

Lead Parcel 123-46-015F

Valuation Methodology Market Cost Income

2018 FCV \$107,941

Assessor Level Meeting Requested

Petitioner \$30,000

The petitioner attended the A level (phone) meetings and provided additional information.

Description: 3503 E. Emory Rd Use Vacant Land

The subject parcel is 20 acres vacant land property with significant topo issues including wash drainage and hills with cliffs.

Case Summary:

The property was purchased by the current owner in 2016 for \$30,000 which reflected the issues at hand:

1. the only access to the property is in the southeast corner which requires a bridge across a major was to access the buildable portion of the property
2. There is a 1" no access easement" along the northern boundary.
3. the northern 1/4 of the property is unusable due to cliffs and wash.

The property should be valued as a homesite and not on an acreage basis.

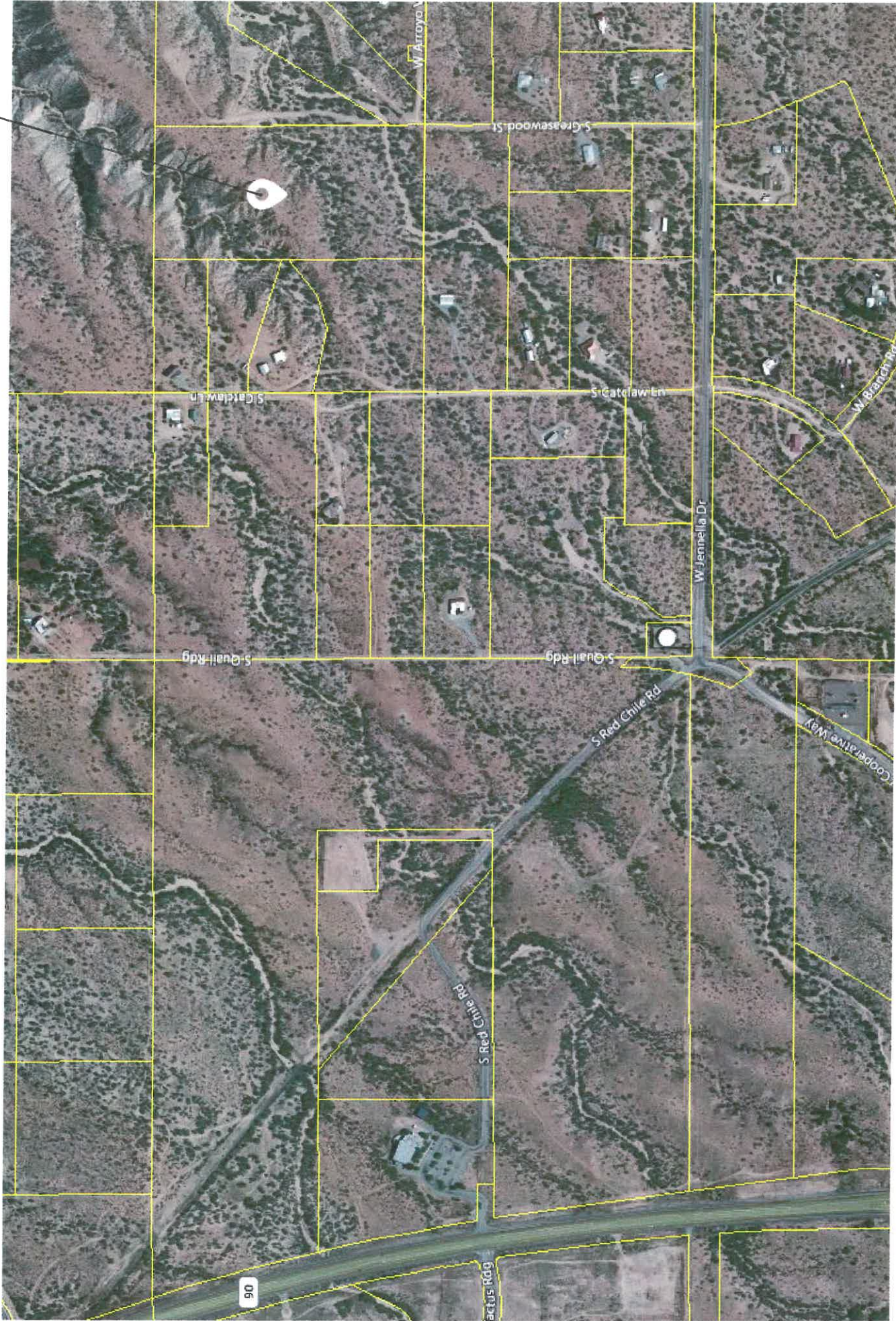
The property tax appeal procedures were established to provide due process for the taxpayer since 1912 when the first State Board of Equalization was created. The process has put great importance on the decision making by the Board providing for taxpayer due process. On behalf of the petitioner, we appreciate all the Board's thorough consideration.



