

**October 6, 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.  
408-01-007

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: \$224,320.00

LPV: \$224,320.00

The basis for my decision is as follows: The Assessor has valued this parcel at \$100 per acre for that portion of the parcel that is contaminated (328 acres) due to prior use by Phelps Dodge as part of its smelter operations, and at vacant land market value for the remainder of the parcel (380 acres.) The vacant land value is \$504 per acre. The Assessor also noted that there are additional factors which may result in increased values in the future such as zoning and proximity to Douglas. No evidentiary basis has been presented by the Appellant to further reduce the Assessor's recommended values. The Assessor's recommended values should be approved.

Thank you,

James Riley, Hearing Officer

**October 6, 2017**

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

RE: Recommended Decision of Hearing Officer in Appeal on Parcel Nos.  
408-31-006 X, 408-31-006 C, 408-31-006 D, 408-31-006 V, 408-31-006 T,  
408-31-006 Q, and 408-31-006 F

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

408-31-006 X	408-31-006 C	408-31-006 D	408-31-006 V
FCV: \$322,500.00	FCV: \$240,930.00	FCV: \$434,903.00	FCV: \$450,000.00
LPV: \$322,500.00	LPV: \$240,930.00	LPV: \$434,903.00	LPV: \$450,000.00
408-31-006 T	408-31-006 Q	408-31-006 F	
FCV: \$735,375.00	FCV: \$209,385.00	FCV: \$544,936.00	
LPV: \$735,375.00	LPV: \$209,385.00	LPV: \$544,936.00	

The basis for my decision is as follows: The Assessor has valued these parcels as vacant land and has stated that these are adjacent to other Phelps Dodge parcels, but are not burdened with the kinds of problems that will require considerable remediation of the neighboring parcels to be able to be sold. Where a parcel does include some portion that is contaminated and must be remediated, such as 408-31-006 T, the Assessor has applied a 50% reduction to address that issue. Appellant offered some sales as comparables for market valuation, however the Assessor noted that these sale are primarily rural land located in the northern part of the County, and are not truly comparable to these subject parcels. The Assessor has not recommended an increase over last year's values. The evidence presented by the Appellant for this tax year is essentially the same as presented last year. Aside from the Appellant's arguments, there appears to be no evidentiary basis for approving the \$465 per acre that the Appellant requests. The Assessor's recommended values should be approved.

Thank you,

James Riley, Hearing Officer

**October 6, 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.  
408-31-022 D

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: \$114,370.00

LPV: \$114,370.00

The basis for my decision is as follows: The Assessor has recommended no change from last year's values. This parcel has been valued as vacant land and has no contamination problems. While the Appellant expressed some concerns about this parcel, particularly its proximity to other contaminated parcels, the Appellant has not presented any competent evidence which would refute the Assessor's recommended values. The Assessor's recommended values should be approved.

Thank you,

James Riley, Hearing Officer

**October 6, 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.:  
408-31-022 E

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: \$576,648.00

LPV: \$576,648.00

The basis for my decision is as follows: At the hearing the Assessor advised that he was recommending a substantial reduction in value, from \$1,292,021 to \$576,648. This reduction resulted from considering the Appellant's information submitted subsequent to the A level meeting. In addition, an obsolescence reduction of 90% was also applied. The Appellant advised that there was no objection to the recommended values for improvements, and that only the land value was being addressed. This Petition was submitted on the market approach. The Appellant argued that there are no comparable commercial sales in this area. However the Assessor present evidence of two commercial sales in this area, the new CVS drug store and the new Circle K, both on Pan American Avenue. Those sales appear to support the Assessor's recommended values. It would have been helpful to review equity values in this area to compare with the Assessor's recommended values, as reduced. Ultimately the Assessor's recommended values appear to have taken into consideration the Appellant's arguments. The Appellant has failed to present competent evidence to support any further reduction. Based on all evidence presented at the hearing it appears that this parcel is equitably valued and the Assessor's recommended values should be approved.

Thank you,

James Riley, Hearing Officer

**October 6, 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.  
409-06-020 D

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: \$501,924.00

LPV: \$501,924.00

The basis for my decision is as follows: This parcel is located in a commercial/industrial area on the south side of Pan American Ave. in Douglas. The Assessor has recommended that last year's values be maintained. The Appellant has requested a reduction to \$465 per acre but has failed to present any evidence in support of that request. The Assessor's recommended values should be approved.

Thank you,

James Riley, Hearing Officer

**October 6, 2017**

Cochise County Board of Equalization  
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RE: Recommended Decision of Hearing Officer in Appeal on Parcel No.  
611-05-119

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: \$80,506.00

LPV: \$80,116.00

The basis for my decision is as follows: At the hearing the Assessor advised that he was making a recommendation for a reduction in value from \$86,700 to \$80,506. The Appellant advised that she wished to dispute the value of only 5 acres of the total 590.821 acres. The Appellant requested a reduction in value for the 5 acres from \$3,000 per acre to \$465 per acre. However the Appellant presented no evidentiary support for that request. The Assessor's recommended values must be approved in the absence of any evidence to refute the statutory presumption of correctness.

Thank you,

James Riley, Hearing Officer

**October 6, 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.  
611-05-123

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: \$844,372.00

LPV: \$844,372.00

The basis for my decision is as follows: The Assessor has recommended no change from last year's values. This parcel is 660.4 acres. 145 acres have been valued at \$100 per acre due to industrial contamination (pits, piles and ponds.) 1 acre, which is in commercial use with a business office and a maintenance yard, is valued at \$10,000 per acre, the remaining 514.5 acres have been valued as vacant land at \$1250 per acre. The Appellant has requested an overall reduction to \$465 per acre but has failed to present any evidence to support that request. The Assessor's recommended values should be approved.

Thank you,

James Riley, Hearing Officer

**October 6, 2017**

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RE: Recommended Decision of Hearing Officer in Appeal on Parcel No.  
611-05-130

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: \$866,288.00

LPV: \$866,288.00

The basis for my decision is as follows: The subject parcel includes vacant land as well as land supporting 38 improvements. As a result of last year's appeal of this parcel, obsolescence adjustments from 75% to 90% have been applied. 12.16 acres of the subject have been valued at \$100 per acre due to contamination issues (pits, piles and ponds.) The Assessor's original noticed value for this year was no change from last year after that appeal. Ultimately, the Appellant expressed concerns and doubts with regard to the Assessor's valuation. However the Appellant failed to present any competent evidence which would appropriately refute the Assessor's recommended values. Those recommended values should be approved.

Thank you,

James Riley, Hearing Officer