

# 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 107 - 16 - 082 ACCOUNT NUMBER \_\_\_\_\_

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION 2135 E Highway 90

3. TYPE OR PRINT OWNER'S NAME AS LISTED ON TAX ROLL  
Wise Dog SV LLC  
1773 E Prince Road  
Tucson, AZ 85719

4. MAIL DECISION TO:  
PARADIGM TAX GROUP  
10132 N ORACLE ROAD, SUITE 100  
ORO VALLEY, AZ 85704

5. COMPLETED BY: (Owner, Agent, or Attorney) NICHOLAS RUIZ - AGENT

AGENTS ONLY: State Board of Appraisal # 2009005 SBOE # 899 (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   
Subject was NEVER issued a NOC for tax year 2014 and therefore cannot change the valuation per ARS 42-15101 (F). Assessor SHALL NOT change the roll except as provided by Chapter 16, article 2 of this title

7. TAX OFFICER'S PROPOSED CORRECTION			OWNER'S OPINION OF VALUE		
2014 TAX YEAR Current Year	FROM (Currently) LEGAL CLASS <u>1</u> FCV ASSMT RATIO <u>19</u> LPV ASSMT RATIO <u>19</u>	LAND <u>254,784</u> IMPS <u>900,995</u> TOTAL FCV <u>1,155,779</u> TOTAL LPV <u>1,155,779</u>	TO (Proposed correction): LEGAL CLASS <u>1</u> FCV ASSMT RATIO <u>19</u> LPV ASSMT RATIO <u>19</u>	LAND _____ IMPS _____ TOTAL FCV <u>264,304</u> TOTAL LPV <u>264,304</u>	
TAX YEAR One Year Prior	FROM (Currently) LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____	TO (Proposed correction): LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____	
TAX YEAR Two Years Prior	FROM (Currently) LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____	TO (Proposed correction): LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____	
TAX YEAR Three Years Prior	FROM (Currently) LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____	TO (Proposed correction): LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ 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.

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 OF PROPERTY OWNER OR REPRESENTATIVE [Signature] DATE 12/12/14

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



**County of Cochise**  
**OFFICE OF THE COUNTY**  
**ASSESSOR**

PO Drawer 168 Bisbee, AZ 85603  
 (520) 432-8630 FAX (520) 432-9698  
 E-Mail: [assessor@cochise.az.gov](mailto:assessor@cochise.az.gov)

Philip S. Leisendecker  
 Assessor

Felix Dagnino  
 Chief Deputy Assessor

**RESULTS of:**

**NOTICE OF CLAIM**

**NOTICE OF PROPOSED CORRECTION**

Owner's Name: WISE DOG SV LLC  
 Parcel #: 107-16-082  
 P. P. Taxpayer I.D. #: \_\_\_\_\_  
 Notice of Claim / Error #: 20140924013  
 Date: 12-10-14

**RESULTS OF REVIEW:**

**RESULTS OF DISPUTED REVIEW:**

Disputed meeting with tax consultant, Nicholas Ruiz @ Paradigm Tax Group, on 12-10-14 by telephone. Nothing was resolved or changed during the meeting, Assessor continues to dispute claim.

FROM				TO				DISPUTED DECISION							
2014															
LEGAL CLASS	1	LAND	\$254,784	LEGAL CLASS	1	LAND	\$254,784	LEGAL CLASS	1	LAND	\$254,784	LEGAL CLASS	1	LAND	\$254,784
		IMPS	\$900,995			IMPS	\$900,995			IMPS	\$900,995			IMPS	\$900,995
		PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
ASST RATIO	10%	TOTAL FCV	\$1,155,779	ASST RATIO	10%	TOTAL FCV	\$1,155,779	ASST RATIO	10%	TOTAL FCV	\$1,155,779	ASST RATIO	10%	TOTAL FCV	\$1,155,779
		TOTAL LPV	\$1,155,779			TOTAL LPV	\$1,155,779			TOTAL LPV	\$1,155,779			TOTAL LPV	\$1,155,779
TAX YEAR															
LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND	
		IMPS				IMPS				IMPS				IMPS	
		PERSONAL PROP				PERSONAL PROP				PERSONAL PROP				PERSONAL PROP	
ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV	
		TOTAL LPV				TOTAL LPV				TOTAL LPV				TOTAL LPV	
TAX YEAR															
LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND	
		IMPS				IMPS				IMPS				IMPS	
		PERSONAL PROP				PERSONAL PROP				PERSONAL PROP				PERSONAL PROP	
ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV	
		TOTAL LPV				TOTAL LPV				TOTAL LPV				TOTAL LPV	
TAX YEAR															
LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND	
		IMPS				IMPS				IMPS				IMPS	
		PERSONAL PROP				PERSONAL PROP				PERSONAL PROP				PERSONAL PROP	
ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV	
		TOTAL LPV				TOTAL LPV				TOTAL LPV				TOTAL LPV	
TAX YEAR															