CRS Data

Map for Parcel Address: No Address Available Benson, AZ 85602 Parcel ID: 123-46-015F

Subject



Subject Property

20 acres with severe topo issues

Legend



amox



Benson Sunset



400 ft



Sunday, April 23, 2017

LOCATION

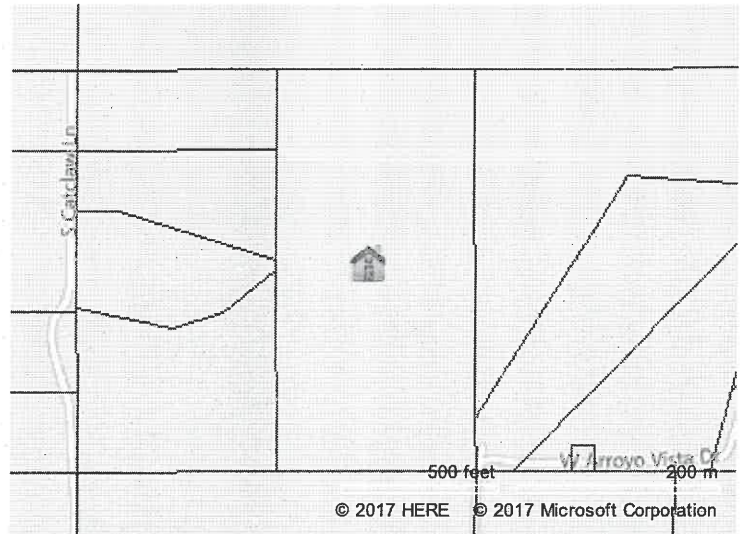
Property Address	No Address Available Benson, AZ 85602
Subdivision	
Carrier Route	
County	Cochise County, AZ

PROPERTY SUMMARY

Property Type	Open Space
Land Use	Vacant Land
Improvement Type	
Square Feet	

GENERAL PARCEL INFORMATION

Parcel ID/Tax ID	123-46-015F
Township	17S
Range	20E
Section	17
2010 Census Trct/Blk	3.01/2
Assessor Roll Year	2016



CURRENT OWNER

Name	Amox Ted
Mailing Address	3503 E Emory Rd Safford, AZ 85546-7323

SALES HISTORY THROUGH 04/13/2017

Date	Amount	Buyer/Owners	Buyer/Owners 2	Instrument	No. Parcels	Book/Page Or Document#
7/22/2016	\$30,000	Amox Ted		Warranty Deed	8	13325
5/7/2004		Silver Legacy LLC				40514/515

TAX ASSESSMENT

Appraisal	Amount	Assessment	Amount
Appraisal Year	2017	Assessment Year	2017
Appraised Land	\$107,941	Assessed Land	\$16,191
Appraised Improvements		Assessed Improvements	
Total Tax Appraisal	\$107,941	Total Assessment	\$16,191
Tax Area	900	%Improvement	
		Exempt Amount	

TAXES

Tax Year	City Taxes	County Taxes	Total Taxes
2016			\$2,251.02
2015			\$2,451.80
2014			\$2,349.62
2013			\$2,158.44

MORTGAGE HISTORY

No mortgages were found for this parcel.

PROPERTY CHARACTERISTICS: BUILDING

No Buildings were found for this parcel.

alain hartmann

From: jessi nesbitt <jessi_nesbitt@yahoo.com>
Sent: Saturday, July 15, 2017 5:00 PM
To: alain hartmann
Subject: map of Greasewood property
Attachments: TOPO 13045.pdf

Hi Alain,

Attached is the map you requested. The 89 foot wide road East of the property does not abut the property. There is a 1 foot no use easement between the subject property and the 89 foot easement. The 89 foot easement is private, and we as the owners of the subject property could not obtain access along that easement.

Let me know if you have any questions.

