

# 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 **90 DAYS** of the date of the meeting with the Tax Officer. Include a copy of the Notice of Claim and 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 7 where applicable.

1. COUNTY COCHISE PARCEL ID: 105-16-316  
 2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE  AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).  
 3. PROPERTY ADDRESS OR LEGAL DESCRIPTION \_\_\_\_\_

|                                                                                                                                                                           |                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 4A. TYPE OR PRINT OWNER'S NAME AND ADDRESS AS LISTED ON TAX ROLL:<br><u>HOME DEPOT USE INC PROPERTY TAX DEPT #0043</u><br><u>PO BOX 105842</u><br><u>ATLANTA GA 30348</u> | 4B. MAIL DECISION TO:<br><u>ERNST &amp; YOUNG LLP ATTN: NEIL WOLFE</u><br><u>2 N CENTRAL AVE SUITE 2300</u><br><u>PHOENIX AZ 85004</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|

5. COMPLETED BY: (Owner, Agent, or Attorney) ERNST & YOUNG LLP - AGENT

AGENTS ONLY: State Board of Appraisal # 910040, 2002245 SBOE # 901,040 (Pima and Maricopa Counties Only)

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the parcel ID 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  OTHER

CORRECT COST COMPONANT ERRORS REMOVE HA 458, REMOVE QAB, LAC TO LAM 85,000SF (NO LANDSCAPING IN RETNETION AREA), PAS TO PASL.

| TAX YEAR                  | FROM (Currently) |      |           |           | TO (Proposed correction): |           |           |           |
|---------------------------|------------------|------|-----------|-----------|---------------------------|-----------|-----------|-----------|
|                           | LEGAL CLASS      |      | LAND      |           | LEGAL CLASS               |           | LAND      |           |
| 2014<br>Current Year      | 1                |      | 1,642,647 |           | 1                         |           | 1,642,647 |           |
|                           | FCV ASSMT RATIO  | 19   | 5,394,094 | 7,036,741 | 19                        | 5,342,647 | 3,700,000 | 5,342,647 |
|                           | LPV ASSMT RATIO  | 19   | 7,036,741 | 7,036,741 | 19                        | 5,342,647 | 5,342,647 | 5,342,647 |
| 2013<br>One Year Prior    | 1                |      | 1,642,647 |           | 1                         |           | 1,642,647 |           |
|                           | FCV ASSMT RATIO  | 19.5 | 5,394,094 | 7,036,741 | 19.5                      | 5,342,647 | 3,700,000 | 5,342,647 |
|                           | LPV ASSMT RATIO  | 19.5 | 7,036,741 | 7,036,741 | 19.5                      | 5,342,647 | 5,342,647 | 5,342,647 |
| 2012<br>Two Years Prior   | 1                |      | 1,642,647 |           | 1                         |           | 1,642,647 |           |
|                           | FCV ASSMT RATIO  | 20   | 5,394,094 | 7,036,741 | 20                        | 5,342,647 | 3,700,000 | 5,342,647 |
|                           | LPV ASSMT RATIO  | 20   | 7,036,741 | 7,036,741 | 20                        | 5,342,647 | 5,342,647 | 5,342,647 |
| 2011<br>Three Years Prior | 1                |      | 1,642,647 |           | 1                         |           | 1,642,647 |           |
|                           | FCV ASSMT RATIO  | 20   | 5,712,808 | 7,355,455 | 20                        | 5,642,647 | 4,000,000 | 5,642,647 |
|                           | LPV ASSMT RATIO  | 20   | 7,355,455 | 7,355,455 | 20                        | 5,642,647 | 5,642,647 | 5,642,647 |

7. I hereby request that the petition 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 Anthony DeLano 06/01/2015  
 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 Tax Officer will appear in person  
 before the State Board of Equalization to offer oral testimony.

| 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

Cochise County Board of Equalization  
Parcel 105-16-316  
Claim Tax Year 2011, 2012, 2013, 2014  
6/09/2015 10:00am

The subject property is a 97,315 square foot Home Depot located at 3500 Cochise Ave in Sierra Vista, AZ. The improvements are situated on 12.570 acres of land and were constructed in 2002.

The Taxpayer has filed a Notice of Claim to correct mistakes in the description of improvements. These improvements listed in error by the Assessor are HA (interior construction), QAB (roof structure), and LAC (landscaping).

For 2011 the property was valued:

|              |                    |
|--------------|--------------------|
| Land         | \$1,642,647        |
| Improvements | <u>\$5,712,808</u> |
| FCV          | \$7,355,455        |

Assessor Listed Cost 2011

|                  |             |                   |
|------------------|-------------|-------------------|
| Replacement Cost | \$6,880,415 |                   |
| Depreciated Cost | \$5,712,808 | 83% good          |
| RC HA            | \$ 491,483  |                   |
| Depreciated HA   | \$ 407,931  | 83% good deletion |
| RC QAB           | \$ 255,724  |                   |
| Depreciated QAB  | \$ 212,251  | 83% good deletion |
| RC LAC           | \$ 324,040  |                   |
| Depreciated LAC  | \$ 268,953  | 83% good deletion |
| RC LAM           | \$ 81,152   |                   |
| Depreciated LAM  | \$ 67,356   | 83% good addition |

**Corrected 2011 Value:**

|              |                    |           |
|--------------|--------------------|-----------|
| Land         | \$1,642,647        |           |
| Improvements | <u>\$4,891,029</u> |           |
| FCV          | \$6,533,676        | Requested |

**Corrected 2012 Value:**

|              |                    |           |
|--------------|--------------------|-----------|
| Land         | \$1,642,647        |           |
| Improvements | <u>\$4,784,656</u> |           |
|              | \$6,427,303        | Requested |

**Corrected 2013 Value:**

|              |                    |           |
|--------------|--------------------|-----------|
| Land         | \$1,642,647        |           |
| Improvements | <u>\$4,784,656</u> |           |
|              | \$6,427,303        | Requested |

**Corrected 2014 Value:**

|              |                    |           |
|--------------|--------------------|-----------|
| Land         | \$1,642,647        |           |
| Improvements | <u>\$4,784,656</u> |           |
|              | \$6,427,303        | Requested |



**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 \_\_\_\_\_

DATE FILED: 12/17/14 NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: COCHISE BOOK / MAP / PARCEL / SPLIT: 105 - 16 - 316 -
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE  AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: \_\_\_\_\_

|                                                                                                                                                            |                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| 4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:<br><u>HOME DEPOT USA INC PROPERTY TAX DEPT #0443</u><br><u>PO BOX 105842</u><br><u>ATLANTA GA 30348</u> | 4B. MAIL DECISION TO:<br><u>ERNST &amp; YOUNG LLP ATTN: NEIL WOLFE</u><br><u>2 N CENTRAL SUITE 2300</u><br><u>PHOENIX AZ 85004</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:  
 CORRECT COMPONANTS REMOVE HA 458, REMOVE QAB, LAC TO LAM 85,000 (NO LANDSCAPING IN RETENTION AREA), PAS TO PASL.

|                                       | FROM (Currently):           | LAND                       | TO (Proposed Correction):   | LAND                       |
|---------------------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|
| 2014<br>TAX YEAR<br>Current Year      | LEGAL CLASS <u>1</u>        | <u>1,642,647</u>           | LEGAL CLASS <u>1</u>        | <u>1,642,647</u>           |
|                                       | FCV ASSMT RATIO <u>19</u>   | IMPS <u>5,394,094</u>      | FCV ASSMT RATIO <u>19</u>   | IMPS <u>3,700,000</u>      |
|                                       | LPV ASSMT RATIO <u>19</u>   | TOTAL FCV <u>7,036,741</u> | LPV ASSMT RATIO <u>19</u>   | TOTAL FCV <u>5,342,647</u> |
|                                       |                             | TOTAL LPV <u>7,036,741</u> |                             | TOTAL LPV <u>5,342,647</u> |
| 2013<br>TAX YEAR<br>One Year Prior    | LEGAL CLASS <u>1</u>        | <u>1,642,647</u>           | LEGAL CLASS <u>1</u>        | <u>1,642,647</u>           |
|                                       | FCV ASSMT RATIO <u>19.5</u> | IMPS <u>5,394,094</u>      | FCV ASSMT RATIO <u>19.5</u> | IMPS <u>3,700,000</u>      |
|                                       | LPV ASSMT RATIO <u>19.5</u> | TOTAL FCV <u>7,036,741</u> | LPV ASSMT RATIO <u>19.5</u> | TOTAL FCV <u>5,342,647</u> |
|                                       |                             | TOTAL LPV <u>7,036,741</u> |                             | TOTAL LPV <u>5,342,647</u> |
| 2012<br>TAX YEAR<br>Two Years Prior   | LEGAL CLASS <u>1</u>        | <u>1,642,647</u>           | LEGAL CLASS <u>1</u>        | <u>1,642,647</u>           |
|                                       | FCV ASSMT RATIO <u>20</u>   | IMPS <u>5,394,094</u>      | FCV ASSMT RATIO <u>20</u>   | IMPS <u>3,700,000</u>      |
|                                       | LPV ASSMT RATIO <u>20</u>   | TOTAL FCV <u>7,036,741</u> | LPV ASSMT RATIO <u>20</u>   | TOTAL FCV <u>5,342,647</u> |
|                                       |                             | TOTAL LPV <u>7,036,741</u> |                             | TOTAL LPV <u>5,342,647</u> |
| 2011<br>TAX YEAR<br>Three Years Prior | LEGAL CLASS <u>1</u>        | <u>1,642,647</u>           | LEGAL CLASS <u>1</u>        | <u>1,642,647</u>           |
|                                       | FCV ASSMT RATIO <u>20</u>   | IMPS <u>5,712,808</u>      | FCV ASSMT RATIO <u>20</u>   | IMPS <u>4,000,000</u>      |
|                                       | LPV ASSMT RATIO <u>20</u>   | TOTAL FCV <u>7,355,455</u> | LPV ASSMT RATIO <u>20</u>   | TOTAL FCV <u>5,642,647</u> |
|                                       |                             | TOTAL LPV <u>7,355,455</u> |                             | TOTAL LPV <u>5,642,647</u> |

