PROPERTY TAX EVALUATIONS Inc.
7459 E Broadway
Tucson, Arizona 85710

2018 SBOE Appeal Summary

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.

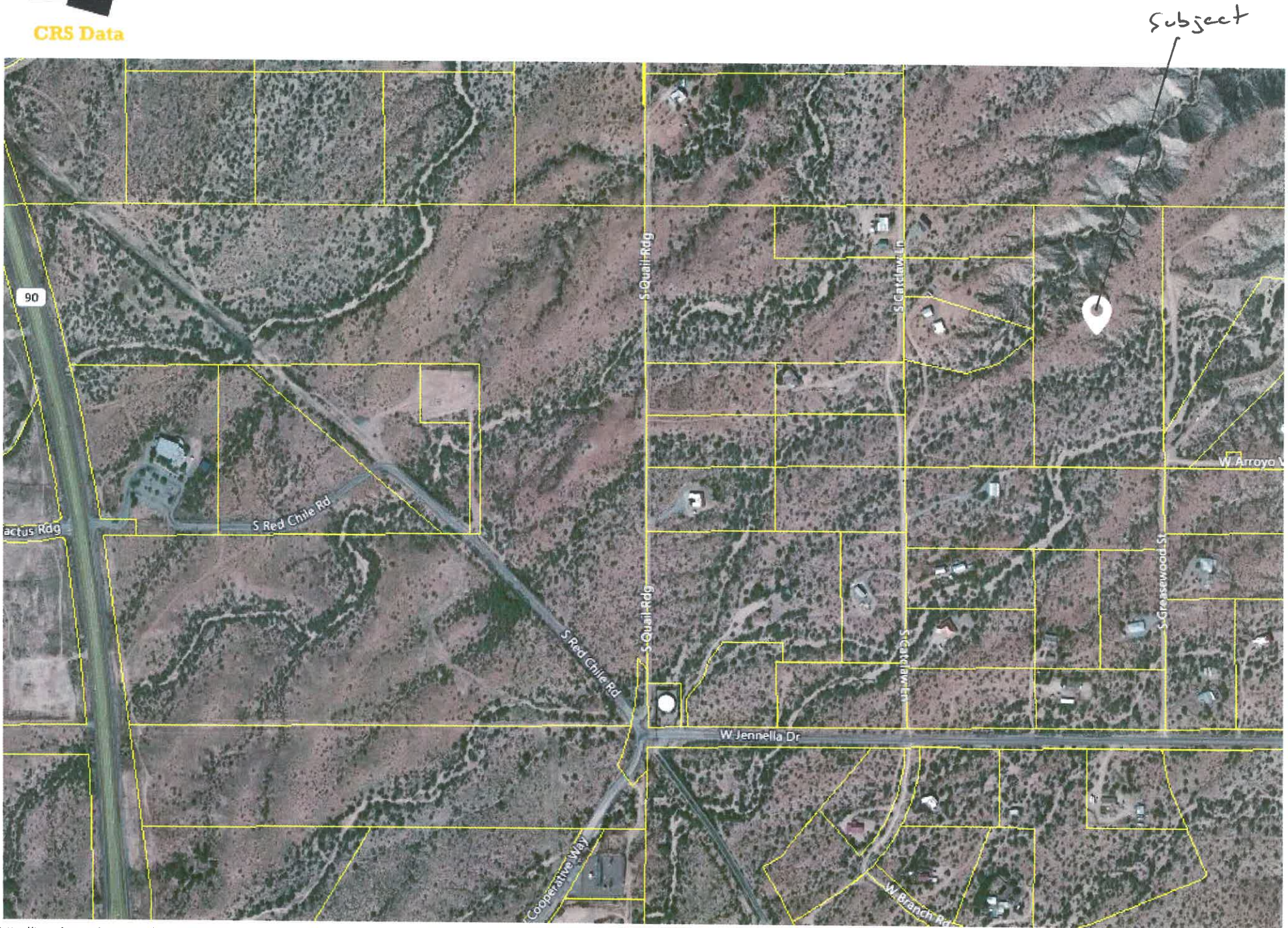
The property should be valued as a homesite and not on an acreage basis.