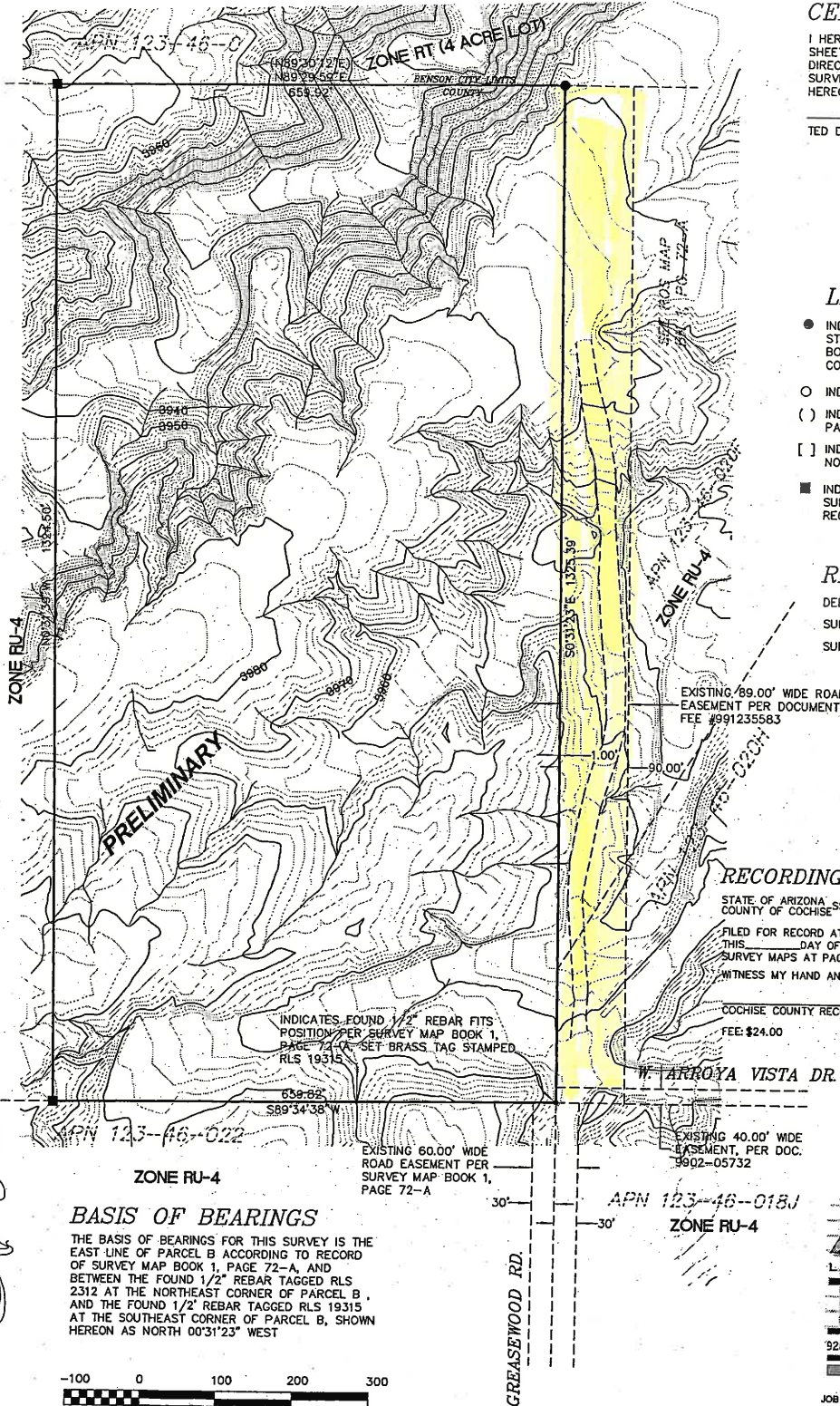
Thank you,

Jessi Nesbitt, RLS
Amox Land Surveyors, P.L.L.C.
3503 Emory Rd. Safford AZ 85546
phone 928-428-8144 fax 928-428-8144

Michael

RECORD OF SURVEY

OF A PORTION OF PARCEL B OF SURVEY MAP RECORDED AS MAP BOOK 1, PAGE 72-A, LYING IN THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 17, TOWNSHIP 17 SOUTH, RANGE 20 EAST OF THE GILA AND SALT RIVER MERIDIAN, COUNTY OF COCHISE, ARIZONA



CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAT CONSISTING OF 1 SHEET(S) REPRESENTS A SURVEY MADE UNDER MY DIRECTION AND THAT THE PROPERTY CORNERS AND SURVEY MONUMENTS ACTUALLY EXIST AS SHOWN HEREON.

TED D. AMOX, REGISTERED LAND SURVEYOR NO. 19315



LEGEND

- INDICATES FOUND 1/2" REBAR WITH BRASS TAG STAMPED RLS 2312, PER RECORD OF SURVEY MAP BOOK 1, PAGE 72-A, OFFICIAL RECORDS OF COCHISE COUNTY, ARIZONA, UNLESS OTHERWISE NOTED HEREON.
- INDICATES SET 1/2" X 16" REBAR TAGGED RLS 19315
- () INDICATES DATA PER SURVEY RECORDED AS BOOK 1, PAGE 72-A
- [] INDICATES RECORD DATA PER RECORDED MAPS AS NOTED HEREON
- INDICATES FOUND 1/2" REBAR TAGGED RLS 19315 PER SURVEY RECORDED AS BOOK 32, PAGE 26, OFFICIAL RECORDS OF COCHISE COUNTY, ARIZONA

REFERENCES:

- DEED RECORDED AS
- SURVEY MAP BOOK 1, PAGE 72-A
- SURVEY MAP BOOK 32, PAGE 26

RECORDING DATA

STATE OF ARIZONA SS
COUNTY OF COCHISE

FILED FOR RECORD AT THE REQUEST OF TED D. AMOX ON
THIS _____ DAY OF _____ 2014, AT _____ M. IN BOOK _____ OF
SURVEY MAPS AT PAGE _____ THEREOF.

WITNESS MY HAND AND OFFICIAL SEAL THE DAY AND YEAR ABOVE WRITTEN.