6. COMPLETED BY: (Owner, Agent, or Attorney)  
NEIL WOLFE, AGENT (602) 322-3347  
 NAME / ADDRESS TELEPHONE NUMBER

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER 910040, 2002245 SBOE NUMBER \_\_\_\_\_  
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 *Neil Wolfe* (602) 322-3347  
 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:  
 \_\_\_\_\_  
 \_\_\_\_\_

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)

Date \_\_\_\_\_ Time \_\_\_\_\_ Location \_\_\_\_\_

Name and title of Tax Officer's Representative (Please Print or Type) \_\_\_\_\_

Signature of Tax Officer's Representative \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

# GOVERNMENT DATA SERVICES

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**Parcel Details** Assessor Assr-Map Google-Map Treasurer Sboe TaxEst

|                        |                      |                                       |                                                  |
|------------------------|----------------------|---------------------------------------|--------------------------------------------------|
| Parcel <b>10516316</b> | WAREHOUSE TYPE STORE |                                       | Owner HOME DEPOT USA INC PROPERTY TAX DEPT #0443 |
| PUC <b>1150</b>        |                      |                                       | Address PO BOX 105842                            |
| Tax Area <b>6830</b>   | Exemptions           |                                       | City/St/Zip ATLANTA GA 30348                     |
| Land Size Acres 12.570 | SqFt 547,549         | Situs 3500 AVE COCHISE HOME DEPOT     |                                                  |
| per AC/SF 130,680      | 3.00                 | Deed/Date <b>20307-993-</b> 3/15/2002 |                                                  |
| Impr SqFt 97,315       | Bldg Only 97,315     | #Units 1                              | Gr SqFt 97,315                                   |
| Ival/SqFt 58.70        | 58.70                | Ival/Unit                             | L/B Ratio 5.63                                   |
| Fval/SqFt 75.58        | 75.58                | Bval/Unit                             | Yr by Value 2002                                 |
| Cost Model 5,712,808   | 4,442,295            | Fval/Unit                             | Yr by SqFt 2002                                  |
| Cis / Ratio            | 2011 Prelim          | %Chg                                  | 2010 Certified                                   |
| Land 1 .2000           | 1,642,647            | .5000                                 | 1,095,098                                        |
| Impr 1 .2000           | 5,712,808            | .0158                                 | 5,624,101                                        |
| Fullcash 1 .2000       | 7,355,455            | .0947                                 | 6,719,199                                        |
| Limited 1 .2000        | 7,355,455            | .0947                                 | 6,719,199                                        |
|                        |                      | %Chg                                  | 2010 Prelim                                      |
|                        |                      | .5000                                 | 1,095,098                                        |
|                        |                      | .0294                                 | 5,549,900                                        |
|                        |                      | .1069                                 | 6,644,998                                        |
|                        |                      | .1069                                 | 6,644,998                                        |

Legal MERCADO DE SOL LOT 6 12.57AC SEC 12-22-20 12-09 LV Map Book <50 size>

**Fullcost**

| Num  | Sq | Mod | B | S | Description              | Repl.Fcy  | Lcl.Repl  | Impr.Val  | Sty | Ht | Perim | GrArea | TotArea | Year | C% | O% | M%   | P%   | W%   | Apr   | St | Rv |  |
|------|----|-----|---|---|--------------------------|-----------|-----------|-----------|-----|----|-------|--------|---------|------|----|----|------|------|------|-------|----|----|--|
| 0001 | 01 | 133 | 3 | C | WAREHOUSE DISCOUNT STORE | 5,350,229 | 4,922,211 | 4,442,295 | 1.0 | 22 | 1,472 | 97,315 | 97,315  | 2002 |    |    | 1.00 | 1.00 | 1.00 | 30021 | 5  | 0  |  |
| 0002 | 01 | 101 | 3 | D | COMML MISC YARD IMPS     | 1,530,186 | 1,407,771 | 1,270,513 | 1.0 | 1  | 1     | 1      | 1       | 2002 |    |    | 1.00 | 1.00 | 1.00 | 30015 | 5  | 0  |  |
| 2    |    |     |   |   |                          | 6,880,415 | 6,329,982 | 5,712,808 |     |    |       |        | 97,316  |      |    |    |      |      |      |       |    |    |  |