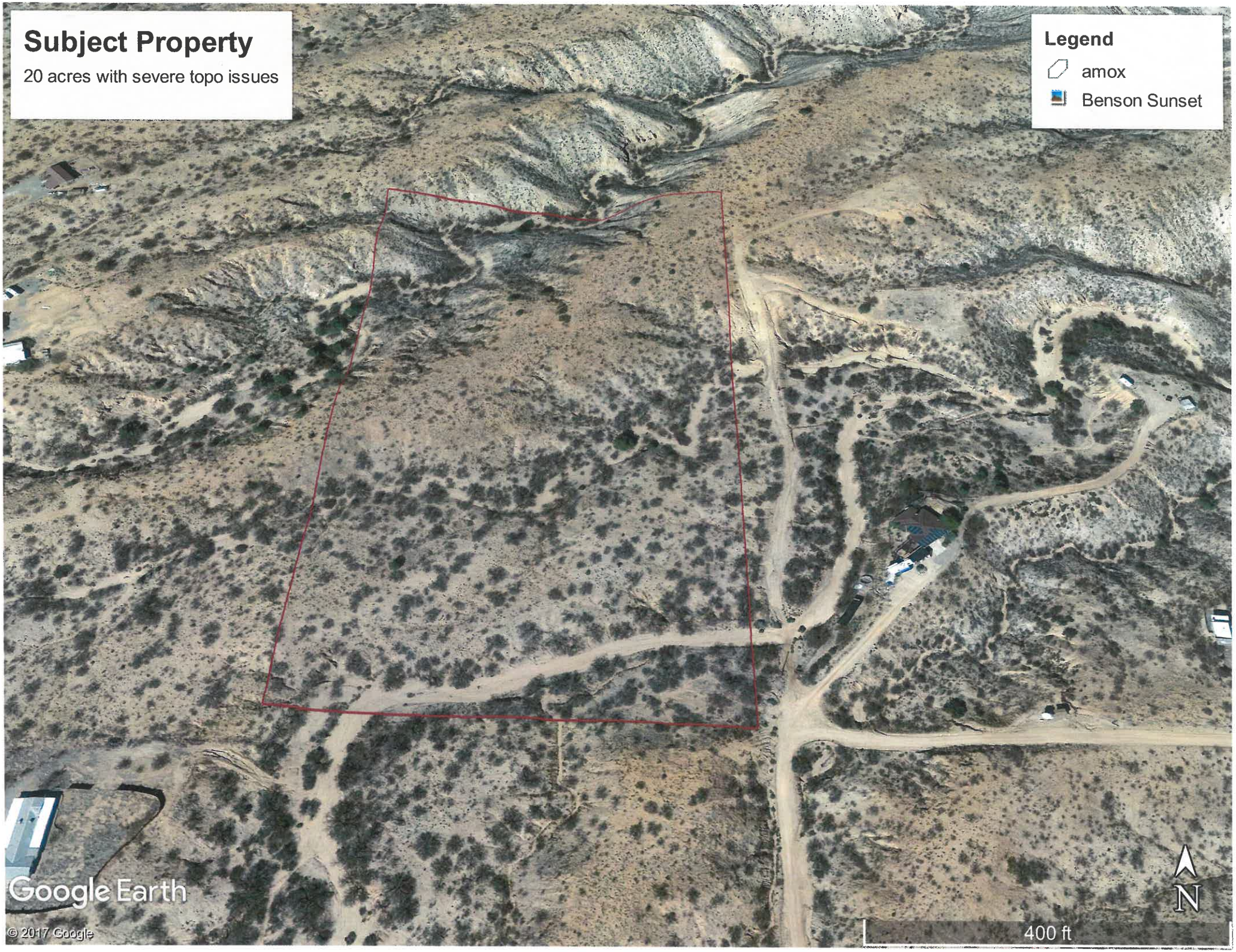
The property tax appeal procedures were established to provide due process for the taxpayer since 1912 when the first State Board of Equalization was created. The process has put great importance on the decision making by the Board providing for taxpayer due process. On behalf of the petitioner, we appreciate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

