

**RESIDENTIAL PETITION FOR REVIEW OF VALUATION**  
PURSUANT TO A.R.S. TITLE 42, CH. 15, ART. 3 AND CH. 16, ART. 1-5

FOR OFFICIAL USE ONLY

5954

FILED FOR TAX YEAR 2019

See instructions for complete filing requirements.

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

**COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.**

1. DATE FILED 3/19/18 COUNTY Cochise PARCEL NUMBER 20940001E ACCOUNT NUMBER \_\_\_\_\_

2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE  2B. MULTIPLE PARCELS? YES  NO

3A. OWNER'S NAME  
 NAME Michael C. Gump  
 ADDRESS P.O. Box 77  
Pomerene AZ 85627  
 CITY, STATE, ZIP CODE \_\_\_\_\_

3B. MAIL DECISION TO (IF DIFFERENT THAN 3A)  
 NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY, STATE, ZIP CODE \_\_\_\_\_

3C. IF OWNERSHIP HAS CHANGED CHECK HERE  ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.)  
 NAME Same as 3A TELEPHONE NUMBER \_\_\_\_\_  
 ADDRESS \_\_\_\_\_ CITY, STATE, ZIP CODE \_\_\_\_\_

AGENTS ONLY: Real Estate Appraisal Division Number \_\_\_\_\_ SBOE Number \_\_\_\_\_

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH  COST APPROACH  OTHER  (Explain below)  
 Additional documents submitted must contain the parcel number and be attached to this petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the classification.

Disputes legality of conversion until a legal review of conversion is conducted & a legal opinion is rendered.

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE <u>50,000</u>	LIMITED PROPERTY VALUE <u>50,000</u>	PROPERTY CLASS <u>3</u>	ASST. RATIO <u>10</u>
7. OWNER'S OPINION OF VALUE	FULL CASH VALUE <u>55,000</u>	LIMITED PROPERTY VALUE <u>55,000</u>	PROPERTY CLASS <u>3</u>	ASST. RATIO <u>10</u>

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT (do the best of my belief).  
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE: Mike C TELEPHONE NUMBER: 520 686 3033 EMAIL ADDRESS: (will not give out)

TO REQUEST MEETING WITH THE ASSESSOR'S STAFF CHECK HERE  see attached.

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):  
 If you want this appeal to be heard "On The Record" check here,   
 This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the SBOE to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

**RECEIVED**  
 MAR 19 2018  
 By RW



**County of Cochise**  
**OFFICE OF THE COUNTY ASSESSOR**  
P.O. DRAWER 168  
BISBEE, ARIZONA 85603  
OFFICE: (520) 432-8650 FAX: (520) 432-8698  
E-Mail: [assessor@cochise.az.gov](mailto:assessor@cochise.az.gov)

*Phillip S. Leindecker*  
Assessor  
  
*Felix Dagnino*  
Chief Deputy Assessor

**PETITION FOR REVIEW OF REAL PROPERTY VALUATION DECISION**

TAX YEAR	2019
APPEAL #	5954
PARCEL #	208-40-001 E
ASSESSOR DECISION DATE	8/11/2018
PHYSICAL REVIEW (Y/N)	N
APPRAISER	Wolsjagel

VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE		LIMITED PROPERTY VALUE		PROPERTY CLASS		ASMT RATIO	
		\$206,872		\$200,658	3		10	
OWNER'S OPINION OF VALUE	FULL CASH VALUE	\$182,003	LIMITED PROPERTY VALUE	\$182,003	3	ASMT RATIO	10	
ASSESSOR'S DECISION	FULL CASH VALUE	\$206,872	LIMITED PROPERTY VALUE	\$200,658	3	ASMT RATIO	10	

**BASIS FOR DECISION:** *Petitioner disputed the 2019 Noticed value by re-submitting issues that were presented as the basis for petitioner's appeal for tax year 2018. That petition process was reviewed through several levels concluding in a hearing before the full Board of Equalization for Cochise County.*

*After a review of the re-submitted material, no specific verifiable information was included which addressed an inequity in the 2019 value.*

*Petitioner is valued equitably with other similar properties when adjusted, excluding land. These properties range from \$54 - \$82 per sqft. Petitioner's property is valued at \$74 per sqft.*

*Reduction in value not warranted at this time.*

SIGNATURE:

*Felix Dagnino*  
ASSESSOR OR CHIEF DEPUTY

8-13-2018

DATE DECISION MAILED

From: M C <madmike1313@hotmail.com>  
Sent: Tuesday, August 28, 2018 1:43 PM  
To: Rios, Arlethe G  
Subject: Tax Assessor's response regarding 208-40-001E

RECEIVED  
COCHISE COUNTY  
BOARD OF SUPERVISORS  
1305 11302 on 8/28/18  
2018 SEP -4 / AM 10:45  
at 1:43 pm mc

I DO NOT accept the Tax Assessor's Office's decision regarding my appeal of the valuations/tax increases on the above property.

