

September 28, 2018

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

RE: Recommended Decision of Hearing Officer in Appeal on Parcel No.
208-40-001 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: \$206,872.00

LPV: \$200,658.00

The basis for my decision is as follows: The Petitioner has requested that this appeal be decided on the record. The Assessor has indicated that he has no objection. As requested by the Petitioner I have reviewed the written data submitted by both parties. It appears that the issues presented by the Petitioner are identical to those presented during the hearing at his appeal for the prior tax year. A review of the appeal from last year, which included an appeal to the full Cochise County Board of Equalization, it appears that no new or different information or evidence has been presented this year. There was no additional appeal to the Tax Court. Therefore there is no new basis for considering this appeal, and the Assessor's recommended values must be approved.

Thank you,

James Riley, Hearing Officer