CRS Data - Property Map for

CRS Data

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



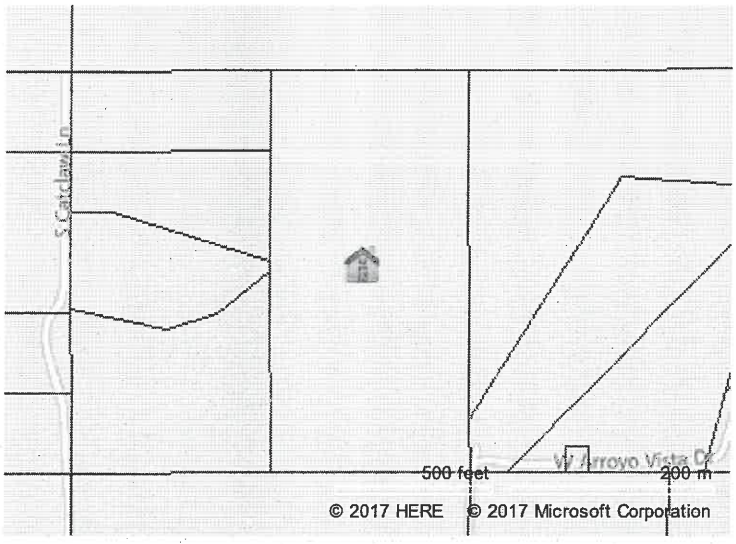

Subject Property
20 acres with severe topo issues
Legend
amox
Benson Sunset
Google Earth
© 2017 Google
N
400 ft

CRS Data

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.

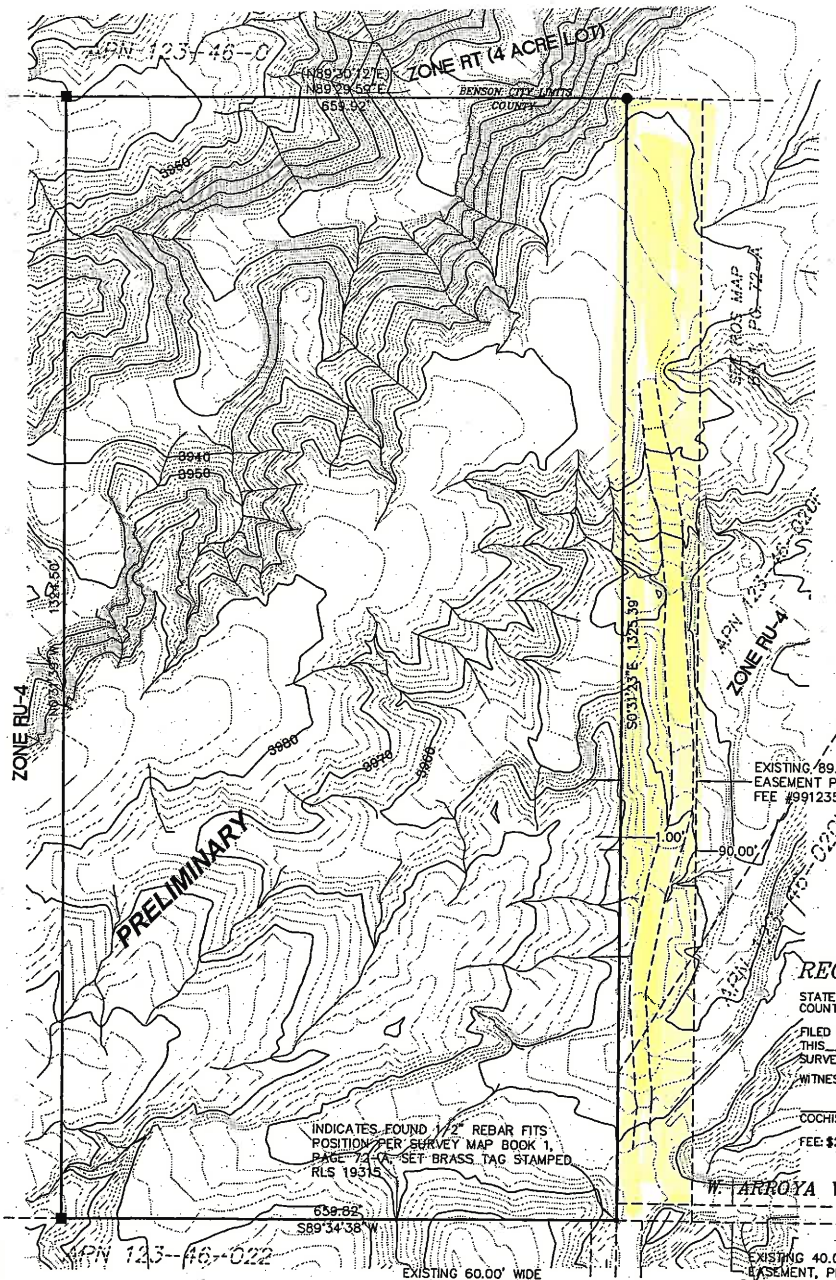
Thank you,

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

REGISTERED LAND SURVEYOR CERTIFICATE 19315 TED D. AMOX Date Signed: ARIZONA, USA EXPIRES 3/31/17 PRELIMINARY

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

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

-100 0 100 200 300

GRAPHIC SCALE-FEET
1"=100'