*[Signature]*  
 SIGNATURE OF TAXING AUTHORITY REP



10132 N. Oracle Road  
Suite 100  
Oro Valley, AZ 85704

520.308.5322 Phone  
520.333.4162 Fax  
www.paradigmatax.com

November 20, 2014

Cochise County Board of Supervisors  
1415 Melody Lane  
Building G  
Bisbee, Arizona 85603

Re: Notice of Claim

To Whom It May Concern:

Please find enclosed the Petition for Review of Taxpayer Notice of Claim form for the following parcels:

- 1). 107-16-082

If you have any questions, please contact Nick Ruiz at 520-308-5322.

Thank You,

A handwritten signature in black ink that reads 'Hayli Bland'. The signature is written in a cursive, flowing style.

Hayli Bland  
Practice Administrator

Enclosures

CERTIFIED MAIL Tracking # 7013 3020 0000 0465 5556

**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 \_\_\_\_\_  
NUMBER 20140924013

DATE FILED 09/19/14 NOTE IF MAILED, SEND CERTIFIED

1. COUNTY: COCHISE BOOK / MAP / PARCEL / SPLIT 107 - 16 - 082
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: 2135 E HWY 90

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL <u>WISE DOG SV LLC</u> <u>1773 E PRINCE ROAD</u> <u>TUCSON, AZ 85719</u>	4B. MAIL DECISION TO: <u>PARADIGM TAX GROUP C/O NICK RUIZ</u> <u>10132 N ORACLE ROAD, SUITE 100</u> <u>ORO VALLEY, AZ 85704</u>
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5. BASIS FOR CLAIM AND REQUESTED CORRECTION:  
**THE SUBJECT HAS BEEN ILEGALLY TAXED FOR THE 2014 TAX YEAR. ALSO, THE SUBJECT'S VALUE HAS BEEN ILEGALLY CHANGED FOR THE 2014 TAX YEAR. THIS WAS SUBJECT TO A 2014 A-LEVEL REDUCTION WITH NO NOTIFICATION OF A**

2014 TAX YEAR Current Year	FROM (Currently):		LAND <u>254,784</u>		TO (Proposed Correction):		LAND _____	
		LEGAL CLASS <u>1</u>	IMPS <u>900,995</u>			LEGAL CLASS <u>1</u>		
	FCV ASSMT RATIO <u>19</u>	TOTAL FCV <u>1,155,779</u>			FCV ASSMT RATIO <u>19</u>			TOTAL FCV <u>264,304</u>
	LPV ASSMT RATIO <u>19</u>	TOTAL LPV <u>1,155,779</u>			LPV ASSMT RATIO <u>19</u>			TOTAL LPV <u>264,304</u>
TAX YEAR One Year Prior	FROM (Currently):		LAND _____		TO (Proposed Correction):		LAND _____	
	LEGAL CLASS _____	IMPS _____			LEGAL CLASS _____			IMPS _____
	FCV ASSMT RATIO _____	TOTAL FCV _____			FCV ASSMT RATIO _____			TOTAL FCV _____
	LPV ASSMT RATIO _____	TOTAL LPV _____			LPV ASSMT RATIO _____			TOTAL LPV _____
TAX YEAR Two Years Prior	FROM (Currently):		LAND _____		TO (Proposed Correction):		LAND _____	
	LEGAL CLASS _____	IMPS _____			LEGAL CLASS _____			IMPS _____
	FCV ASSMT RATIO _____	TOTAL FCV _____			FCV ASSMT RATIO _____			TOTAL FCV _____
	LPV ASSMT RATIO _____	TOTAL LPV _____			LPV ASSMT RATIO _____			TOTAL LPV _____
TAX YEAR Three Years Prior	FROM (Currently):		LAND _____		TO (Proposed Correction):		LAND _____	
	LEGAL CLASS _____	IMPS _____			LEGAL CLASS _____			IMPS _____
	FCV ASSMT RATIO _____	TOTAL FCV _____			FCV ASSMT RATIO _____			TOTAL FCV _____
	LPV ASSMT RATIO _____	TOTAL LPV _____			LPV ASSMT RATIO _____			TOTAL LPV _____