4

| Fullcost Components |    |      |                                  |     |     |   |   |    |                                  |     |      |     |      |         |           |
|---------------------|----|------|----------------------------------|-----|-----|---|---|----|----------------------------------|-----|------|-----|------|---------|-----------|
| Num                 | Sq | Code | Code Desc                        | Occ | Mod | S | R | Tr | Type Desc                        | U/M | Rnk  | Msc | %    | Units   | Cost      |
| 0001                | 01 | BC   | SITE PREP                        | 458 |     |   | C | 03 | SITE PREP                        | SFF | 2.00 |     | 1.00 | 97,315  | 23,621    |
| 0001                | 01 | CABY | CONCRETE BEARING WALLS           | 458 |     |   | C | 04 | FOUNDATION                       | SFF | 2.00 |     | 1.00 | 97,315  | 258,805   |
| 0001                | 01 | DBU  | DOCK BUMPERS, HORIZONTAL         |     |     |   |   | 29 | OTHER                            | LF  | 2.00 |     |      | 6       | 240       |
| 0001                | 01 | DBW  | DOCK LEVELERS, MECHANICAL        |     |     |   |   | 29 | OTHER                            | EA  | 2.00 |     |      | 3       | 12,924    |
| 0001                | 01 | DJ   | STEEL, NOT FIREPROOFED           | 458 |     |   | C | 05 | FRAME & STRUCTURE                | SFF | 2.00 |     |      | 43,588  | 316,941   |
| 0001                | 01 | DLX  | LOADING WELL, SINGLE             |     |     |   |   | 29 | OTHER                            | EA  | 2.00 |     |      | 1       | 10,730    |
| 0001                | 01 | DLY  | LOADING WELL, SINGLE             |     |     |   |   | 29 | OTHER                            | EA  | 2.00 |     |      | 2       | 10,735    |
| 0001                | 01 | EB   | CONCRETE ON GROUND               | 458 |     |   | C | 11 | FLOOR STRUCTURE                  | SFF | 2.00 |     | 1.00 | 97,315  | 365,613   |
| 0001                | 01 | FE   | CARPET & PAD                     | 344 | 151 |   | C | 3  | 12 FLOOR COVER                   | SFF | 2.00 |     |      | 3,228   | 12,230    |
| 0001                | 01 | FN   | HARDENER & SEALER ON CONCRETE    | 458 |     |   | C | 12 | FLOOR COVER                      | SFF | 2.00 |     |      | 93,535  | 75,021    |
| 0001                | 01 | FY   | TILE, CERAMIC                    | 344 | 151 |   | C | 3  | 12 FLOOR COVER                   | SFF | 2.00 |     |      | 552     | 7,049     |
| 0001                | 01 | GGB  | ACOUSTICAL, MINERAL FIBER        | 344 | 151 |   | C | 3  | 14 CEILING                       | SFF | 2.00 |     |      | 3,228   | 6,950     |
| 0001                | 01 | GH   | GYPNUM BOARD, TAPED & PAINTED    | 344 | 151 |   | C | 3  | 14 CEILING                       | SFF | 2.00 |     |      | 552     | 1,188     |
| 0001                | 01 | GV   | SUSPENDED CEILING                | 344 | 151 |   | C | 3  | 14 CEILING                       | SFF | 2.00 |     |      | 3,228   | 5,314     |
| 0001                | 01 | HA   | INTER CONST, FRAMED              | 344 | 151 |   | C | 3  | 13 INTER CONST                   | SFF | 2.00 |     |      | 3,780   | 135,353   |
| 0001                | 01 | HA   | INTER CONST, FRAMED              | 458 |     |   |   | 13 | INTER CONST                      | SFF | 2.00 |     |      | 93,535  | 491,483   |
| 0001                | 01 | IA   | PLUMBING                         | 344 | 151 |   | 3 | 15 | PLUMBING                         | SFF | 2.00 |     |      | 3,780   | 18,231    |
| 0001                | 01 | IA   | PLUMBING                         | 458 |     |   |   | 15 | PLUMBING                         | SFF | 2.00 |     |      | 93,535  | 89,827    |
| 0001                | 01 | JA   | SPRINKLERS                       | 5   | 151 |   | 3 | 16 | FIRE PROTECTION                  | SFF | 2.00 |     |      | 3,780   | 15,159    |
| 0001                | 01 | JA   | SPRINKLERS                       | 3   |     |   |   | 16 | FIRE PROTECTION                  | SFF | 2.00 |     |      | 93,535  | 218,152   |
| 0001                | 01 | KP   | PACKAGE HEATING & COOLING        | 458 |     |   | C | 17 | HEATING, COOLING, VENTILATION    | SFF | 2.00 |     |      | 93,535  | 680,120   |
| 0001                | 01 | KP   | PACKAGE HEATING & COOLING        | 344 | 151 |   | C | 3  | 17 HEATING, COOLING, VENTILATION | SFF | 2.00 |     |      | 3,780   | 35,109    |
| 0001                | 01 | LA   | ELEC, FINISHED                   | 458 |     |   |   | 18 | ELEC                             | SFF | 2.00 |     |      | 93,535  | 245,791   |
| 0001                | 01 | LA   | ELEC, FINISHED                   | 344 | 151 |   | C | 3  | 18 ELEC                          | SFF | 2.00 |     |      | 3,780   | 42,285    |
| 0001                | 01 | MG   | CONCRETE BLOCK, STD              | 458 |     |   | C | 06 | EXTER WALL                       | SFW | 2.00 | 8   |      | 3,325   | 65,232    |
| 0001                | 01 | MH   | CONCRETE, TILT-UP                | 458 |     |   | C | 06 | EXTER WALL                       | SFW | 2.00 | 8   | .86  | 27,850  | 576,362   |
| 0001                | 01 | MH   | CONCRETE, TILT-UP                | 458 |     |   | C | 06 | EXTER WALL                       | SFW | 2.00 | 8   |      | 7,626   | 157,822   |
| 0001                | 01 | ML   | BOND BEAMS                       | 458 |     |   | C | 06 | EXTER WALL                       | SFW | 2.00 |     |      | 4,422   | 5,600     |
| 0001                | 01 | OB   | STORE FRONT, W/O DISPLAY AREA    |     |     |   |   | 07 | STORE FRONT                      | SF  | 2.00 |     |      | 1,097   | 49,920    |
| 0001                | 01 | PCU  | CONCRETE PAVING, UNREINFORCED    |     |     |   |   | 36 | YARD IMPS                        | SF  | 2.00 |     |      | 3,029   | 13,969    |
| 0001                | 01 | PCU  | CONCRETE PAVING, UNREINFORCED    |     |     |   |   | 36 | YARD IMPS                        | SF  | 2.00 |     |      | 513     | 2,366     |
| 0001                | 01 | PCU  | CONCRETE PAVING, UNREINFORCED    |     |     |   |   | 36 | YARD IMPS                        | SF  | 2.00 |     |      | 32,087  | 147,980   |
| 0001                | 01 | QAB  | LONGSPAN GIRDERS                 | 458 |     |   | C | 09 | ROOF STRUCTURE                   | SFF | 2.00 | 1   | 1.00 | 97,315  | 255,724   |
| 0001                | 01 | QL   | STEEL JOISTS, COMPOSITION DECK   | 458 |     |   | C | 09 | ROOF STRUCTURE                   | SFF | 2.00 | 1   | 1.00 | 97,315  | 575,122   |
| 0001                | 01 | QZD  | CANOPY, MANSARD, METAL FRAME     | 458 |     |   | C | 09 | ROOF STRUCTURE                   | SF  | 2.00 |     |      | 15,069  | 230,751   |
| 0001                | 01 | RD   | BUILT-UP COMPOSITION             | 458 |     |   | C | 10 | ROOF COVER                       | SFF | 2.00 | 1   | 1.00 | 97,315  | 189,996   |
| 0001                | 01 | SPY  | LADDER, SAFETY CAGE              |     |     |   |   | 29 | OTHER                            | LF  | 2.00 |     |      | 22      | 514       |
| 0002                | 01 | LAC  | LANDSCAPED AREA                  |     |     |   |   | 36 | YARD IMPS                        | SF  | 2.00 |     |      | 100,188 | 324,040   |
| 0002                | 01 | LG   | HIGH INTENSITY SODIUM/MERCURY    |     |     |   |   | 36 | YARD IMPS                        | EA  | 2.00 |     |      | 85      | 94,349    |
| 0002                | 01 | LH   | LIGHT POLES FOR THE ABOVE LIGHTS |     |     |   |   | 36 | YARD IMPS                        | LF  | 2.00 |     |      | 1,300   | 92,203    |
| 0002                | 01 | PAS  | PAVING, ASPHALT                  |     |     |   |   | 36 | YARD IMPS                        | SF  | 2.00 |     |      | 291,098 | 862,538   |
| 0002                | 01 | PCC  | CURBING, CONCRETE                |     |     |   |   | 36 | YARD IMPS                        | LF  | 2.00 |     |      | 5,370   | 54,514    |
| 0002                | 01 | PCU  | CONCRETE PAVING, UNREINFORCED    |     |     |   |   | 36 | YARD IMPS                        | SF  | 2.00 |     |      | 22,090  | 100,716   |
| 0002                | 01 | WCG  | GATE, CHAIN LINK                 |     |     |   |   | 36 | YARD IMPS                        | SF  | 2.00 |     |      | 100     | 931       |
| 0002                | 01 | WCL  | CHAIN LINK FENCE                 |     |     |   |   | 36 | YARD IMPS                        | SF  | 2.00 |     |      | 320     | 895       |
| 45                  |    |      |                                  |     |     |   |   |    |                                  |     |      |     |      |         | 6,880,415 |

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5

# GOVERNMENT DATA SERVICES

## 105-16-316, 2012 Cochise (Filtered)

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|                          |                         |                                            |
|--------------------------|-------------------------|--------------------------------------------|
| Parcel <u>10516316</u>   | WAREHOUSE TYPE STORE    | Owner HOME DEPOT USA INC PROPERTY TAX DEPT |
| PUC <u>1150</u>          |                         | #0443                                      |
| Tax Area <u>6830</u>     | Exemptions              | Address PO BOX 105842                      |
| Land Size <u>12.570</u>  | SqFt <u>547,549</u>     | City/St/Zip ATLANTA GA 30348               |
| per AC/SF <u>130,680</u> | <u>3.00</u>             | Situs 3500 AVE COCHISE HOME DEP            |
|                          |                         | Deed/Date <u>20307--4</u> 3/15/2002        |
| Impr SqFt <u>97,315</u>  | Bldg Only <u>97,315</u> | #Units <u>1</u>                            |
| Ival/SqFt <u>55.43</u>   | <u>55.43</u>            | Lval/Unit <u>5.63</u>                      |
| Fval/SqFt <u>72.31</u>   | <u>72.31</u>            | Bval/Unit                                  |
| Cost Model               | Fval/Unit               | Yr by Value                                |
|                          |                         | Yr by SqFt <u>2002</u>                     |

|                   | Cls / Ratio | 2012 PreLim        | %Chg | 2011 Certified | %Chg   | 2011 PreLim | %Chg  | 2010 Final         |
|-------------------|-------------|--------------------|------|----------------|--------|-------------|-------|--------------------|
| Land <u>1</u>     | .2000       | 1,642,647          |      |                |        | 1,642,647   | .5000 | 1,095,098          |
| Impr <u>1</u>     | .2000       | 5,394,094 <b>Y</b> |      |                | -.0558 | 5,712,808   | .0003 | 5,392,420 <b>Y</b> |
| Fullcash <u>1</u> | .2000       | 7,036,741          |      |                | -.0433 | 7,355,455   | .0847 | 6,487,518          |
| Limited <u>1</u>  | .2000       | 7,036,741          |      |                | -.0433 | 7,355,455   | .0847 | 6,487,518          |

Legal MERCADO DE SOL LOT 6 12.57AC SEC 12-22-20 4-02 LV COMMERCIA L VALUE

**Fullcost**

|      |    |     |   |   |                          |     |    |       |        |        |      |        |      |   |   |   |  |
|------|----|-----|---|---|--------------------------|-----|----|-------|--------|--------|------|--------|------|---|---|---|--|
| 0001 | 01 | 133 | 3 | C | WAREHOUSE DISCOUNT STORE | 1.0 | 22 | 1,472 | 97,315 | 97,315 | 2002 | 1.00   | 1.00 | 0 | 0 | 0 |  |
| 0002 | 01 | 101 | 3 | D | COMML MISC YARD IMPS     | 1.0 | 1  | 1     | 1      | 1      | 2002 | 1.00   | 1.00 | 0 | 0 | 0 |  |
|      |    |     |   |   |                          |     |    |       |        |        | 2    |        |      |   |   |   |  |
|      |    |     |   |   |                          |     |    |       |        |        |      | 97,316 |      |   |   |   |  |

**Fullcost Components**

|      |    |     |                               |    |     |        |
|------|----|-----|-------------------------------|----|-----|--------|
| 0001 | 01 | DBU | DOCK BUMPERS, HORIZONTAL      | 00 | SFF | 6      |
| 0001 | 01 | DBW | DOCK LEVELERS, MECHANICAL     | 00 | SFF | 3      |
| 0001 | 01 | DLX | LOADING WELL, SINGLE          | 00 | SFF | 1      |
| 0001 | 01 | DLY | LOADING WELL, SINGLE          | 00 | SFF | 2      |
| 0001 | 01 | KP  | PACKAGE HEATING & COOLING     | 00 | SFF | 97,315 |
| 0001 | 01 | PCU | CONCRETE PAVING, UNREINFORCED | 00 | SFF | 32,087 |
| 0001 | 01 | PCU | CONCRETE PAVING, UNREINFORCED | 00 | SFF | 3,029  |
| 0001 | 01 | PCU | CONCRETE PAVING, UNREINFORCED | 00 | SFF | 513    |
| 0001 | 01 | QZD | CANOPY, MANSARD, METAL FRAME  | 00 | SFF | 15,069 |
| 9    |    |     |                               |    |     |        |

