095</u> IMPS <u>179,312</u> TOTAL FCV <u>611,407</u> TOTAL LPV <u>505,671</u>	<b>TO (Proposed correction):</b> LEGAL CLASS <u>3</u> FCV ASSMT RATIO <u>.10</u> LPV ASSMT RATIO <u>.10</u>	LAND <u>432,095</u> IMPS <u>179,312</u> TOTAL FCV <u>611,407</u> TOTAL LPV <u>505,671</u>	
<u>2011</u> TAX YEAR Two Years Prior	<b>FROM (Currently)</b> LEGAL CLASS <u>M</u> FCV ASSMT RATIO <u>.126</u> LPV ASSMT RATIO <u>.126</u>	LAND <u>277,424</u> IMPS <u>182,277</u> TOTAL FCV <u>459,701</u> TOTAL LPV <u>459,701</u>	<b>TO (Proposed correction):</b> LEGAL CLASS <u>3</u> FCV ASSMT RATIO <u>.10</u> LPV ASSMT RATIO <u>.10</u>	LAND <u>277,424</u> IMPS <u>182,277</u> TOTAL FCV <u>459,701</u> TOTAL LPV <u>459,701</u>	
<u>2010</u> TAX YEAR Three Years Prior	<b>FROM (Currently)</b> LEGAL CLASS <u>M</u> FCV ASSMT RATIO <u>.126</u> LPV ASSMT RATIO <u>.126</u>	LAND <u>277,424</u> IMPS <u>181,114</u> TOTAL FCV <u>458,538</u> TOTAL LPV <u>458,538</u>	<b>TO (Proposed correction):</b> LEGAL CLASS <u>3</u> FCV ASSMT RATIO <u>.10</u> LPV ASSMT RATIO <u>.10</u>	LAND <u>277,424</u> IMPS <u>181,114</u> TOTAL FCV <u>458,538</u> TOTAL LPV <u>458,538</u>	

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] 05/28/14  
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE 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

FOR VALUATION YEAR 2014

**AGENCY AUTHORIZATION FORM**

Pursuant to A.R.S. § 42-16001

STATE BOARD OF APPRAISAL REGISTRATION NUMBER 2011067; 2012051; 2003038; 2013012

STATE BOARD OF EQUALIZATION NUMBER 848

- 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 and classification 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 form accompanying the petition is signed by the person who owns, controls, or possesses the property.

**DESIGNATION OF AGENT: (Type or Print)**

Integral Property Tax Services Attn: Tatiana Sokolowska

AGENT / FIRM NAME

Darin Pipkin

480-423-3550 xt 105

CONTACT PERSON

6991 E Camelback Rd Suite B-358

TELEPHONE

MAILING ADDRESS

Scottsdale

AZ 85251

dpipkin@integralpts.com

CITY, STATE, ZIP

EMAIL ADDRESS

**DESIGNATION MADE BY: (Type or Print)**

COMPANY NAME

ERIC A HAYES

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

P O BOX 1420

TITLE

ADDRESS

PORTAL AZ 85832

520 558-2382

CITY, STATE, ZIP

TELEPHONE

EMAIL ADDRESS

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).

Eric Hayes

SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY

12/27/2013

DATE

OWNER

PRINT TITLE

PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE)

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
2	402-28-D10A					

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 B2130AAA TO LIST ADDITIONAL PARCELS DOR B2130AA (10/2012)

**TAXPAYER NOTICE OF CLAIM - REAL PROPERTY**

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

Filed with the following Tax Officer:

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

DATE RECEIVED 12/31/13  
NUMBER 2013 1231054

DATE FILED: 12-30-2013 NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: Cochise BOOK / MAP / PARCEL / SPLIT: 402 - 26 - 010 - A
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE  AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (821798B).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: 2426 S HAYES RD

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:

HAYES ERIC A  
PO BOX 16420  
PORTAL AZ 85632

4B. MAIL DECISION TO:

Integral Property Tax Services  
6991 E Camelback Road, Ste B-355  
Scottsdale AZ 85251

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

Per ARS 42-12003 or 42-12004, property should be 100 percent class 3 for both land and improvements as this property fits the definition under section 1.(a) or (b). Current Assessment Ratio is incorrect.