6. COMPLETED BY (Owner, Agent, or Attorney)  
NICHOLAS RUIZ - PARADIGM TAX GROUP (520) 308-5322  
 NAME / ADDRESS TELEPHONE NUMBER

AGENTS ONLY STATE BOARD OF APPRAISAL NUMBER 2009005 SBCE NUMBER 899  
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.

SIGNATURE OF OWNER OR REPRESENTATIVE \_\_\_\_\_ TELEPHONE \_\_\_\_\_

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

<b>FOR OFFICIAL USE ONLY</b>	<input type="checkbox"/> TAX OFFICER CONSENTS TO CLAIM OF ERROR. <input checked="" type="checkbox"/> TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING: SEE ATTACHED: _____ _____ <input checked="" type="checkbox"/> 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) <u>12-10-2014</u> <u>9:00 A.M.</u> <u>1415 MELODY LANE, BLDG. B, BISBEE, AZ 85803</u> <small>Date Time Location</small> <u>TERRY ANDERSON, CHIEF APPRAISER</u> <small>Name and title of Tax Officer's Representative (Please Print or Type)</small>  <small>Signature of Tax Officer's Representative</small> <u>11-12-14</u> <u>(520) 432-8650</u> <small>Date Telephone Number</small>	<b>FOR OFFICIAL USE ONLY</b>
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County of Cochise  
OFFICE OF THE COUNTY  
ASSESSOR

PO Drawer 168 Bisbee, AZ 85603  
(520) 432-8650 FAX (520) 432-8698  
E-Mail:

Philip S. Leiendoeker  
Assessor

Felix Dagnino  
Chief Deputy Assessor

RESULTS of:

NOTICE OF CLAIM

NOTICE OF PROPOSED CORRECTION

Owner's Name: WISE DOG BV LLC  
Parcel #: 107-16-082  
P. P. Taxpayer I.D. #: \_\_\_\_\_  
Notice of Claim / Error #: 20140824013  
Date: \_\_\_\_\_

RESULTS OF REVIEW:

SEE ADDENDUM:

RESULTS OF DISPUTED REVIEW:

FROM		TO		DISPUTED DECISION	
TAX YEAR		TAX YEAR		TAX YEAR	
LEGAL CLASS	LAND	LEGAL CLASS	LAND	LEGAL CLASS	LAND
	IMPS		IMPS		IMPS
	PERSONAL PROP		PERSONAL PROP		PERSONAL PROP
ASST RATIO	TOTAL FCV	ASST RATIO	TOTAL FCV	ASST RATIO	TOTAL FCV
	TOTAL LPV		TOTAL LPV		TOTAL LPV
LEGAL CLASS	LAND	LEGAL CLASS	LAND	LEGAL CLASS	LAND
	IMPS		IMPS		IMPS
	PERSONAL PROP		PERSONAL PROP		PERSONAL PROP
ASST RATIO	TOTAL FCV	ASST RATIO	TOTAL FCV	ASST RATIO	TOTAL FCV
	TOTAL LPV		TOTAL LPV		TOTAL LPV
LEGAL CLASS	LAND	LEGAL CLASS	LAND	LEGAL CLASS	LAND
	IMPS		IMPS		IMPS
	PERSONAL PROP		PERSONAL PROP		PERSONAL PROP
ASST RATIO	TOTAL FCV	ASST RATIO	TOTAL FCV	ASST RATIO	TOTAL FCV
	TOTAL LPV		TOTAL LPV		TOTAL LPV
LEGAL CLASS	LAND	LEGAL CLASS	LAND	LEGAL CLASS	LAND
	IMPS		IMPS		IMPS
	PERSONAL PROP		PERSONAL PROP		PERSONAL PROP
ASST RATIO	TOTAL FCV	ASST RATIO	TOTAL FCV	ASST RATIO	TOTAL FCV
	TOTAL LPV		TOTAL LPV		TOTAL LPV

*Terry Anderson*  
SIGNATURE OF TAXING AUTHORITY REP.

