

September 17, 2017

Cochise County Board of Equalization
1415 Melody Lane, Building G
Bisbee AZ 85635

RE: Recommended Decision of Hearing Officer in Appeal on Parcel No:
123-46-015 F

After conducting a Hearing on the appeal of the Notice of Value for the above parcel, it is my recommended decision that the following values be established:

FCV: \$75,559.00

LPV: \$75,559.00

The basis for my decision is as follows: The hearing for this appeal convened on Thursday, Sept. 7, 2017. At the hearing the Appellant's agent cited comparables that had not been disclosed previously. The Assessor objected to consideration of these comps due to the fact that the Assessor had not been able to review these parcels and address their suitability as comparable sales. With the agreement of both parties, to allow the Assessor the opportunity to review these comps, the hearing was recessed and scheduled to conclude on Thursday Sept. 14, 2017. Appellant's agent requested to appear telephonically and that request was granted. The originally noticed value of \$107,941 was reduced by the Assessor to \$75,559 due to current market conditions. The Assessor cited four comparable sales which appear to reasonably support the recommended values, as reduced. The Appellant's recently submitted comps were reviewed by the Assessor and there appear to be substantial reasons to disqualify them from consideration, i.e. date of sale after the statutory valuation date (Comps 1, 3 and 7); more serious topographical problems than the subject (Comps 2 and 5); deed restrictions on use of parcel due to location of a gravesite (Comp1); inferior views (Comps 3 and 5); hardship sales (Comps 1 and 4); inferior location and access (comp 6) The preponderance of evidence presented at the hearing reasonably supports the Assessor's recommended values and those values should be approved.

Thank you,

James Riley, Hearing Officer