TAX YEAR	FROM (Currently):	LAND	IMPS	TO (Proposed Correction):	LAND	IMPS
2013 Current Year	LEGAL CLASS <u>M</u> FCV ASSMT RATIO <u>.1288</u> LPV ASSMT RATIO <u>.1288</u>	<u>345,676</u>	<u>179,312</u> <u>524,988</u>	LEGAL CLASS <u>3</u> FCV ASSMT RATIO <u>.1000</u> LPV ASSMT RATIO <u>.1000</u>	<u>345,676</u>	<u>179,312</u> <u>524,988</u>
2012 One Year Prior	LEGAL CLASS <u>M</u> FCV ASSMT RATIO <u>.1310</u> LPV ASSMT RATIO <u>.1310</u>	<u>432,095</u>	<u>179,312</u> <u>611,407</u> <u>505,671</u>	LEGAL CLASS <u>3</u> FCV ASSMT RATIO <u>.1000</u> LPV ASSMT RATIO <u>.1000</u>	<u>432,095</u>	<u>179,312</u> <u>611,407</u> <u>505,671</u>
2011 Two Years Prior	LEGAL CLASS <u>M</u> FCV ASSMT RATIO <u>.1264</u> LPV ASSMT RATIO <u>.1264</u>	<u>277,424</u>	<u>182,277</u> <u>459,701</u> <u>459,701</u>	LEGAL CLASS <u>3</u> FCV ASSMT RATIO <u>.1000</u> LPV ASSMT RATIO <u>.1000</u>	<u>277,424</u>	<u>182,277</u> <u>459,701</u> <u>459,701</u>
2010 Three Years Prior	LEGAL CLASS <u>M</u> FCV ASSMT RATIO <u>.1265</u> LPV ASSMT RATIO <u>.1265</u>	<u>277,424</u>	<u>181,114</u> <u>458,538</u> <u>458,538</u>	LEGAL CLASS <u>3</u> FCV ASSMT RATIO <u>.1000</u> LPV ASSMT RATIO <u>.1000</u>	<u>277,424</u>	<u>181,114</u> <u>458,538</u> <u>458,538</u>

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

Integral Property Tax Services, 6991 E Camelback Road, Ste B-355, Scottsdale AZ 85251

480-423-3550 x 107

NAME / ADDRESS 2011067, 2012031, 200038, 2011018

TELEPHONE NUMBER

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER

SBOE NUMBER 846

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

(PIMA AND MARICOPA COUNTIES ONLY)

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

480-397-9741

SIGNATURE OF OWNER OR REPRESENTATIVE

TELEPHONE

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

TAX OFFICER CONSENTS TO CLAIM OF ERROR.

TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:  
ASSESSOR DENIES CLAIM. THERE IS NO ERROR PRESENT ON PARCEL PER ARS 42-12003.

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)

3/04/14 10:00 AM ASSESSOR'S OFFICE, 1415 MELODY LN., BLDG B,  
Date Time Location BISBEE, AZ

Name and title of Tax Officer's Representative (Please Print or Type)  
GABE LOPEZ, DEPUTY ASSESSOR

Signature of Tax Officer's Representative [Signature] Date 2/14/14 Telephone Number 520-432-8650

## TAXPAYER NOTICE OF CLAIM - REAL PROPERTY INSTRUCTIONS

### To the Property Owner:

The Notice of Claim form is used to notify the Tax Officer that you have discovered an error, as they are defined in A.R.S. § 42-16254, in the assessment of your property.

- Complete items 1 through 7 of the form.
- A copy of the completed form must be filed (either in person or by **certified mail**) with the Tax Officer that has jurisdiction for the error you claimed in the assessment of your property.
  1. For properties valued by the Assessor, the claim must be filed with the County Assessor of the County in which the property is located.
  2. For properties valued by the Department of Revenue, the claim must be filed with the Department's Property Tax Division located at 1600 West Monroe, 8th Floor, Phoenix AZ 85007-2650.
  3. For errors concerning the imposition of any tax rate, the claim must be filed with the Board of Supervisors of the County in which the property is located.
- **Keep a copy of all information that is submitted as a permanent record.**
- If you are represented by an agent, include a current Agency Authorization form (DOR 82130AA).

The Tax Officer may either consent to or dispute the claimed error within sixty days after receiving the Notice of Claim.

### If the Tax Officer Consents in Writing to the Proposed Correction:

- No further action is required by you and the tax roll will be corrected.
- If the Tax Officer does not respond in written form to your claim within sixty days it constitutes consent to your claim. You must then file a written demand with the Board of Supervisors of the County in which the property is located, supported by proof of the date the Notice of Claim was filed and the Tax Officer's failure to dispute the claim of error within the sixty day period. Certified mail is proof of the mail date. The Board of Supervisors shall direct the County Treasurer to correct the tax roll.

### If the Tax Officer Disputes the Proposed Correction:

- The Tax Officer will notify you in writing of the basis for disputing your claim and of the time and place for a meeting with your or your representative to discuss the dispute. Notifying the Tax Officer that you are not planning to attend the scheduled meeting does not prevent you from filing a petition with the County or State Board of Equalization.

If, after the meeting, an agreement **is** reached:

- The tax roll will be corrected as agreed.
- Any additional taxes will be assessed by supplemental billing to the taxpayer, plus interest as provided by law. Any additional taxes assessed will be delinquent if not paid within sixty days after the date the supplemental billing is mailed.
- If taxes have been overpaid as a result of the correction, the overpayment will be refunded with interest as provided by law within ninety days after the roll is corrected.

If, after the meeting, an agreement **is not** reached:

- You may file a Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) with either the County Board of Equalization or State Board of Equalization, whichever is applicable, within one hundred fifty days after filing your notice of claim.
- Send one copy of the Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) with your original signature on it to the Tax Officer **by certified mail**. **The owner should keep a copy as a permanent record.**
- The Board will hold a hearing on the disputed claim within thirty days and will issue a written decision pursuant to its rules.

If you or the Tax Officer are dissatisfied with the Board's decision:

- Either party may file an appeal with the Tax Court within sixty days after the Board's decision is mailed.
- If it is determined that additional taxes are due, they must be paid before they become delinquent if the Tax Court is to retain jurisdiction for your appeal.