## ADDENDUM

The 2014 A-level reduction from \$1,412,567 to \$264,304 was in error. That 2014 notification did not include the 12,188 square foot Pet Smart structure, which was erroneously removed from the 2014 A-level notification. This error occurred due to misreading of a 2010 aerial photograph. Structure was built in 2011 and did not show on the 2010 aerial. That A-level notification was on 8-1-2013.

After researching the property it was also discovered that for 2013 tax year, the structure was not listed on the tax rolls. A 2013 Notice of Proposed Correction (#20131211163 dated 12-16-13) was processed by the assessor's office for subject property adding an erroneously removed commercial structure to the property. ARS 42-16256.B states, a notice of error or notice of claim under this article is limited to the current tax year in which the notice of error or notice of claim is filed and the three immediate preceding tax years. Assessor by law could only process tax year 2013 due to notice was issued on 12-16-13 and could not process tax year 2014 (2014 being future year).

Owner of property consented to this correction on 12-18-13, which by Statute ARS 42-16252.D, corrects all subsequent tax year assessments. This consent on 12-18-13 supersedes 2014 A-level notification on 8-1-13.

Therefore, Assessor disputes claim based on an objectively verifiable error was not committed as defined in ARS 42-16251.

## TAXPAYER NOTICE OF CLAIM - REAL PROPERTY INSTRUCTIONS

Read this page before completing the Notice of Claim form.

### 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. § 42-16251, 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, Division Code 13, 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 writing 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 receipt 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 you 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 to the extent 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.

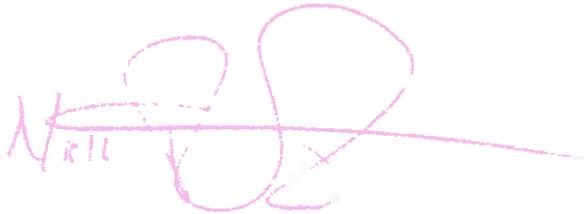
County: Cochise

Parcel: 107-16-082

The subject property was never issued a notice of proposed correction for the 2014, and therefore the 2014 valuation cannot change.

If the County made an error for the 2014 tax year than they need to issue a notice of proposed correction.

The county did not ever notice the taxpayer of a change in the tax roll for 2014 and illegally taxed my client for the 2014 tax year.



Not a 2014?

Area of 12,000 sq ft. Tax 1,000.00?

FOR VALUATION YEAR 2014 & Prior Yrs

### AGENCY AUTHORIZATION FORM

PURSUANT TO A.R.S. § 42-16001  
 800048, 816282, 8204208, 2012081, 2020028, 2020878, 2020888, 2012082, 2010084, 2004040, 2010038, 2020078, 2011020  
 STATE BOARD OF APPRAISAL REGISTRATION NUMBER Linked Above STATE BOARD OF EQUALIZATION NUMBER 833 / 888

- 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) D. Armstrong, T. Carey, R. Facey, B. Geln, M. Lee, K. Nelson, N. Rutz, J. Schiffrer, L. Sweet, T. Toltzman, H. Uzzo, M. Whitney, R. Williams

Paradigm Tax Group

Dale Armstrong

3032 N. Central Ave., Suite 1001

Phoenix, AZ 85012

480-902-5032  
TELEPHONE

darmstrong@paradigmatx.com  
EMAIL ADDRESS

DESIGNATION MADE BY (Type or Print)

PETSMART / Wise Dog SU LLC

Doug Lehn

19621 N. 27<sup>TH</sup> AVE 4<sup>TH</sup> FLOOR

PHOENIX, AZ 85027

Director of Real Estate Administration

623-516-3918  
TELEPHONE

dhoffman@petmart.com  
EMAIL ADDRESS

I, the undersigned, hereby designate the above named 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 of the Boards of Equalization. This authorization is limited to the properties listed below and on the attached continuation form(s).