COCHISE COUNTY RECORDER

DEPUTY COUNTY RECORDER

FEE: \$24.00

W. TARROYA VISTA DR.

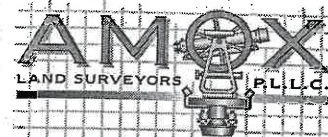
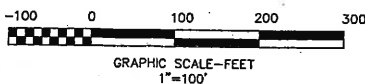
INDICATES FOUND 1/2" REBAR FITS
POSITION PER SURVEY MAP BOOK 1,
PAGE 72-A, SET BRASS TAG STAMPED
RLS 19315

EXISTING 60.00' WIDE
ROAD EASEMENT PER
SURVEY MAP BOOK 1,
PAGE 72-A

EXISTING 40.00' WIDE
EASEMENT, PER DOC.
9902-05732

BASIS OF BEARINGS

THE BASIS OF BEARINGS FOR THIS SURVEY IS THE EAST LINE OF PARCEL B ACCORDING TO RECORD OF SURVEY MAP BOOK 1, PAGE 72-A, AND BETWEEN THE FOUND 1/2" REBAR TAGGED RLS 2312 AT THE NORTHEAST CORNER OF PARCEL B, AND THE FOUND 1/2" REBAR TAGGED RLS 19315 AT THE SOUTHEAST CORNER OF PARCEL B, SHOWN HEREON AS NORTH 00°31'23" WEST



928-428-8144 ♦ 3503 E. Emory Rd. ♦ Safford, AZ 85546

JOB No.: 13045

DATE: OCT. 2014

DRAWN BY: JN

REVISED BY: JN

Subject: FW: 20 acre parcel tax appeal

From: ted@amoxlandsurveyors.com [mailto:ted@amoxlandsurveyors.com]