AMOX LAND SURVEYORS P.L.L.C.
928-428-8144 ♦ 3503 E. Emory Rd. ♦ Safford, AZ 85546

JOB No.: 13045 DATE: OCT. 2014

DRAWN BY: JN REVISED BY: JN

alain@proptaxeval.com

Subject: FW: 20 acre parcel tax appeal

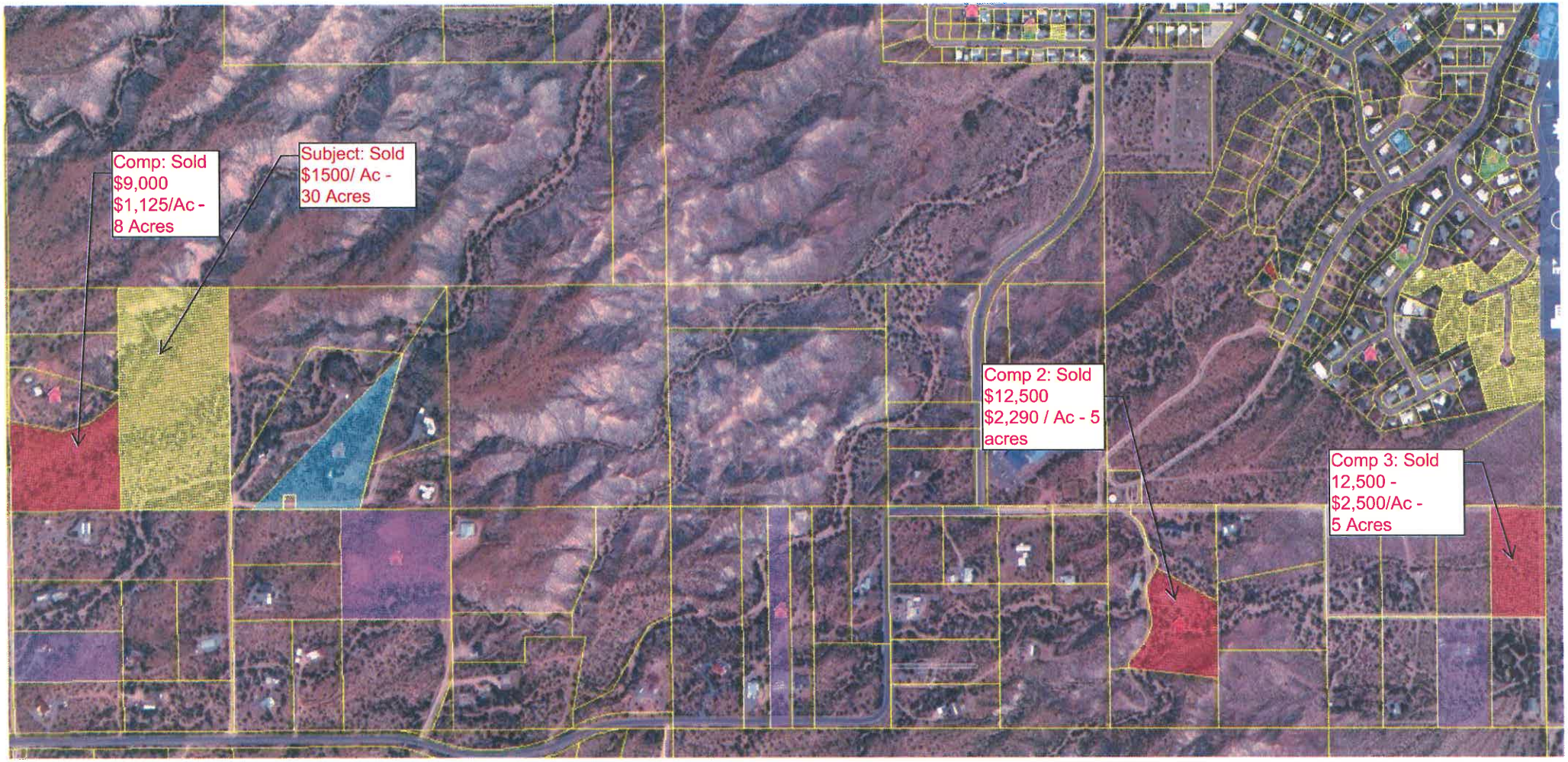
From: ted@amoxlandsurveyors.com [mailto:ted@amoxlandsurveyors.com]
Sent: Thursday, May 4, 2017 12:45 PM
To: alain hartmann <alain@hcreinc.com>
Subject: 20 acre parcel tax appeal