[Signature]  
SIGNATURE OF PERSON WHO OWNS, CONTROLS OR POSSESSES PROPERTY

03/01/14  
DATE

YOUR NAME (IF DIFFERENT THAN REGISTERED ABOVE)

PRINT TITLE

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
7	208-10-375A					
7	209-16-016					
7	200-44-742					
7	102-45-011					
13	103-20-001E					
13	103-20-574A					
2	107-16-082					

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 82135AAA TO LIST ADDITIONAL PARCELS

**SUMMARY OF SALIENT FACTS  
ASSESSMENT REVIEW**

<b>TAX YEAR:</b>	<b>2015</b>
<b>PARCEL NUMBER (S)</b>	<b>107-16-082</b>
<b>TYPE OF PROPERTY</b>	<b>Retail</b>
<b>LOCATION</b>	<b>2135 E Hwy 90</b>
<b>CONSTRUCTION YEAR</b>	<b>2011</b>
<b>SITE AREA</b>	<b>59,252 sf</b>
<b>BUILDING SQ. FOOTAGE</b>	<b>12,188 sf</b>
<b>2013 FINAL FCV</b>	<b>\$245,220</b>
<b>2013 FINAL LPV</b>	<b>\$245,220</b>
<b>2013 NOPC FCV</b>	<b>\$1,155,779</b>
<b>2013 NOPC LPV</b>	<b>\$1,153,092</b>
<b>2014 NOTICE FCV</b>	<b>\$1,412,567</b>
<b>2014 NOTICE LPV</b>	<b>\$1,412,567</b>
<b>2014 FINAL FCV</b>	<b>\$264,304</b>
<b>2014 FINAL LPV</b>	<b>\$264,304</b>
<b>2015 NOTICED FCV</b>	<b>\$1,155,779</b>
<b>2015 NOTICED LPC</b>	<b>\$1,155,779</b>
<hr/>	
<b>FINAL ESTIMATE OF FCV</b>	<b>\$264,304</b>
<b>FINAL ESTIMATE OF FCV</b>	<b>\$264,304</b>

**KEY POINTS**

- Subject was reduced by County Assessor's office for 2014 tax year.
- Per A.R.S. 42-16002 (B) "If a review or administrative appeal pursuant to article 2, 3, or 4 of this chapter or a judicial appeal pursuant to article 5 of this chapter results in a reduction of the valuation or change in the classification of the property, in the next year the valuation or classification of property shall be the valuation or classification that was determined by the review or appeal unless either:
  - 1) There is new construction, a structure change or a change of use on the property
  - 2) Chapters 11 through 19 of this title require a specific annual formula for the valuation
  - C) This section does not limit the right of a property owner to appeal the valuation or classification of the property.

**107-16-082**





*County of Cochise*  
**OFFICE OF THE COUNTY  
ASSESSOR**  
P.O. DRAWER 168  
BISBEE, ARIZONA 85603

*Philip S. Letzendecker*  
Assessor

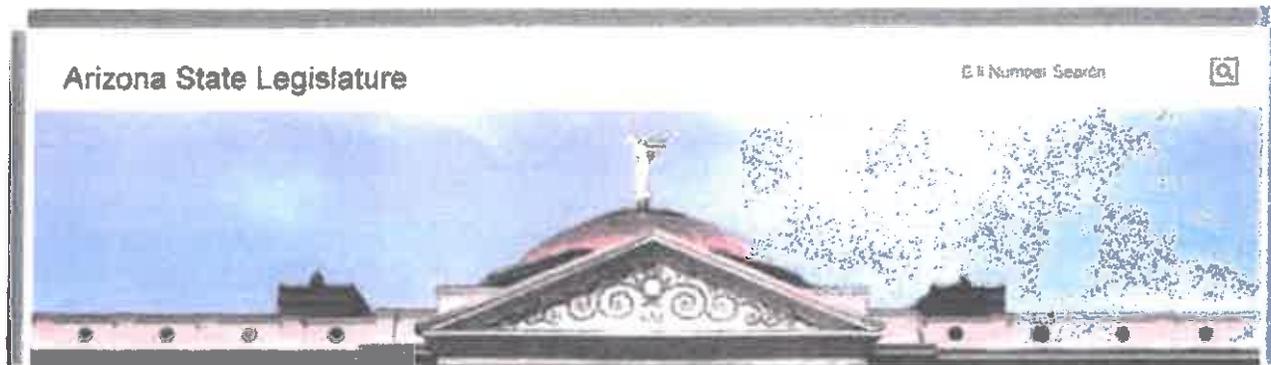
*Felix Dagnino*  
Chief Deputy

TAX YEAR	<u>2014</u>
APPEAL #	<u>2990</u>
PARCEL #	<u>107-16-082</u>
ASSESSOR DECISION DATE	<u>6/14/13</u>
PHYSICAL REVIEW (Y/N)	<u>N</u>
FCV	<u>264304</u>
LPV	<u>264304</u>
LEGAL CLASS	<u>1.12</u>
ASSESSMENT RATIO	<u>19%</u>
APPRAISER	<u>ASchwarz</u>