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# GOVERNMENT DATA SERVICES

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|             |                 |                      |                |                    |             |        |            |
|-------------|-----------------|----------------------|----------------|--------------------|-------------|--------|------------|
| Parcel      | 10516316        | WAREHOUSE TYPE STORE | Owner          | HOME DEPOT USA INC |             |        |            |
| PUC         | 1150            |                      | Address        | PO BOX 105842      |             |        |            |
| Tax Area    | 6830            | Exemptions           | City/St/Zip    | ATLANTA GA 30348   |             |        |            |
| Land Size   | Acres 12.570    | SqFt 547,549         | Situs          | 3500 COCHISE AVE   |             |        |            |
| per AC/SF   | 130,680         | 3.00                 | Deed/Date      | 20307-4 3/15/2002  |             |        |            |
| Impr SqFt   | All Impr 97,315 | Bldg Only 97,315     | #Units         | Gr SqFt 97,315     |             |        |            |
| Ival/SqFt   | 55.43           | 55.43                | Lval/Unit      | L/B Ratio 5.63     |             |        |            |
| Fval/SqFt   | 72.31           | 72.31                | Bval/Unit      | Yr by Value        |             |        |            |
| Cost Model  |                 | Fval/Unit            | Fval/Unit      | Yr by SqFt 2002    |             |        |            |
| Cls / Ratio | 2013 PreLim     | %Chg                 | 2012 Certified | %Chg               | 2012 PreLim | %Chg   | 2011 Final |
| Land 1      | .1950           | 1,642,647            |                |                    | 1,642,647   |        | 1,642,647  |
| Impr 1      | .1950           | 5,394,094            |                |                    | 5,394,094   | -0.148 | 5,475,033  |
| Fullcash 1  | .1950           | 7,036,741            |                |                    | 7,036,741   | -0.114 | 7,117,680  |
| Limited 1   | .1950           | 7,036,741            |                |                    | 7,036,741   | -0.114 | 7,117,680  |

Legal MERCADO DE SOL LOT 6 12.57AC SEC 12-22-20 4-02 LV COMMERCIA L VALUE

**Fullcost**

|      |    |     |   |   |                          |     |    |       |        |        |      |      |        |   |   |   |
|------|----|-----|---|---|--------------------------|-----|----|-------|--------|--------|------|------|--------|---|---|---|
| 0001 | 01 | 133 | 3 | C | WAREHOUSE DISCOUNT STORE | 1.0 | 22 | 1,472 | 97,315 | 97,315 | 2002 | 1.00 | 1.00   | 0 | 0 | 0 |
| 0002 | 01 | 101 | 3 | D | COMML MISC YARD IMPS     | 1.0 | 1  | 1     | 1      | 1      | 2002 | 1.00 | 1.00   | 0 | 0 | 0 |
|      |    |     |   |   |                          |     |    |       |        |        | 2    |      | 97,316 |   |   |   |

**Fullcost Components**

|      |    |     |                               |    |     |        |
|------|----|-----|-------------------------------|----|-----|--------|
| 0001 | 01 | DBU | DOCK BUMPERS, HORIZONTAL      | 00 | SFF | 6      |
| 0001 | 01 | DBW | DOCK LEVELERS, MECHANICAL     | 00 | SFF | 3      |
| 0001 | 01 | DLX | LOADING WELL, SINGLE          | 00 | SFF | 1      |
| 0001 | 01 | DLY | LOADING WELL, SINGLE          | 00 | SFF | 2      |
| 0001 | 01 | KP  | PACKAGE HEATING & COOLING     | 00 | SFF | 97,315 |
| 0001 | 01 | PCU | CONCRETE PAVING, UNREINFORCED | 00 | SFF | 513    |
| 0001 | 01 | PCU | CONCRETE PAVING, UNREINFORCED | 00 | SFF | 3,029  |
| 0001 | 01 | PCU | CONCRETE PAVING, UNREINFORCED | 00 | SFF | 32,087 |
| 0001 | 01 | QZD | CANOPY, MANSARD, METAL FRAME  | 00 | SFF | 15,069 |
|      |    |     |                               |    |     | 9      |

**Sales Affidavits**

|      |            |           |           |   |    |    |
|------|------------|-----------|-----------|---|----|----|
| 0203 | 03-15-2002 | 1,368,550 | 2002-7993 | B | W1 | W1 |
|------|------------|-----------|-----------|---|----|----|

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# GOVERNMENT DATA SERVICES

## 105-16-316, 2014 Cochise (Filtered)

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# GOVERNMENT DATA SERVICES

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**Parcel Details** [Assessor](#) [Assr-Map](#) [Google-Map](#) [Treasurer](#) [Sboe](#) [TaxEst](#)

Parcel 10516316 WAREHOUSE TYPE STORE Owner HOME DEPOT USA INC PROPERTY TAX DEPT #0443  
 PUC 1150  
 Tax Area 6830 Exemptions Address PO BOX 105842

|            |           |           |             |                             |           |       |
|------------|-----------|-----------|-------------|-----------------------------|-----------|-------|
| Land Size  | Acres     | SqFt      | City/St/Zip | ATLANTA                     | GA        | 30348 |
| per AC/SF  | 87,120    | 547,549   | Situs       | 3500 AVE COCHISE HOME DEPOT |           |       |
|            |           | 2.00      | Deed/Date   | <u>20307-993-</u>           | 3/15/2002 |       |
| Impr SqFt  | All Impr  | Bldg Only | #Units      | Gr SqFt                     | 97,315    |       |
| Ival/SqFt  | 97,315    | 97,315    | Lval/Unit   | L/B Ratio                   | 5.63      |       |
| Fval/SqFt  | 57.79     | 57.79     | Ival/Unit   | Yr by Value                 | 2002      |       |
| Cost Model | 69.05     | 69.05     | Bval/Unit   | Yr by SqFt                  | 2002      |       |
|            | 5,624,101 | 4,388,769 | Fval/Unit   |                             |           |       |

|                   | Cls / Ratio | 2010 PreLim | %Chg | 2009 Certified | %Chg | 2009 PreLim | %Chg  | 2008 Final |
|-------------------|-------------|-------------|------|----------------|------|-------------|-------|------------|
| Land <u>1</u>     | .2100       | 1,095,098   |      |                |      | 1,095,098   |       | 1,095,098  |
| Impr <u>1</u>     | .2100       | 5,624,101   |      | .0134          |      | 5,549,900   | .0523 | 5,344,459  |
| Fullcash <u>1</u> | .2100       | 6,719,199   |      | .0112          |      | 6,644,998   | .0434 | 6,439,557  |
| Limited <u>1</u>  | .2100       | 6,719,199   |      | .0112          |      | 6,644,998   | .0838 | 6,199,387  |

Legal MERCADO DE SOL LOT 6 12.57AC SEC 12-22-20 4-02 LV COMMERCIAL VALUE

**Fullcost**

| Num  | Sq | Mod | R | S | Description              | Repl      | Fcv       | Lcl       | Repl | Impr | Val   | Sty    | Ht     | Perim | GrArea | TotArea | Year | C%   | O%   | M%   | P%    | W% | Apr | St | Rv |
|------|----|-----|---|---|--------------------------|-----------|-----------|-----------|------|------|-------|--------|--------|-------|--------|---------|------|------|------|------|-------|----|-----|----|----|
| 0001 | 01 | 133 | 3 | C | WAREHOUSE DISCOUNT STORE | 5,174,459 | 4,812,247 | 4,388,769 | 1.0  | 22   | 1,472 | 97,315 | 97,315 | 2002  |        |         |      | 1.00 | 1.00 | 1.00 | 30021 | 5  | 0   |    |    |
| 0002 | 01 | 101 | 3 | D | COMML MISC YARD IMPS     | 1,472,316 | 1,354,531 | 1,235,332 | 1.0  | 1    | 1     | 1      | 1      | 2002  |        |         |      | 1.00 | 1.00 | 1.00 | 30015 | 5  | 0   |    |    |
| 2    |    |     |   |   |                          | 6,646,775 | 6,166,778 | 5,624,101 |      |      |       |        | 97,316 |       |        |         |      |      |      |      |       |    |     |    |    |