Sent: Thursday, May 4, 2017 12:45 PM

To: alain hartmann <alain@hcreinc.com>

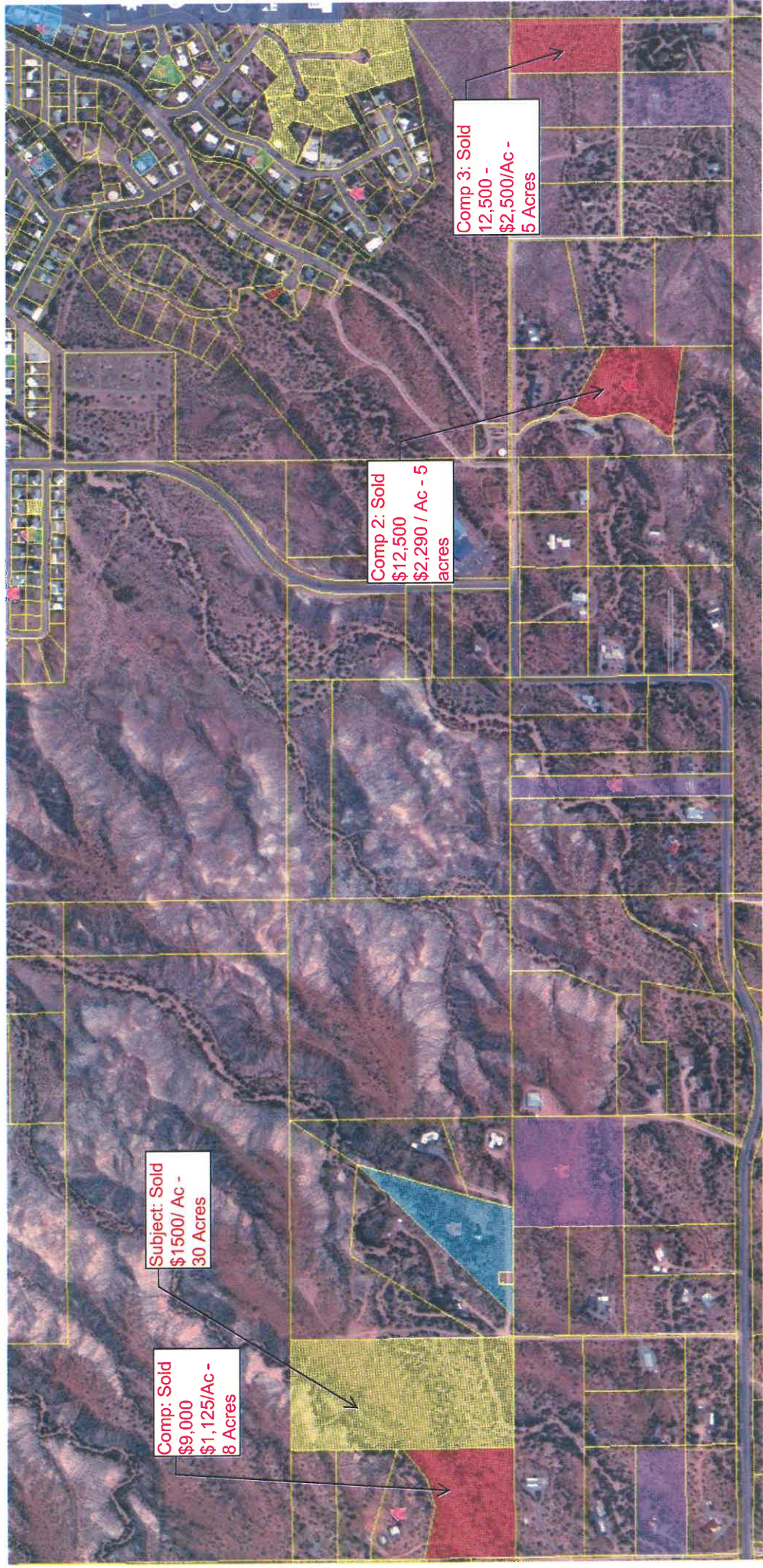
Subject: 20 acre parcel tax appeal

Alain

On the topo map I gave you, on the most northerly part of the parcel, the vertical difference in the buildable area and the canyon to the west is 60 vertical feet. This vertical difference makes it virtually impossible to construct anything along the canyon and the relative steep slopes. The average percent of slope ranges from 30% to 42%. This means that for a horizontal distance of 100', the height ranges from 30' to 42'.

Thank you!

Ted



Comp 3: Sold
12,500 -
\$2,500/Ac -
5 Acres

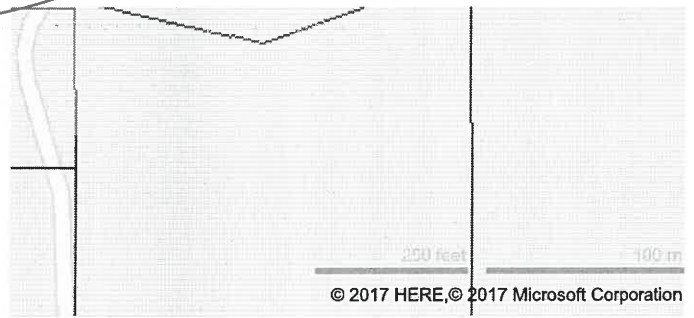
Comp 2: Sold
\$12,500
\$2,290 / Ac - 5
acres

Subject: Sold
\$1500/ Ac -
30 Acres

Comp: Sold
\$9,000
\$1,125/Ac -
8 Acres

SUB J. *Comp #*

LOCATION
Property Address No Address Available
 Benson, AZ 85602
Subdivision
Carrier Route
County Cochise County, AZ
PROPERTY SUMMARY
Property Type Open Space
Land Use Vacant Land
Improvement Type
Square Feet
GENERAL PARCEL INFORMATION
Parcel ID/Tax ID 123-46-015C
Township 17S
Range 20E
Section 17
2010 Census Trct/Blk 3.01/2
Assessor Roll Year 2016



CURRENT OWNER
Name Hall Gregory C Hall Kiri D
Mailing Address No Address Available

SALES HISTORY THROUGH 08/24/2017

Date	Amount	Buyer/Owners	Buyer/Owners 2	Instrument	No. Parcels	Book/Page Or Document#
6/12/2017	\$9,000	Hall Gregory C		Warranty Deed		0000011854
9/12/2011		Nicastro Joanne V Trust		Quit Claim Deed	4	20948
7/24/2009	\$15,000	Nicastro Joanne V		Warranty Deed	4	18243
7/24/2009		Nicastro Joanne V		Warranty Deed	2	200918/243
1/28/2009		National Bank Of Az			2	200901/846
7/31/2006		House John A. & Kerry J			2	60728/819

TAX ASSESSMENT

Appraisal	Amount	Assessment	Amount
Appraisal Year	2017	Assessment Year	2017
Appraised Land	\$47,247	Assessed Land	\$7,087
Appraised Improvements		Assessed Improvements	
Total Tax Appraisal	\$47,247	Total Assessment	\$7,087
Tax Area	900	%Improvement	
		Exempt Amount	

TAXES

Tax Year	City Taxes	County Taxes	Total Taxes
2016			\$883.32
2015			\$916.36
2014			\$884.26
2013			\$759.20

MORTGAGE HISTORY

No mortgages were found for this parcel.

PROPERTY CHARACTERISTICS: BUILDING

No Buildings were found for this parcel.

PROPERTY CHARACTERISTICS: EXTRA FEATURES

No extra features were found for this parcel.