***BASIS FOR DECISION: Downward adjustment due to erroneous values. Per telephonic conversation with agent on 6/14/13, new Full Cash Value was accepted.***

APPROVED \_\_\_\_\_



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**42-1600. Changes and corrections in tax roll to reflect determinations on review or appeal**

A. The county assessor or county treasurer, whichever is appropriate, shall make the necessary changes in the tax roll and records to reflect the determinations that change valuations or classifications of property that result from reviews, administrative or judicial appeals or correction of errors and omissions under this title.

B. If a review or administrative appeal pursuant to article 2, 3 or 4 of this chapter or a judicial appeal pursuant to article 5 of this chapter results in a reduction of the valuation or a change in the classification of property, in the next year the valuation or classification of property shall be the valuation or classification that was determined by the review or appeal unless either:

1. There is new construction, a structural change or a change of use on the property.
2. Chapters 11 through 19 of this title require a specific annual formula for the valuation.

C. This section does not limit the right of a property owner to appeal the valuation or classification of the property.

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**47-16252. Notice of proposed correction; response; petition for review; appeal**

**A.** Subject to the limitations and conditions prescribed by this article, if a tax officer determines that any real or personal property has been assessed improperly as a result of a property tax error, the tax officer shall send the taxpayer a notice of proposed correction at the taxpayer's last known address by:

1. Certified mail, return receipt requested, if correction of the error results in an increase in the full cash value or change in legal classification of the property.
2. First class mail or, at the taxpayer's written request, delivery by common carrier or electronic transmittal, if correction of the error does not result in an increase in the valuation of the property.

**B.** The notice shall:

1. Be in a form prescribed by the department.
2. Clearly identify the subject property by tax parcel number or tax roll number and the year or years for which the correction is proposed.
3. Explain the error, the reasons for the error and the proposed correction of the error.
4. Inform the taxpayer of the procedure and deadlines for appealing all or part of the proposed determination before the tax roll is corrected.

**C.** Within thirty days after receiving a notice of proposed correction, the taxpayer may file a written response to the tax officer that sent the notice to either consent to or dispute the proposed correction of the error and to state the grounds for disputing the correction. A failure to file a written response within thirty days constitutes consent to the proposed correction. A taxpayer may file a request for an extension of time within thirty days after receiving the notice of proposed correction. The extension of time may not exceed thirty days. If an extension is granted, any response that is not filed within the extended due date constitutes consent to the proposed correction.

**D.** The taxpayer may appeal any valuation or legal classification issue that arises from the proposed correction as provided in this section.

**E.** If the taxpayer consents to the proposed correction, or consents to the proposed correction but disputes the proposed valuation or legal classification as provided on the form prescribed by the department, the tax roll shall be promptly corrected to allow property taxes to be levied and collected in all subsequent tax years, but no additional tax, interest or penalty may be imposed for the current tax year or any tax year preceding the date of the notice of proposed correction.

**F.** If the taxpayer disputes the proposed correction or the proposed valuation or legal classification, the tax officer shall meet with the taxpayer or the taxpayer's representative in any case in which the taxpayer has timely filed a written response to discuss the proposed correction. If after the meeting the tax officer and the taxpayer reach an agreement on all or part of the proposed correction, the tax officer and the taxpayer shall each sign an agreement and the tax roll must be promptly corrected to the extent agreed on.

**G.** If after the meeting the parties fail to agree on all or part of the proposed correction, the tax officer shall serve a notice on the taxpayer by certified mail within thirty days after the meeting date advising the taxpayer that the tax roll will be corrected to the extent agreed on. The taxpayer may file a petition on a form prescribed by the department with the board of equalization within thirty days after the date of the notice or it is barred. On receiving the petition, the board shall hold a hearing on the disputed issues in the proposed correction within thirty days and shall issue a written decision pursuant to the board's rules.

**H.** A party that is dissatisfied with the decision of the board may appeal the decision to court within sixty days after the date the board's decision is mailed, but any additional taxes that are determined to be due must be timely paid before delinquency for the court to retain jurisdiction of the matter.