In the response it is mentioned there have been layers of review. However, the reviews have been by entities that have a vested

interest to deny the appeal based on their self interests to keep the revenues obtained by CONVERSION. It is my contention CONVERSION

is nothing more than a capricious and arbitrary tax increase by the Tax Assessor. It is also my contention that the Tax Assessor has summarily

granted himself unlimited TAXATION POWER through CONVERSION. Furthermore, it is my contention that valuations can only be determined

by the market and improvements. I have reviewed the applicable ARS' and found nothing regarding the use of the likes of CONVERSION to

be used to calculate valuations/taxes. Based on this fact alone I believe a legal review by a neutral third party is prudent and necessary to determine

if CONVERSION is legal. I have asked the Cochise County Government to obtain a legal opinion regarding CONVERSION. However, my

requests have been ignored.

At this point I do not know if "Conversion" is legal or not. As stated above, since my repeated requests to the Assessor's Office to ask if a legal

opinion regarding "conversion" was obtained before its' implementation were ignored; I am forced to assume an opinion was not obtained.

Because of "conversions" huge financial impact on taxpayers; I submit a legal opinion not only should have been obtained , but must have been obtained. I estimate "conversion" will cost me well over \$200 a year after year. Assuming there are at least 5000 above average classified homes in Cochise County; "conversion" would increase property taxes by one million dollars (yearly).

I am simply asking the Cochise County Government to grant my appeal until a legal opinion on "conversion" is obtained. If/when it is determined

that "conversion" is legal I will publicly apologize to Mr. Leiendecker and the County. Under the circumstances I believe my request is both

reasonable and prudent. However, when the county rejects my request I ask the following be addressed in the rejection letter.

1. was a legal opinion obtained before the implementation of conversion?
2. what other counties in Arizona have used "conversion" or anything similar that has resulted in property valuation/property tax increases?
3. how many people have been affected by conversion and what is the dollar amount of the monies collected by "conversion"?
4. have business properties been "converted"?
5. does the county intent now or in the future to "convert" any other classifications of properties? if so what classifications/when?

The Assessor's Office in the past has said that I am a "disgusted" taxpayer. I agree. The Assessor's Office has also said I do not understand the process

involving "conversion". Perhaps I do not understand the process. However, I DO UNDERSTAND THE RESULT and the result is an approximate 10% property

valuation increase and an approximate 10% tax increase on all properties affected by "conversion".

I believe I have the right to fight being taxed off my property and DO NOT apologize to anyone who may be offended by this document. My valuation

over the last few years has increased by almost 14%. The person who is trying to tax me and others off our properties pays little property taxes himself

(in comparison to other property owners) because he has granted himself agricultural status on 10 (ten) acres. I wonder how many other people in

Cochise County have agricultural status with 10 acres or less? In 2008 I asked a Cochise County Deputy Assessor if I could apply for agricultural status

and WAS LAUGHED AT!!!!!! I anticipate in the near future; the increased taxes I will be paying as a result of CONVERSION will approach the total amount

the TAX ASSESSOR pays per year in totality. Anyone ever hear of the Code of Conduct?

Based on the above and the totality of my dealings with the Cochise County Government; I believe I can not obtain a fair and impartial hearing in Cochise

County. I believe any/all of my appeals will be denied. I believe any and all of my questions will be ignored. If conversion is legal as the Assessor's Office

maintains; why not put the issue to rest and have the matter reviewed by a neutral third party who has no vested interest in the outcome one way or

the other. Why is the Cochise County Government so against obtaining a legal opinion regarding CONVERSION?

If the county contends the market is the reason for my valuation increase; please be advised the

property directly east of mine (1489 North Pomerene Road)

recently sold for \$115,000. This property has appx 1675 sq feet and is on 5 acres. The entire 5 acres is fenced with pipe fence (mine 4 acres of which only

one is chain linked fenced). Additionally this property has corrals and several outbuildings (mine has no corrals & only one small outbuilding). Another property

directly west of mine has been on the market for over 2 years and has not been sold. Still another property appx. 2 miles north of mine was on the market

five year before it was sold at a significantly lower price than asking.