**Fullcost Components**

| Num  | Sq | Code | Code Desc                     | Occ | Mod | S | R | Tp | Type Desc         | U/M | Rnk  | Msc | %    | Units  | Cost    |
|------|----|------|-------------------------------|-----|-----|---|---|----|-------------------|-----|------|-----|------|--------|---------|
| 0001 | 01 | BC   | SITE PREP                     | 458 |     |   | C | 03 | SITE PREP         | SFF | 2.00 |     | 1.00 | 97,315 | 22,594  |
| 0001 | 01 | CABY | CONCRETE BEARING WALLS        | 458 |     |   | C | 04 | FOUNDATION        | SFF | 2.00 |     | 1.00 | 97,315 | 250,589 |
| 0001 | 01 | DBU  | DOCK BUMPERS, HORIZONTAL      |     |     |   |   | 29 | OTHER             | LF  | 2.00 |     |      | 6      | 230     |
| 0001 | 01 | DBW  | DOCK LEVELERS, MECHANICAL     |     |     |   |   | 29 | OTHER             | EA  | 2.00 |     |      | 3      | 12,852  |
| 0001 | 01 | DJ   | STEEL, NOT FIREPROOFED        | 458 |     |   | C | 05 | FRAME & STRUCTURE | SFF | 2.00 |     |      | 43,588 | 307,373 |
| 0001 | 01 | DLX  | LOADING WELL, SINGLE          |     |     |   |   | 29 | OTHER             | EA  | 2.00 |     |      | 1      | 10,327  |
| 0001 | 01 | DLY  | LOADING WELL, SINGLE          |     |     |   |   | 29 | OTHER             | EA  | 2.00 |     |      | 2      | 10,332  |
| 0001 | 01 | EB   | CONCRETE ON GROUND            | 458 |     |   | C | 11 | FLOOR STRUCTURE   | SFF | 2.00 |     | 1.00 | 97,315 | 354,316 |
| 0001 | 01 | FE   | CARPET & PAD                  | 344 | 151 | C | 3 | 12 | FLOOR COVER       | SFF | 2.00 |     |      | 3,228  | 11,821  |
| 0001 | 01 | FN   | HARDENER & SEALER ON CONCRETE | 458 |     |   | C | 12 | FLOOR COVER       | SFF | 2.00 |     |      | 93,535 | 73,046  |
| 0001 | 01 | FY   | TILE, CERAMIC                 | 344 | 151 | C | 3 | 12 | FLOOR COVER       | SFF | 2.00 |     |      | 552    | 6,822   |
| 0001 | 01 | GGB  | ACOUSTICAL, MINERAL FIBER     | 344 | 151 | C | 3 | 14 | CEILING           | SFF | 2.00 |     |      | 3,228  | 6,711   |
| 0001 | 01 | GH   | GYPSUM BOARD, TAPED & PAINTED | 344 | 151 | C | 3 | 14 | CEILING           | SFF | 2.00 |     |      | 552    | 1,148   |
| 0001 | 01 | GV   | SUSPENDED CEILING             | 344 | 151 | C | 3 | 14 | CEILING           | SFF | 2.00 |     |      | 3,228  | 5,144   |
| 0001 | 01 | HA   | INTER CONST, FRAMED           | 344 | 151 | C | 3 | 13 | INTER CONST       | SFF | 2.00 |     |      | 3,780  | 131,101 |

**LA ELECTRICAL, FINISHED (SF)**

Includes all costs associated with the electrical system, including the building's general distribution service, wiring, outlets and fixtures. Interior decorative lighting that is incidental to the building is included. Exterior decorative lighting is not included in the costs. Costs do not include power distribution wiring, fixtures or equipment for industrial applications.

**LAB LAWN AREA (SF Area)**

Grass covered (lawn) area. The cost includes fine grading, seeding and fertilizing.

Rank 1 for hydromulching.  
Rank 4 for placed sod.

**LAC LANDSCAPED AREA (SF Area)**

Complete landscaping including grass, shrubs, ground cover, plants, trees and irrigation.

The following influence rank:

- Size of shrubs: Rank 1 has 1–5 gallon shrub.  
Rank 4 has 5–15 gallon shrubs.
- Size of trees: Rank 1 has a 15–gallon 20" box.  
Rank 4 has 42" box and larger.
- Lawn: Rank 1 is seeded.  
Rank 4 is sod.
- Irrigation: Rank 1 is manual.  
Rank 4 is automatic.
- Size of area covered: Rank 1 for a large open area.  
Rank 4 for a small dense area.

**LAM LANDSCAPE, DESERT-GRASS (SF of Area)**

Moderate desert or grass landscaping including an irrigation system made of underground piping and sprinkler heads, minimal shrubs, plants and trees.

Rank 1 for large areas with rain birds or a rain jet system.  
Rank 4 for small areas.

**LAS SPRINKLERS (SF Area)**

An irrigation system made of underground piping and sprinkler heads. The cost includes valves and pressure regulators.

Rank 1 for large areas with rain birds or a rain jet system.  
Rank 4 for small areas (typical or residential applications).

**H INSULATION (ADD; SF Basement Wall Area)**

Restrictions: Residential and Farm models only

Use this component for the added cost of insulation in a basement wall.

Rank 1 for 1-1/2" batt.

Rank 4 for 2" rigid board.

**HA INTERIOR CONSTRUCTION, FRAMED (SF Floor Area)**

Partitions are either wood or steel stud. Finish on the partitions may be either gypsum board (drywall), plaster or some type of paneling, wallpaper, paint, tile or stone or other high cost finishes typical of public lobby areas. The cost includes miscellaneous cabinets, shelves, stairs and other interior items typical for the occupancy being evaluated, such as blackboards in schools. This also includes rest room partitions and miscellany, such as mirrors, towel and soap dispensers, etc.

**HAA ATTIC, FINISHED (SF of attic)**

Restrictions: Residential models only

A residential finished attic.

Cost includes floor cover, stairs, interior partitions, ceiling cover and electric.

The cost does not include plumbing, heating or cooling.

Rank is influenced by:

—Quantity of partitions

—Quality of material and workmanship of interior finish

**HAL LOFT, OPEN (SF of loft)**

Restrictions: Residential models only

A residential loft without partitions.

The cost includes structural floor, floor cover, soffit finish, typical lighting, railing and stairs.

**QA CONCRETE JOISTS, SLAB (SF Roof Area)**

Poured-in-place concrete joists and roof deck, reinforced with a bar. Cost does not include roof cover.

Size of the joists and slab thickness should be considered when selecting a rank.

**QAA WOOD JOISTS, WOOD DECK (SF Roof Area)**

Wood joists with either a board or plywood sheathing. This includes prefabricated residential trussed rafters and joists.

Costs does not include roof cover.

Size of the joists and deck thickness should be considered when selecting a rank.

For monitor or sawtooth design use "M" or "S" suffix.

**QAB LONGSPAN GIRDERS (SF Roof Area)**

A steel roof support system that is constructed of a series of structural steel members that are usually not more than 36" in depth. They are found in buildings where long clear spans are required. Additional depths can be utilized if cover plates are used for added strength (either welded or riveted). Generally the trusses or girders are included as the horizontal members in the complete frame components. In certain cases, a low frame cost could be used to account for just the vertical portions. This component could then be used for the horizontal supports.

Cost does not include vertical supports, roof deck or roof cover.

**QAC FALSE MANSARD FASCIA, METAL FRAME-WOOD SHEATHING (SF Fascia)**

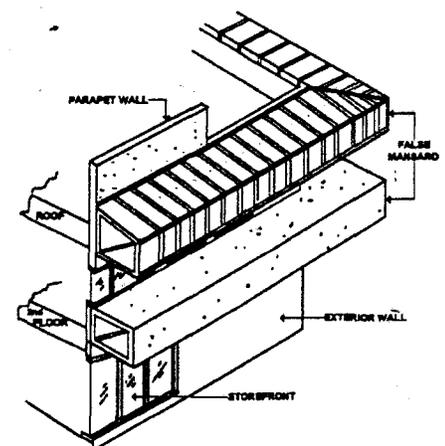
Steel stud and channel frame with wood sheathing to form a false mansard fascia.

The roof cover is not included.

Rank is influenced by size, extent of projections, and design.

**QAD FALSE MANSARD FASCIA, WOOD FRAME-WOOD SHEATHING (SF Fascia)**

Wood stud and strip frame with wood sheathing to form a false mansard fascia.



ARIZONA DEPARTMENT OF REVENUE  
PROPERTY VALUATION AND EQUALIZATION DIVISION

PROBLEM LOG

Index Reference Warehouse/Industrial/Interior finish Number 3

Index Category Construction Cost System

Requested By various

A. Statement of Problem

How should the interior finish in warehouses and industrial structures be listed?

B. Response

There are two methods for listing the interior on warehouses, industrial buildings and other shell type buildings. Of these two procedures the first one described below is the preferred method because it is the most accurate.

Method 1. Measure the actual square footage of the interior finish and list on the form using a model override to reflect the correct interior type.

EXAMPLE: 371-X Storage Warehouse with 200 sq. ft. of office space.

| <u>Description</u>     | <u>Code</u> | <u>Cost Rank</u> | <u>Units</u> | <u>Model No.</u> |
|------------------------|-------------|------------------|--------------|------------------|
| Interior Const. Framed | HA          | 2                | 200 s.f.     | 151-3            |

When this procedure is utilized all partitions, ceiling finish and floor covering including office, rest room, lunchroom, conference room, etc., are to be listed separately from the warehouse interior using HA or HB and the override feature. Consideration must be given to components that are not in the basic wall partitions, e.g. cabinets, stairs, toilet partitions, etc.

To list an improvement using method 1, the following steps should be taken:

1. Measure the square feet of floor for the office, rest room, lunchroom etc. List the square feet of floor area for floor covering (component type 12), interior construction (component type 13), ceiling (component type 14), fire protection (component type 16), heating, cooling and ventilation (component type 17), and electrical (component type 18). The cost rank of these components should be reviewed to see how the actual interior construction ranks with a typical office interior.
2. If there is a mezzanine (component type 23) it should be entered without the model override feature.

3. If there are additional partitions within the structure used primarily to separate one area from another, the square feet of wall surface and rank should be entered using component type 13.
4. For plumbing the count of fixtures should be entered including such items as:
  - a. Fixtures, e.g. water closets, lavatories, urinals, janitor sinks, wash basin, etc.
  - b. Drains/grease traps
  - c. Drinking fountains and refrigerated water coolers.