**NOTICE OF PROPOSED CORRECTION**

Pursuant to A.R.S. § 42-16252

FOR OFFICIAL USE ONLY

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

NUMBER 20131211163

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 107 - 16 - 082

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

PROPERTY ADDRESS OR LEGAL DESCRIPTION

PROPERTY NAME ON TAX ROLL

WISSE DOG SV LLC  
1773 E PRINCE RD  
TUCSON, AZ 85719

TAX OFFICER

Cochise County Assessor  
Phillip S. Leindecker  
PO Box 188  
Bisbee, AZ 85603  
Telephone: (520) 432-8650 FAX: (520) 432-8658

REASON FOR AND REASON FOR PROPOSED CORRECTION

LEGAL CLASSIFICATION AND MISCELLANEOUS IMPROVEMENTS WERE ERRONEOUSLY DROPPED FROM ASSESSMENT ROLL.

COMPARISON OF VALUES (TOTAL VALUE OF MULTIPLE PARCELS)

FROM	LEGAL CLASS	LAND	IMPS	TOTAL FCV	TOTAL LPV	TO	LEGAL CLASS	LAND	IMPS	TOTAL FCV	TOTAL LPV
	1.12	254,784	9,620	264,404	264,282		1.12				
	19.5						19.5				

Phillip S. Leindecker  
ASSASSOR  
DEPUTY ASSESSOR

12/18/13  
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. \*\*Per statute, no tax, interest, or penalty may be imposed for the current or any preceding tax year.\*\*
- 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):

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

Thomas Naifeh, Member, Wise Dog SV LLC  
NAME / COMPANY NAME  
1773 E Prince Rd, Tucson, AZ 85719-1926  
ADDRESS  
(520) 885-4617 AGENTS ONLY STATE BOARD OF APPRAISAL # \_\_\_\_\_ SBOE # \_\_\_\_\_  
TELEPHONE Include a current Agency Authorization Form (82130AA) with this notice. (Macon and Pima Counties only)  
Thomas Naifeh (520) 885-4617 12/18/2013  
SIGNATURE OF OWNER OR REPRESENTATIVE TELEPHONE DATE



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**42-15104. Appeal**

A person who is not satisfied with the valuation or classification of the person's property determined by the assessor may:

1. Petition the assessor for review pursuant to chapter 16, article 2 of this title.
2. Appeal to tax court pursuant to section 42-16201.



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**42-16051. Petition for assessor review of improper valuation or classification**

**A. An owner of property that in the owner's opinion has been valued too high or otherwise improperly valued or listed on the roll may file a petition with the assessor on a written form prescribed by the department.**

**B. The petition shall state the owner's opinion of the full cash value of the property and substantial information that justifies that opinion of value for the assessor to consider for purposes of basing a change in classification or correction of the valuation. For purposes of this subsection, the owner provides substantial information to justify the opinion of value by stating the method or methods of valuation on which the opinion is based and:**

- 1. Under the income approach, including the information required in section 42-16052.**
- 2. Under the market approach, including the full cash value of at least one comparable property in the same geographic area or the sale of the subject property.**
- 3. Under the cost approach, including the cost to build or rebuild the property plus the land value.**

**C. The petition may include more than one parcel of property if they are part of the same economic unit according to department guidelines or if they are owned by the same owner, have the same use, are appealed on the same basis and are located in the same geographic area, as determined pursuant to department guidelines, and are on a form prescribed by the department.**

**D. The petition shall be filed within sixty days after the date the assessor mailed the notice of valuation or the amended notice of valuation under section 42-15101. United States postal service postmark dates are evidence of the date petitions were filed for purposes of this subsection.**

**E. The petition for review form for property that is listed as class three pursuant to section 42-12003 shall contain simplified instructions and shall be separate from the petition forms used for other classes of property.**



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December 17, 2014

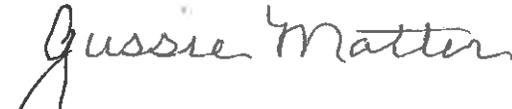
Nick Ruiz  
Paradigm Tax Group  
10132 N Oracle Road, Suite 100  
Ro Valley, AZ 85704

Re: Wise Dog SV LLC Notice of Claim, parcel number 107-16-082

Dear Mr. Ruiz:

A hearing has been set for the above referenced Notice of Claim for January 6, 2014 at 10:00 a.m. The Board of Supervisors, sitting as the Board of Equalization, will consider this matter during their regularly scheduled meeting.

Sincerely,



Gussie Motter

Gussie Motter  
Community Development Liaison