PROPERTY CHARACTERISTICS: LOT

Land Use	Vacant Land	Lot Dimensions	Lot Square Foot
Block/Lot		Lot Square Feet	348,479
Latitude/Longitude	31.953280°/-110.327199°	Acreage	8

PROPERTY CHARACTERISTICS: UTILITIES/AREA

Gas Source	Road Type
Electric Source	Topography
Water Source	District Trend
Sewer Source	School District
Zoning Code	
Owner Type	
	Benson Unified School District

LEGAL DESCRIPTION

Subdivision	Plat Book/Page	1/
Block/Lot	Tax Area	900
Description	Por Of Pcl B Per R/S Bk1 Pg72 Com At Sw Cor Of Pcl B N89deg 31Min W659.82' N0deg 31Min W666.25' S51deg 20Min W227.84' S71deg 42Min W175.54' N77deg 57Min W321.20' S0deg 31Min E540.74' To Pob Sec 1 7-17-20 Tog/W Int In Wilste 8.004Ac 9-07 Lv Cht 97-3 + Hs	

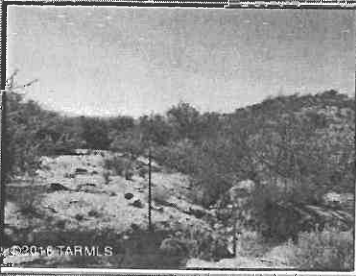
FLOOD ZONE INFORMATION

Zone Code	Flood Risk	BFE	Description	FIRM Panel ID	FIRM Panel Eff. Date
X	Minimal		Area of minimal flood hazard, usually depicted on FIRMs as above the 500-year flood level.	04003C1230G	02/03/2016

CLIENT DETAIL REPORT

Comp # 2

MLS#: 21615272 **Property Use Type: Land-Lot /Residential** **Status: Closed** **List Price: 15,000 Sold Price: 12,500**



Lot Acres	5.46	Area	Benson/St. David
Lot SqFt	237,837	Subdivision	N/A
Lot Size Source	Assessor	Community	None
Lot Dimensions	Irregular	Tax Code	123-45-018
T/R/S	17/20/16	Tax Year/Taxes	2015 / 730.96
		Assessments	0
		Method of Title	
		Range Min - Max	-

Address: S Natora Road, Benson, AZ 85602

County: Cochise **Country:** USA

Legal Description: Rep Of Sur Bk10 Pg9 Lot 3 5.46Ac Sec 16-17-20 6-07 Lv Cht 01 -1

Directions: From Benson. S. Ocotillo St, past Safeway. to Left onto W. Via Javalina to Right onto S Natora Rd. Lot is on the left. Front corner across from garage on right.

Electric:	Location: Available; None	Lot Sz Price/Acre: \$2,747.25	Municipality/Zoning:	Cochise - RU4
Gas:	None	Road Type:	School District:	Benson
Phone:		Road Maintenance:	Elementary School:	Benson
Sewer:			Middle School:	Benson
Water:			High School:	San Pedro Valley
Distance to Utilities:	Electric: check Gas: check Phone: check Sewer: needs septic Water: needs well		Fire Protection:	Included in Taxes
			FEMA Flood Zone:	
			Municipal Flood Zone:	
			Ownership:	

Property Description

Large parcel just outside city limits. Private area. Good location surrounded by nice homes.

Agent Only Remarks

Subdivision & HOA

CC&Rs:	HOA Y/N:	HOA Fees/Month: 0	Assessed:	Age Restrictions:
Deed Restrictions:	Green Valley Rec Y/N:	HOA Recreation Fee:		
Assoc Fees Includes:				
Association Amenities:				

Comp # 3

LOCATION

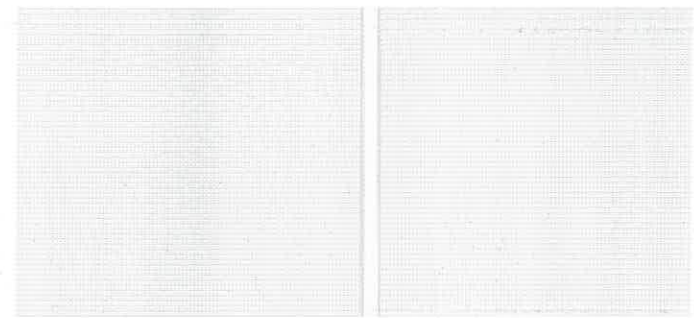
Property Address No Address Available Benson, AZ 85602
Subdivision
Carrier Route
County Cochise County, AZ

PROPERTY SUMMARY

Property Type Open Space
Land Use Vacant Land
Improvement Type
Square Feet

GENERAL PARCEL INFORMATION

Parcel ID/Tax ID 123-45-011G
2010 Census Trct/BIK 3.02/3
Assessor Roll Year 2016



CURRENT OWNER

Name Mangelsdorf Larry
Mailing Address 1045 S Limestone St Benson, AZ 85602-6847

SALES HISTORY THROUGH 08/24/2017

Date	Amount	Buyer/Owners	Buyer/Owners 2	Instrument	No. Parcels	Book/Page Or Document#
4/17/2017	\$12,500	Mangelsdorf Larry		Warranty Deed	3	7648
8/21/1996	\$26,900	Walters Bruce A & Jacquelyn E		Joint Tenancy		960822/348

TAX ASSESSMENT

Appraisal	Amount	Assessment	Amount
Appraisal Year	2017	Assessment Year	2017
Appraised Land	\$35,367	Assessed Land	\$5,305
Appraised Improvements		Assessed Improvements	
Total Tax Appraisal	\$35,367	Total Assessment	\$5,305
Tax Area	900	%Improvement	
		Exempt Amount	

TAXES

Tax Year	City Taxes	County Taxes	Total Taxes
2016			\$629.34
2015			\$685.52
2014			\$938.44
2013			\$862.08

MORTGAGE HISTORY

No mortgages were found for this parcel.