Method 2. When access to the interior is not available, this method should be utilized. Use HA or HB at 100% of the total floor area of the building. This assumes the following percentage of partitioned interior for each model. As the size of the structure increases, the percent of area allocated to partitioned area decreases.

| <u>Model No.</u> | <u>Description</u>       | <u>Percent</u> |
|------------------|--------------------------|----------------|
| 370-X            | Warehouse, Trahsit       | 14% to 20%     |
| 371-X            | Warehouse, Storage       | 3% to 12%      |
| 372-X            | Warehouse, Distribution  | 15% to 30%     |
| 375-X            | Loft                     | 15% to 30%     |
| 382-X            | Industrial Manufacturing | 4%             |

When using this method, all interior components are assumed to be included in HA or HB at 100%. Any attempt to add interior detail will result in a double assessment of those components.

Response Prepared by Bob Gustafson Issue Date 2-20-92  
 Assessment Practices and Equalization Section *[Signature]*  
 Property Valuation Section *[Signature]*

# GOVERNMENT DATA SERVICES

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105-16-038, 2011 Cochise

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Parcel 10516038 COMMUN SHOP CTR ENCL MALL Owner SEARS ROEBUCK & CO

PUC 1420

Tax Area 6830 Exemptions Address 3333 BEVERLY

Land Size Acres SqFt City/St/Zip HOFFMAN ESTATE IL 60179  
 per AC/SF 174,240 4.00 Situs 2250 EL MERCADO LOOP SEARS  
 Deed/Date 990309-932 3/30/1999

Gr SqFt 95,369  
 L/B Ratio 3.35

Yr by Value 1999  
 Yr by SqFt 1999

|                   | Cs / Ratio | 2011 Prelim | %Chg | 2010 Certified | %Chg | 2010 Prelim | %Chg  | 2009 Final |
|-------------------|------------|-------------|------|----------------|------|-------------|-------|------------|
| Land <u>1</u>     | .2000      | 1,278,922   |      |                |      | 1,278,922   |       | 1,278,922  |
| Impr <u>1</u>     | .2000      | 3,221,078   |      |                |      | 3,221,078   |       | 3,221,078  |
| Fullcash <u>1</u> | .2000      | 4,500,000   |      |                |      | 4,500,000   |       | 4,500,000  |
| Limited <u>1</u>  | .2000      | 4,500,000   |      |                |      | 4,500,000   | .0495 | 4,287,798  |

Legal MALL AT SIERRA VISTA LOT 3 SEC12-22-20 7.34AC

**Fullcost**

| Num  | Sq | Mod | R | S | Description            | Repl Fcv  | Lcl Repl  | Impr Val  | Sty | Ht | Perim | GrArea | TotArea | Year | C% | O% | M%   | P%   | W%   | Apr   | St Rv |  |
|------|----|-----|---|---|------------------------|-----------|-----------|-----------|-----|----|-------|--------|---------|------|----|----|------|------|------|-------|-------|--|
| 0001 | 01 | 130 | 3 | C | MALL ANCHOR DEPT STORE | 6,577,230 | 6,051,052 | 4,901,352 | 1.0 | 18 | 1,276 | 95,369 | 95,369  | 1999 |    |    | 1.00 | 1.00 | 1.00 | 20007 | 5 0   |  |
| 0002 | 01 | 101 | 3 | D | COMML MISC YARD IMPS   | 778,528   | 716,246   | 580,159   | 1.0 | 1  | 1     | 1      | 1       | 1999 |    |    | 1.00 | 1.00 | 1.00 | 20007 | 5 0   |  |
| 2    |    |     |   |   |                        | 7,355,758 | 6,767,298 | 5,481,511 |     |    |       |        | 95,370  |      |    |    |      |      |      |       |       |  |

**Fullcost Components**

| Num  | Sq | Code | Code Desc                      | Occ | Mod | S | R | Tp | Type Desc         | U/M | Rnk  | Msc | %    | Units  | Cost    |
|------|----|------|--------------------------------|-----|-----|---|---|----|-------------------|-----|------|-----|------|--------|---------|
| 0001 | 01 | BC   | SITE PREP                      | 700 |     |   | C | 03 | SITE PREP         | SFF | 2.00 |     | 1.00 | 95,369 | 28,287  |
| 0001 | 01 | CABY | CONCRETE BEARING WALLS         | 700 |     |   | C | 04 | FOUNDATION        | SFF | 2.00 |     | 1.00 | 95,369 | 272,766 |
| 0001 | 01 | DJ   | STEEL, NOT FIREPROOFED         | 700 |     |   | C | 05 | FRAME & STRUCTURE | SFF | 1.00 |     | 1.00 | 95,369 | 544,445 |
| 0001 | 01 | DLW  | LOADING DOCK, W/O ROOF         |     |     |   |   | 29 | OTHER             | SF  | 2.00 |     |      | 3,500  | 47,827  |
| 0001 | 01 | EB   | CONCRETE ON GROUND             | 700 |     |   | C | 11 | FLOOR STRUCTURE   | SFF | 2.00 |     | 1.00 | 95,369 | 381,872 |
| 0001 | 01 | FAC  | VINYL TILE                     | 700 |     |   | C | 12 | FLOOR COVER       | SFF | 2.00 |     |      | 27,276 | 116,152 |
| 0001 | 01 | FE   | CARPET & PAD                   | 700 |     |   | C | 12 | FLOOR COVER       | SFF | 2.00 |     |      | 28,218 | 93,261  |
| 0001 | 01 | FN   | HARDENER & SEALER ON CONCRETE  | 700 |     |   | C | 12 | FLOOR COVER       | SFF | 2.00 |     |      | 13,712 | 12,346  |
| 0001 | 01 | FY   | TILE, CERAMIC                  | 700 |     |   | C | 12 | FLOOR COVER       | SFF | 2.00 |     |      | 26,163 | 310,402 |
| 0001 | 01 | GGB  | ACOUSTICAL, MINERAL FIBER      | 700 |     |   | C | 14 | CEILING           | SFF | 2.00 |     |      | 73,936 | 143,326 |
| 0001 | 01 | GH   | GYPSTUM BOARD, TAPED & PAINTED | 700 |     |   | C | 14 | CEILING           | SFF | 2.00 |     | .01  | 954    | 1,981   |
| 0001 | 01 | GV   | SUSPENDED CEILING              | 700 |     |   | C | 14 | CEILING           | SFF | 2.00 |     |      | 73,936 | 119,047 |
| 0001 | 01 | HA   | INTER CONST, FRAMED            | 700 |     |   |   | 13 | INTER CONST       | SFF | 2.00 |     |      | 87,724 | 665,592 |
| 0001 | 01 | HA   | INTER CONST, FRAMED            | 410 | 179 |   | 3 | 13 | INTER CONST       | SFF | 2.00 |     |      | 7,645  | 66,797  |

|      |    |      |                                |     |   |    |                               |     |      |        |         |           |
|------|----|------|--------------------------------|-----|---|----|-------------------------------|-----|------|--------|---------|-----------|
| 0001 | 01 | IA   | PLUMBING                       | 700 |   | 15 | PLUMBING                      | SFF | 2.00 | 1.00   | 95,369  | 184,875   |
| 0001 | 01 | JA   | SPRINKLERS                     | 3   |   | 16 | FIRE PROTECTION               | SFF | 2.00 | 1.00   | 95,369  | 222,254   |
| 0001 | 01 | KP   | PACKAGE HEATING & COOLING      | 700 | C | 17 | HEATING, COOLING, VENTILATION | SFF | 2.00 | 1.00   | 95,369  | 698,563   |
| 0001 | 01 | LA   | ELEC, FINISHED                 | 700 |   | 18 | ELEC                          | SFF | 2.00 | 1.00   | 95,369  | 780,918   |
| 0001 | 01 | MEA  | FACE BLOCK                     | 700 | C | 06 | EXTER WALL                    | SFW | 2.00 |        | 4,944   | 8,851     |
| 0001 | 01 | MEA  | FACE BLOCK                     | 700 | C | 06 | EXTER WALL                    | SFW | 2.00 | .96    | 22,049  | 39,472    |
| 0001 | 01 | MG   | CONCRETE BLOCK, STD            | 700 | C | 06 | EXTER WALL                    | SFW | 2.00 | 8 .96  | 22,049  | 448,445   |
| 0001 | 01 | MG   | CONCRETE BLOCK, STD            | 700 | C | 06 | EXTER WALL                    | SFW | 1.00 | 8      | 4,944   | 90,558    |
| 0001 | 01 | ML   | BOND BEAMS                     | 700 | C | 06 | EXTER WALL                    | SFW | 2.00 | .96    | 22,049  | 30,130    |
| 0001 | 01 | MM   | INSULATION                     | 700 | C | 06 | EXTER WALL                    | SFW | 2.00 | .96    | 22,049  | 21,021    |
| 0001 | 01 | OB   | STORE FRONT, W/O DISPLAY AREA  |     |   | 07 | STORE FRONT                   | SF  | 2.00 |        | 912     | 41,657    |
| 0001 | 01 | QL   | STEEL JOISTS, COMPOSITION DECK | 700 | C | 09 | ROOF STRUCTURE                | SFF | 2.00 | 1 1.00 | 95,369  | 614,228   |
| 0001 | 01 | QU   | STEEL TRUSSES                  | 700 | C | 09 | ROOF STRUCTURE                | SFF | 2.00 | 1 1.00 | 95,369  | 269,735   |
| 0001 | 01 | QYE  | CANOPY, MANSARD, ELEC          |     |   | 36 | YARD IMPS                     | SF  | 2.00 |        | 408     | 6,215     |
| 0001 | 01 | RD   | BUILT-UP COMPOSITION           | 700 | C | 10 | ROOF COVER                    | SFF | 2.00 | 1 1.00 | 95,369  | 202,049   |
| 0001 | 01 | RU   | INSULATION                     | 700 | C | 10 | ROOF COVER                    | SFF | 2.00 | 1 1.00 | 95,369  | 114,158   |
| 0002 | 01 | LAM  | LANDSCAPED DESERT/GRASS        |     |   | 36 | YARD IMPS                     | SF  | 1.00 |        | 12,254  | 9,916     |
| 0002 | 01 | LIG  | PKG LOT LIGHTING               |     |   | 36 | YARD IMPS                     | SF  | 2.00 |        | 224,249 | 98,265    |
| 0002 | 01 | PAS  | PAVING, ASPHALT                |     |   | 36 | YARD IMPS                     | SF  | 2.00 |        | 206,132 | 610,780   |
| 0002 | 01 | PCC  | CURBING, CONCRETE              |     |   | 36 | YARD IMPS                     | LF  | 2.00 |        | 1,980   | 20,100    |
| 0002 | 01 | PCU  | CONCRETE PAVING, UNREINFORCED  |     |   | 36 | YARD IMPS                     | SF  | 2.00 |        | 540     | 2,462     |
| 0002 | 01 | PCU  | CONCRETE PAVING, UNREINFORCED  |     |   | 36 | YARD IMPS                     | SF  | 2.00 |        | 5,863   | 26,731    |
| 0002 | 01 | TRE  | TRASH ENCLOSURE                |     |   | 36 | YARD IMPS                     | EA  | 2.00 |        | 1       | 2,571     |
| 0002 | 01 | WACS | CONCRETE BLOCK WALL, SUBDIV    |     |   | 36 | YARD IMPS                     | SF  | 2.00 |        | 1,540   | 7,391     |
| 0002 | 01 | WMF  | DECORATIVE METAL FENCE         |     |   | 36 | YARD IMPS                     | SF  | 1.00 |        | 48      | 312       |
| 39   |    |      |                                |     |   |    |                               |     |      |        |         | 7,355,758 |