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

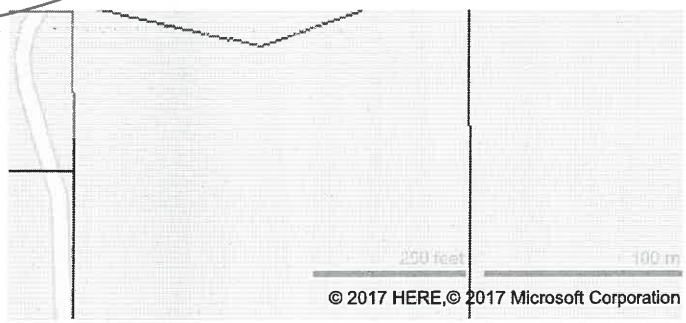

Comp: Sold
$9,000
$1,125/Ac -
8 Acres
Subject: Sold
$1500/ Ac -
30 Acres
Comp 2: Sold
$12,500
$2,290 / Ac - 5
acres
Comp 3: Sold
12,500 -
$2,500/Ac -
5 Acres

SUBJ Comp #1

Wednesday, September 06, 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	123-46-015C
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 & Kerryn 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**	
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**	Benson Unified School District
Zoning Code			
Owner Type			

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 Wllste 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

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Information Deemed Reliable But Not Guaranteed.

Comp # 2

CLIENT DETAIL REPORT

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
				Fire Protection:	Included in Taxes
Distance to Utilities:	Electric: check Gas: check Phone: check Sewer: needs septic Water: needs well			**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

Wednesday, September 06, 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	123-45-011G
2010 Census Trct/Blk	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**	10/
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

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Information Deemed Reliable But Not Guaranteed.

#1

Wednesday, September 06, 20

LOCATION

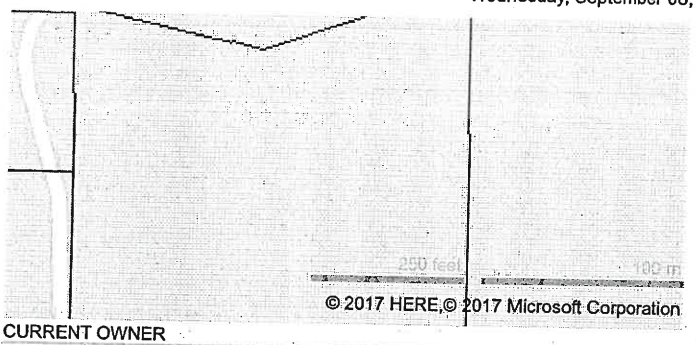
Property Address	No Address Available Benson, AZ 85602
Subdivision	
Carrier Route	
County	Cochise County, AZ

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 & Kerryn J			2	60728/819

TAX ASSESSMENT

Appraisal	Amount	Assessment	Amount
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Tax Area	900	**%Improvement**	
		Exempt Amount	

TAXES

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PROPERTY CHARACTERISTICS: LOT

Land Use	Vacant Land	**Lot Dimensions**	
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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**	Benson Unified School District
Zoning Code			
Owner Type			

LEGAL DESCRIPTION

Subdivision			
Block/Lot		**Plat Book/Page**	1/
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 Wlste 8.004Ac 9-07 Lv Cht 97-3 + Hs	**Tax Area**	900

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

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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
Area: Benson/St. David
Tax Code: 208-36-017A
TRS 16 20 26
Sold Price: 14,900

Property Use Type: Residential
Subdivision: San Pedro Ranches
Lot Acres: 20.6
Lot Sz Price/Acre: 723.3
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 Dragoon and Little Dragoon 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
Area: Benson/St. David
Tax Code: 20936009C
TRS 13 19 12
Sold Price: 23,000

Property Use Type: Rural
Subdivision: N/A
Lot Acres: 22.02
Lot Sz Price/Acre: 1,589.46
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
Area: Benson/St. David
Tax Code: 120-06-007G
TRS 17 21 19
Sold Price: 11,100

Property Use Type: Rural
Subdivision: N/A
Lot Acres: 12.23
Lot Sz Price/Acre: 907.6
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.keygroupltd.com

520
520-290-5757

HARTMANN
COMMERCIAL REAL ESTATE

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