PROPERTY CHARACTERISTICS: BUILDING

No Buildings were found for this parcel.

PROPERTY CHARACTERISTICS: EXTRA FEATURES

No extra features were found for this parcel.

PROPERTY CHARACTERISTICS: LOT

Land Use	Vacant Land	Lot Dimensions
Block/Lot		Lot Square Feet 217,364
Latitude/Longitude	31.951687°/-110.299141°	Acreage 4.99

PROPERTY CHARACTERISTICS: UTILITIES/AREA

Gas Source	Road Type
Electric Source	Topography
Water Source	District Trend
Sewer Source	School District Benson Unified School District
Zoning Code	
Owner Type	

LEGAL DESCRIPTION

Subdivision	Plat Book/Page
Block/Lot	Tax Area 900
Description	E2nesese Aka Pcl 3 Per R/S Bk10 Pg13 Sec16-17-20 4.99Ac 6-07 L V Cht 01-1

FLOOD ZONE INFORMATION

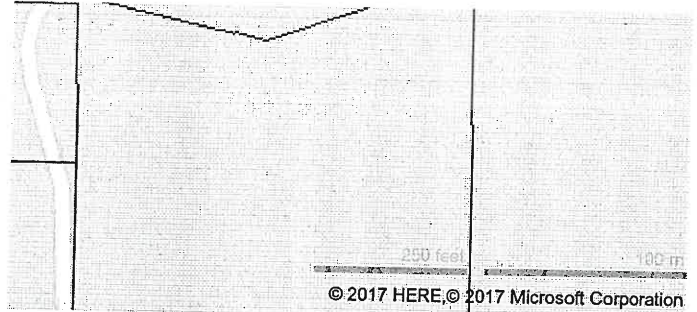
Zone Code	Flood Risk	BFE	Description	FIRM Panel ID	FIRM Panel Eff. Date
X	Minimal		Area of minimal flood hazard, usually depicted on FIRMs as above the 500-year flood level.	04003C1233F	08/28/2008

LOCATION
Property Address No Address Available
 Benson, AZ 85602

Subdivision
Carrier Route
County Cochise County, AZ

PROPERTY SUMMARY
Property Type Open Space
Land Use Vacant Land
Improvement Type
Square Feet

GENERAL PARCEL INFORMATION
Parcel ID/Tax ID 123-46-015C
Township 17S
Range 20E
Section 17
2010 Census Trct/Blk 3.01/2
Assessor Roll Year 2016



CURRENT OWNER
Name Hall Gregory C Hall Kiri D
Mailing Address No Address Available

SALES HISTORY THROUGH 08/24/2017

Date	Amount	Buyer/Owners	Buyer/Owners 2	Instrument	No. Parcels	Book/Pag Or Documen
6/12/2017	\$9,000	Hall Gregory C		Warranty Deed		00000118:
9/12/2011		Nicastro Joanne V Trust		Quit Claim Deed	4	20948
7/24/2009	\$15,000	Nicastro Joanne V		Warranty Deed	4	18243
7/24/2009		Nicastro Joanne V		Warranty Deed	2	200918/24
1/28/2009		National Bank Of Az			2	200901/84
7/31/2006		House John A & Kerry J			2	60728/81E

TAX ASSESSMENT

Appraisal	Amount	Assessment	Amount
Appraisal Year	2017	Assessment Year	2017
Appraised Land	\$47,247	Assessed Land	\$7,087
Appraised Improvements		Assessed Improvements	
Total Tax Appraisal	\$47,247	Total Assessment	\$7,087
Tax Area	900	%Improvement	
		Exempt Amount	

TAXES

Tax Year	City Taxes	County Taxes	Total Taxes
2016			\$883.32
2015			\$916.36
2014			\$884.26
2013			\$759.20

MORTGAGE HISTORY

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PROPERTY CHARACTERISTICS: EXTRA FEATURES

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PROPERTY CHARACTERISTICS: LOT

Land Use	Vacant Land	Lot Dimensions
Block/Lot		Lot Square Feet
Latitude/Longitude	31.953280°/-110.327199°	Acreage
		8

PROPERTY CHARACTERISTICS: UTILITIES/AREA

Gas Source	Road Type
Electric Source	Topography
Water Source	District Trend
Sewer Source	School District
Zoning Code	Benson Unified School District
Owner Type	


LEGAL DESCRIPTION

Subdivision	Plat Book/Page
Block/Lot	Tax Area
Description	1/ 900
Por Of Pcl B Per R/S Bk1 Pg72 Com At Sw Cor Of Pcl B N89deg 31Min W659.82' N0deg 31Min W666.25' S51deg 20Min W227.84' S71deg 42Min W175.54' N77deg 57Min W321.20' S0deg 31Min E540.74' To Pcb Sec 17-17-20 Tog/W Int In Wlste 8.004Ac 9-07 Lv Cht 97-3 + Hs	