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|                           |                           |                                     |
|---------------------------|---------------------------|-------------------------------------|
| Parcel <u>10516038</u>    | COMMUN SHOP CTR ENCL MALL | Owner SEARS ROEBUCK & CO            |
| PUC <u>1420</u>           |                           |                                     |
| Tax Area <u>6830</u>      | Exemptions                | Address 3333 BEVERLY                |
| Land Size Acres 7.340     | SqFt 319,730              | City/St/Zip HOFFMAN ESTATE IL 60179 |
| per AC/SF 174,240         | 4.00                      | Situs 2250 EL MERCADO LOOP SEAR     |
|                           |                           | Deed/Date                           |
| Impr SqFt All Impr 95,369 | Bldg Only 95,369          | Gr SqFt 95,369                      |
| Ival/SqFt 33.77           | 33.77                     | L/B Ratio 3.35                      |
| Fval/SqFt 47.19           | 47.19                     |                                     |
| Cost Model                | Fval/Unit                 | Yr by Value                         |
|                           |                           | Yr by SqFt 1999                     |

|                   | Cls / Ratio | 2012 PreLim | %Chg | 2011 Certified | %Chg | 2011 PreLim | %Chg | 2010 Final |
|-------------------|-------------|-------------|------|----------------|------|-------------|------|------------|
| Land <u>1</u>     | .2000       | 1,278,922   |      |                |      | 1,278,922   |      | 1,278,922  |
| Impr <u>1</u>     | .2000       | 3,221,078   |      |                |      | 3,221,078   |      | 3,221,078  |
| Fullcash <u>1</u> | .2000       | 4,500,000   |      |                |      | 4,500,000   |      | 4,500,000  |
| Limited <u>1</u>  | .2000       | 4,500,000   |      |                |      | 4,500,000   |      | 4,500,000  |

Legal MALL AT SIERRA VISTA LOT 3 SEC12-22-20 7.34AC

**Fullcost**

| Num  | Sq | Mod | R | S | Description            | Repl Fcv | Lcl Repl | Impr Val | Sty | Ht | Perim | GrArea | TotArea | Year | C% | O% | M%   | P%   | W% | Apr | St | Rv |
|------|----|-----|---|---|------------------------|----------|----------|----------|-----|----|-------|--------|---------|------|----|----|------|------|----|-----|----|----|
| 0001 | 01 | 130 | 3 | C | MALL ANCHOR DEPT STORE |          |          |          | 1.0 | 18 | 1,276 | 95,369 | 95,369  | 1999 |    |    | 1.00 | 1.00 | 0  | 0   | 0  |    |
| 0002 | 01 | 101 | 3 | D | COMML MISC YARD IMPS   |          |          |          | 1.0 | 1  | 1     | 1      | 1       | 1999 |    |    | 1.00 | 1.00 | 0  | 0   | 0  |    |
| 2    |    |     |   |   |                        |          |          |          |     |    |       |        | 95,370  |      |    |    |      |      |    |     |    |    |

**Fullcost Components**

| Num  | Sq | Code | Code Desc                 | Occ | Mod | S | R | TP | Type | Desc | U/M | Rnk | Msc% | Units  | Cost |
|------|----|------|---------------------------|-----|-----|---|---|----|------|------|-----|-----|------|--------|------|
| 0001 | 01 | DLW  | LOADING DOCK, W/O ROOF    |     |     |   |   | 00 |      |      | SFF |     |      | 3,500  |      |
| 0001 | 01 | KP   | PACKAGE HEATING & COOLING |     |     |   |   | 00 |      |      | SFF |     |      | 95,369 |      |
| 0001 | 01 | QYE  | CANOPY, MANSARD, ELEC     |     |     |   |   | 00 |      |      | SFF |     |      | 408    |      |
| 3    |    |      |                           |     |     |   |   |    |      |      |     |     |      |        |      |

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|                        |                           |                                     |
|------------------------|---------------------------|-------------------------------------|
| Parcel <u>10516038</u> | COMMUN SHOP CTR ENCL MALL | Owner SEARS ROEBUCK & CO            |
| PUC <u>1420</u>        |                           |                                     |
| Tax Area <u>6830</u>   | Exemptions                | Address 3333 BEVERLY                |
| Land Size 7.340        | SqFt 319,730              | City/St/Zip HOFFMAN ESTATE IL 60179 |
| per AC/SF 174,240      | 4.00                      | Situs 2250 EL MERCADO LOOP SEAR     |
|                        |                           | Deed/Date                           |
| Impr SqFt 95,369       | Bldg Only 95,369          | #Units                              |
| Ival/SqFt 24.34        | 24.34                     | Lval/Unit                           |
| Fval/SqFt 37.75        | 37.75                     | Ival/Unit                           |
| Cost Model             | Fval/Unit                 | Bval/Unit                           |
|                        |                           | Gr SqFt 95,369                      |
|                        |                           | L/B Ratio 3.35                      |
|                        |                           | Yr by Value                         |
|                        |                           | Yr by SqFt 1999                     |

|                   | Cls / Ratio | 2013 PreLim | %Chg | 2012 Certified | %Chg   | 2012 PreLim | %Chg   | 2011 Final |
|-------------------|-------------|-------------|------|----------------|--------|-------------|--------|------------|
| Land <u>1</u>     | .1950       | 1,278,922   |      |                |        | 1,278,922   |        | 1,278,922  |
| Impr <u>1</u>     | .1950       | 2,321,078   |      |                | -.2794 | 3,221,078   | -.2794 | 3,221,078  |
| Fullcash <u>1</u> | .1950       | 3,600,000   |      |                | -.2000 | 4,500,000   | -.2000 | 4,500,000  |
| Limited <u>1</u>  | .1950       | 3,600,000   |      |                | -.2000 | 4,500,000   | -.2000 | 4,500,000  |

Legal MALL AT SIERRA VISTA LOT 3 SEC12-22-20 7.34AC

**Fullcost**

| Num  | Sq | Mod | R | S | Description            | Repl Fcv | Lcl Repl | Impr Val | Sty | Ht | Perim | GrArea | TotArea | Year | C% | O% | M%   | P%   | W% | Apr | St | Rv |
|------|----|-----|---|---|------------------------|----------|----------|----------|-----|----|-------|--------|---------|------|----|----|------|------|----|-----|----|----|
| 0001 | 01 | 130 | 3 | C | MALL ANCHOR DEPT STORE |          |          |          | 1.0 | 18 | 1,276 | 95,369 | 95,369  | 1999 |    |    | 1.00 | 1.00 |    | 0   | 0  | 0  |
| 0002 | 01 | 101 | 3 | D | COMML MISC YARD IMPS   |          |          |          | 1.0 | 1  | 1     | 1      | 1       | 1999 |    |    | 1.00 | 1.00 |    | 0   | 0  | 0  |
| 2    |    |     |   |   |                        |          |          |          |     |    |       | 95,370 |         |      |    |    |      |      |    |     |    |    |