**DISCLAIMER!!!!!!** Public records do not exist in Cochise County for property valuations and taxes. Therefore citizens/property owners like myself are at a

disadvantage when attempting to obtain information regarding matters relating to property valuations and taxes. Recently a member of the state legislature

told me the State Legislature had to intervene to have the valuation of a property owned by Bruce Babbitt and Associates raised because it was unduly

lowered. I attempted to obtain valuation information on this property, but the Assessor's Office told me NO SUCH INFORMATION EXISTS. Additionally,

information regarding property valuation is non existent on the Cochise County TAX ASSESSOR'S website (when compared to the Pima County Assessor's

website) and the simplest questions I have asked the Assessor's Office are met with the answer, "It's up to the Assessor". Furthermore, I have been contacted

by certain members of the Cochise County Government (who wish to remain unnamed) and have been asked to consider running for County Assessor. I

was told that the Assessor has some kind of chart that indicates he is answerable to no one but the voters and since he runs unopposed HE BELIEVES HE IS

UNACCOUNTABLE TO NO ONE.

I do not now nor will I any time in the future accept any valuation on my property that is based in any way, shape or form on Conversion. I would like to think

there is at least one person in the Cochise County Government that wants to know if CONVERSION is LEGAL and does not accept the contention that CONVERSION

is legal because the TAX ASSESSOR says its' so. I accept the appeals process is a total and complete farce and that my appeals will be summarily rejected

(most probably without being read). I hope my I am wrong on this point, but doubt I am.

Any consideration will be appreciated. Thank YOU.

A handwritten signature in black ink, appearing to read "Mike", followed by a long horizontal flourish.

## Lemons, Kim A

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**From:** M C <madmike1313@hotmail.com>  
**Sent:** Wednesday, September 26, 2018 1:56 PM  
**To:** Lemons, Kim A  
**Subject:** Full disclosure/no disclosure, Questions asked/ignored/refused, apology

I have disclosed everything I intended to use at my scheduled hearing regarding my property valuation appeal. I requested in writing full disclosure from the Tax Assessor's Office. However, as of 1:00 p.m. Wednesday September 26, 2018 I have not received any disclosure from the Assessor's office at my mailing address and I will not receive mail again until after the scheduled hearing. Even criminals are given disclosure. However, the same can not be said of the property tax payers in Cochise County. Additionally, I asked several questions in writing to provide me with information that I may have used during the hearing. However, my questions (except for one) apparently have been ignored. The answer to the one of the questions I asked was quite disturbing. Specifically, 99 taxpayers filed appeals. Of the 99, 5 withdrew their appeal, 18 appeals were settled. However, 77 appeals were heard by the hearing officer and the BOE/BOS. Of the 77 appeals the hearing officer and the BOE/BOS heard; all 77 were denied.

I am already at a disadvantage because property valuation/property tax information are not on the public domain and because information on the Cochise County Assessor's website is non-existent (as compared to the Pima County Assessor's website). Even the most simplest questions regarding valuation information (% comparison of market value to full cash value in a particular area) are met with the answer, "It's up to the Assessor". I ask what the heck kind of answer is that?

Based on the (with consultation with my family attorney) above I conclude I can not have a fair hearing. I understand that time requirements preclude the re-scheduling of the hearing. Therefore, I do not want to waste the time of the hearing officer by conducting a telephonic hearing. Instead, I request the hearing officer evaluate any/all written documentation & render his/her verdict based on the same.

All I have ever asked for is to be treated in a fair manner. All I have ever asked for is to have my valuation remain at a pre-conversion level until a legal evaluation is made. It is a fact that my first two appeals regarding conversion were approved. What's different now? I have even offered to apologize to the Tax Assessor in writing and in public if/when a legal opinion of conversion is made and supported.

I believe I have the right to fight to keep from being taxed off my property and DO NOT NOW or will ever apologize for that.

However, I do owe an apology to Ms. Lemons, the hearing officer, and any hourly staff members who spent time regarding the scheduled hearing. I still would like the questions I asked answered.

I will not now or anytime in the future accept any valuation on my property based in any way, shape or form on conversion.

I believe property valuations (by ARS) should be based on market/improvements. If/when this appeal is denied; I will appeal to the BOE/BOS.

Thank you

Respectfully submitted.

Mike Compton