FLOOD ZONE INFORMATION

Zone Code	Flood Risk	BFE	Description	FIRM Panel ID	FIRM Panel Eff. Date
X	Minimal		Area of minimal flood hazard, usually depicted on FIRMs as above the 500-year flood level.	04003C1230G	02/03/2016

CLIENT Summary Report


Status: Closed 01/23/2015	MLS#: 21417068	Address: Two Hills Back Road, Benson, AZ 85602	County: Cochise	SP\$: List Price: 14,900
				
Property Type: Land-Lot		Property Use Type: Residential		
Area: Benson/St. David	Subdivision: San Pedro Ranches			
Tax Code: 208-36-017A	Lot Acres: 20.6			
TRS 16 20 26	Lot Sz Price/Acre: 723.3			
Sold Price: 14,900	Sold Date: 01/23/2015			

School District: Benson Elementary School: Benson Middle School: Benson High School: Benson

LO: Glenn Realty

Directions: I-10, North on Pomerene Road (exit 306) to San Pedro Ranch Road. East on San Pedro Ranch Road to Two Hills Back Rd. Look for sign on the northside.

Property Description: submit all offer Scenic high mesa homesites. Located at the "end of the lane". 360 degree views of the San Pedro River Valley, the Whetstone Mountains, the Rincon Mountains, the Dragon and Little Dragon Mountains...and the Arizona Sunsets! Site built homes only. Horses allowed. Electric at the lot line. Area of custom homes just 3 miles north of I-10 and Benson. Owner will consider splitting into smaller parcel or TRADE for Tucson land.


Status: Closed 07/17/2015	MLS#: 21418225	Address: 22 ac off Canyon Road, Benson, AZ 85602	County: Cochise	SP\$: List Price: 35,000
				
Property Type: Land-Lot		Property Use Type: Rural		
Area: Benson/St. David	Subdivision: N/A			
Tax Code: 20936009C	Lot Acres: 22.02			
TRS 13 19 12	Lot Sz Price/Acre: 1,589.46			
Sold Price: 23,000	Sold Date: 07/17/2015			

School District: Benson Elementary School: Benson Middle School: Benson High School: Benson

LO: DiPeso Realty

Directions: I-10 to Exit 305 Pomerene Rd North under Hwy to Cascabel Rd North to Canyon Rd East to gate with directional sign North to property on left. For best results call LA for showing 520-265-2274

Property Description: Rugged and Serene Cascabel Getaway Property. Fantastic Mountain and Valley Views. Create your own Private retreat or Off Grid Hideaway. Listing includes parcel 209-36-009B for a total of 22 .02 acres to be sold together only. Taxes & acreage shown in listing include both lots combined.

Status: Closed 10/08/2015	MLS#: 21505265	Address: Dusty Road, Benson, AZ 85602	County: Cochise	SP\$: List Price: 11,100
				
Property Type: Land-Lot		Property Use Type: Rural		
Area: Benson/St. David	Subdivision: N/A			
Tax Code: 120-06-007G	Lot Acres: 12.23			
TRS 17 21 19	Lot Sz Price/Acre: 907.6			
Sold Price: 11,100	Sold Date: 10/08/2015			

School District: Benson Elementary School: Benson Middle School: Benson High School: Benson

LO: Long Realty-Benson

Directions: I-10 exit 303, thru Benson. Hwy 80 South to St David. North on Sibyl Road to Lonesome Road, Left to Taylor Pass (stay on pavement), right to Wolf Run, left to Dusty Road. Left to property on right.

Property Description: Wide open spaces with views of the mountains. Build your dream home or place a manufactured! Great spot for a mini-ranch and some horses and other critters. Motivated seller - recently reduced for QUICK SALE! Make an offer.

Hartmann Commercial Real Estate
Alain G Hartmann

CLIENT Summary Report

Status: Closed 07/12/2017	MLS#: 21709422	Address: 2207 N Bella Vista, Benson, AZ 85602	County: Cochise	SP\$: List Price: 32,000
		Property Type: Land-Lot Area: Benson/St. David Tax Code: 208-26-029A TRS 20 16 17 Sold Price: 23,300		
		Property Use Type: Residential Subdivision: N/A Lot Acres: 12 Lot Sz Price/Acre: 2,666.67 Sold Date: 07/12/2017		

School District: Benson Elementary School: Benson Middle School: Benson High School: Benson

LO: Legendary Properties, LLC

Directions: Exit Ocotillo Rd off I-10 - north to Del Lago - through the arch east to Bella Vista, north to property on east side of road

Property Description: Two lots to be sold together - 208-26-029A - 6 acres and 208-26-029B - 6 acres in a neighborhood of custom site built homes

Hartmann Commercial Real Estate

Alain G Hartmann
 7459 E Broadway Blvd
 Tucson, AZ 85710
alain@hcreinc.com
<http://www.keygrouppltd.com>

520

520-290-5757



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