**Fullcost Components**

| Num  | Sq | Code | Code Desc                 | Occ | Mod | S | R | Tp | Type | Desc | U/M | Rnk | Msc% | Units  | Cost |
|------|----|------|---------------------------|-----|-----|---|---|----|------|------|-----|-----|------|--------|------|
| 0001 | 01 | DLW  | LOADING DOCK, W/O ROOF    |     |     |   |   |    | 00   | SFF  |     |     |      | 3,500  |      |
| 0001 | 01 | KP   | PACKAGE HEATING & COOLING |     |     |   |   |    | 00   | SFF  |     |     |      | 95,369 |      |
| 0001 | 01 | QYE  | CANOPY, MANSARD, ELEC     |     |     |   |   |    | 00   | SFF  |     |     |      | 408    |      |
| 3    |    |      |                           |     |     |   |   |    |      |      |     |     |      |        |      |

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105-16-038, 2014 Cochise

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|                        |                                                   |                                                                  |
|------------------------|---------------------------------------------------|------------------------------------------------------------------|
| Parcel <u>10516038</u> | COMMUN SHOP CTR ENCL MALL                         | Owner SEARS ROEBUCK & CO                                         |
| PUC <u>1420</u>        |                                                   |                                                                  |
| Tax Area <u>6830</u>   | Exemptions                                        | Address 3333 BEVERLY                                             |
| Land Size              | Acres 7.340 SqFt 319,730                          | City/St/Zip HOFFMAN ESTATE IL 60179                              |
| per AC/SF              | 174,240 4.00                                      | Situs 2250 EL MERCADO LOOP SEAR                                  |
|                        |                                                   | Deed/Date                                                        |
| Impr SqFt              | All Impr 95,369 Bldg Only 95,369 #Units Lval/Unit | Gr SqFt 95,369 L/B Ratio 3.35                                    |
| Ival/SqFt              | 24.34 24.34 Ival/Unit                             |                                                                  |
| Fval/SqFt              | 37.75 37.75 Bval/Unit                             | Yr by Value                                                      |
| Cost Model             | Fval/Unit                                         | Yr by SqFt 1999                                                  |
|                        | Cls / Ratio                                       | 2014 PreLim %Chg 2013 Certified %Chg 2013 PreLim %Chg 2012 Final |
| Land <u>1</u>          | .1900                                             | 1,278,922 1,278,922                                              |
| Impr <u>1</u>          | .1900                                             | 2,321,078 2,321,078                                              |
| Fullcash <u>1</u>      | .1900                                             | 3,600,000 3,600,000                                              |
| Limited <u>1</u>       | .1900                                             | 3,600,000 3,600,000                                              |

Legal MALL AT SIERRA VISTA LOT 3 SEC12-22-20 7.34AC

**Fullcost**

| Num  | Sq | Mod | R | S | Description            | Repl Fcv | Lcl Repl | Impr Val | Sty | Ht | Perim | GrArea | TotArea | Year | C% | O% | M%   | P%   | W% | Apr | St | Rv |
|------|----|-----|---|---|------------------------|----------|----------|----------|-----|----|-------|--------|---------|------|----|----|------|------|----|-----|----|----|
| 0001 | 01 | 130 | 3 | C | MALL ANCHOR DEPT STORE |          |          |          | 1.0 | 18 | 1,276 | 95,369 | 95,369  | 1999 |    |    | 1.00 | 1.00 |    | 0   | 0  | 0  |
| 0002 | 01 | 101 | 3 | D | COMML MISC YARD IMPS   |          |          |          | 1.0 | 1  | 1     | 1      | 1       | 1999 |    |    | 1.00 | 1.00 |    | 0   | 0  | 0  |
| 2    |    |     |   |   |                        |          |          |          |     |    |       |        | 95,370  |      |    |    |      |      |    |     |    |    |

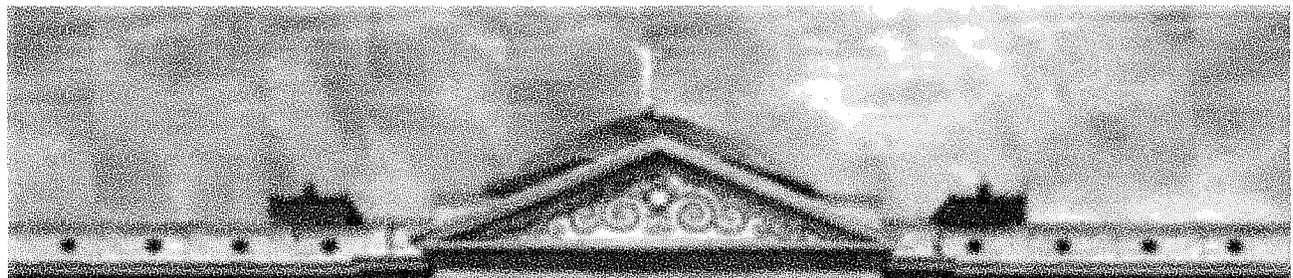
**Fullcost Components**

| Num  | Sq | Code | Code Desc                 | Occ | Mod | S | R | Tr | Type | Desc | U/M | Rnk | Msc% | Units  | Cost |
|------|----|------|---------------------------|-----|-----|---|---|----|------|------|-----|-----|------|--------|------|
| 0001 | 01 | DLW  | LOADING DOCK, W/O ROOF    |     |     |   |   |    | 00   |      | SFF |     |      | 3,500  |      |
| 0001 | 01 | KP   | PACKAGE HEATING & COOLING |     |     |   |   |    | 00   |      | SFF |     |      | 95,369 |      |
| 0001 | 01 | QYE  | CANOPY, MANSARD, ELEC     |     |     |   |   |    | 00   |      | SFF |     |      | 408    |      |
| 3    |    |      |                           |     |     |   |   |    |      |      |     |     |      |        |      |

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## Arizona State Legislature

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In this article, unless the context otherwise requires:

1. "Board" means the county board of equalization or the state board of equalization, as appropriate.
2. "Court" means either the superior court or tax court.
3. "Error" means any mistake in assessing or collecting property taxes resulting from:
  - (a) An imposition of an incorrect, erroneous or illegal tax rate that resulted in assessing or collecting excessive taxes.
  - (b) An incorrect designation or description of the use or occupancy of property or its classification pursuant to chapter 12, article 1 of this title.
  - (c) Applying the incorrect assessment ratio percentages prescribed by chapter 15, article 1 of this title.
  - (d) Misreporting or failing to report property if a statutory duty exists to report the property.
  - (e) Subject to the requirements of section 42-16255, subsection B, a valuation or legal classification that is based on an error that is exclusively factual in nature or due to a specific legal restriction that affects the subject property and that is objectively verifiable without the exercise of discretion, opinion or judgment and that is demonstrated by clear and convincing evidence, such as:
    - (i) A mistake in the description of the size, use or ownership of land, improvements or personal property.
    - (ii) Clerical or typographical errors in reporting or entering data that was used directly to establish valuation.
    - (iii) A failure to timely capture on the tax roll a change in value or legal classification caused by new construction, the destruction or demolition of improvements, the splitting of one parcel of real property into two or more new parcels or the consolidating of two or more parcels of real property into one new parcel existing on the valuation date.
    - (iv) The existence or nonexistence of the property on the valuation date.
    - (v) Property that is destroyed after the lien date.
    - (vi) Any other objectively verifiable error that does not require the exercise of discretion, opinion or judgment.

Error does not include a correction that results from a change in the law as a result of a final nonappealable ruling by a court of competent jurisdiction in a case that does not involve the property for which a correction is claimed.
4. "Tax officer" means the department, county assessor or county treasurer, as applicable.
5. "Taxpayer" means the owner of real or personal property that is liable for tax.

## Anthony A Badame

---

**From:** Anderson, Terry <TAnderson@cochise.az.gov>  
**Sent:** Monday, March 30, 2015 7:15 AM  
**To:** Anthony A Badame  
**Subject:** RE: Claim parcel 105-16-316

I received your documentation and will review it in the near future.

Best regards,  
Terry

---

**From:** Anthony A Badame [<mailto:Anthony.Badame@ey.com>]  
**Sent:** Friday, March 27, 2015 10:06 AM  
**To:** Anderson, Terry  
**Cc:** Neil R Wolfe  
**Subject:** Claim parcel 105-16-316

As discussed, I've attached a PDF with additional information regarding the cost components discussed. We didn't discuss the landscaping component but I included that as well as it's part of the claim. Please let me know you've received this. If you have any questions, my cell phone is 623.217.1472. Thanks.

Regards,  
Tony Badame



**Anthony A. Badame** | Senior | Property Tax

Anthony Badame  
Office: +1 602 322 3319 | [anthony.badame@ey.com](mailto:anthony.badame@ey.com)  
Website: <http://www.ey.com>

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Board of Supervisors**

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Clerk of the Board

**RICHARD R. SEARLE**  
Supervisor  
District 3

May 22, 2015

Neil Wolfe  
Ernst & Young LLP  
2 North Central Ave, Suite 2300  
Phoenix, AZ 85004

**Subject: Petition for Review of Taxpayer Notice of Claim for Parcel No. 105-16-316**

Dear Mr. Wolfe:

The Cochise County Board of Supervisors, acting as the County Board of Equalization has scheduled a hearing regarding your review for the above listed parcel on:

Tuesday, June 9, 2015  
10:00 A..M.  
Cochise County Board of Supervisors' Hearing Room  
1415 Melody Lane, Building G  
Bisbee, AZ 85603

It is to your advantage to attend this hearing and bring with you all supporting documentation. Should you wish to attend the meeting by telephone, please supply a number where we can call you and copies of any supporting documentation.

Sincerely,

Gussie Motter  
Deputy Clerk

cc: Assessor

1415 Melody Lane, Building G  
Bisbee, Arizona 85603  
520-432-9200  
520-432-5016 fax  
board@cochise.az.gov