

JUNE

COCHISE COUNTY ASSESSOR

2019 VALUATION



Cochise County Board of Equalization Hearing

PARCEL

208-40-001 E

208-40-001E
PARCEL NUMBER

Michael & Patricia Compton
OWNER'S NAME

1520 N. Pomerene Road
SITUS ADDRESS

USE CODE: 0144	ASSESSMENT RATIO: 10%
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VALUES	LAND	IMP'S/BLDG'S	TOTAL	LPV
PREVIOUS YEAR 2018	\$23,754	\$177,828	\$201,582	\$191,103
CURRENT YEAR 2019	\$23,754	\$183,118	\$206,872	\$200,658
OWNER'S ESTIMATE			\$182,003	\$182,003
ASSESSOR'S DECISION	\$23,754	\$183,118	\$206,872	\$200,658
RECOMMENDED TO BOE	\$23,754	\$183,118	\$206,872	\$200,658

COMPARABLE DATA

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	
PROPERTY USE	0144	8714	8714	0144	0134
PARCEL #	208-40-001E	208-44-007C	208-46-003F	208-41-004K	208-40-004E
CONSTRUCTION YEAR	1999	1996	1995	2003	2006
SALES PRICE		\$420,000			
SALES DATE		7/28/2017			
SQUARE FOOT	2473	2938	2494	2905	2117
LAND FCV	\$23,754	\$36,158	\$36,490	\$13,760	\$20,716
IMP FCV	\$183,118	\$278,443	\$168,470	\$197,696	\$152,808
TOTAL FCV	\$206,872	\$314,601	\$204,960	\$211,456	\$173,524
UNIT VALUE	\$74	\$68	\$66	\$68	\$67
SALES PRICE / SQ.FT.		\$143			

CONCLUSION

See attached

208-40-001E
PARCEL NUMBER

Michael & Patricia Compton
OWNER'S NAME

1520 N. Pomerene Road
SITUS ADDRESS

USE CODE: **0144** ASSESSMENT RATIO: **10%**

VALUES	LAND	IMP'S/BLDG'S	TOTAL	LPV
PREVIOUS YEAR				
CURRENT YEAR				
OWNER'S ESTIMATE				
ASSESSOR'S DECISION				
RECOMMENDED TO BOE				

COMPARABLE DATA

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4
PROPERTY USE	0134	0133	0143	0134
PARCEL #	208-30-002P	123-33-009W	208-26-013U	208-37-008C
CONSTRUCTION YEAR	2001	2005	2005	2005
SALES PRICE				
SALES DATE				
SQUARE FOOT	1999	1566	2424	2387
LAND FCV	\$16,100	\$11,200	\$15,000	\$20,306
IMP FCV	\$136,377	\$122,436	\$167,036	\$160,306
TOTAL FCV	\$152,477	\$133,636	\$182,036	\$180,612
UNIT VALUE	\$62	\$78	\$69	\$67
SALES PRICE / SQ.FT.				

CONCLUSION

208-40-001E
PARCEL NUMBER

Michael & Patrica Compton
OWNER'S NAME

1520 N. Pomerene Road
SITUS ADDRESS

USE CODE: **0144** ASSESSMENT RATIO: **10%**

VALUES	LAND	IMP'S/BLDG'S	TOTAL	LPV
PREVIOUS YEAR				
CURRENT YEAR				
OWNER'S ESTIMATE				
ASSESSOR'S DECISION				
RECOMMENDED TO BOE				

COMPARABLE DATA

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4
PROPERTY USE	8714	8770	0144	0134
PARCEL #	208-37-029B	208-37-029F	123-06-002F	123-03-005C
CONSTRUCTION YEAR	2001	2001	1999	1998
SALES PRICE			\$220,000	
SALES DATE			12/11/2017	
SIZE	2573	1935	2060	1425
LAND FCV	\$26,800	\$36,810	\$32,485	\$21,059
IMP FCV	\$272,443	\$127,277	\$144,173	\$92,460
TOTAL FCV	\$299,243	\$164,087	\$176,658	\$113,519
UNIT VALUE	\$87	\$66	\$70	\$65
SALES PRICE / SQ.FT.				

CONCLUSION

208-40-001E

PARCEL NUMBER

Michael & Patrica Compton

OWNER'S NAME

1520 N. Pomerene Road

SITUS ADDRESS

USE CODE: 0144	ASSESSMENT RATIO: 10%
-----------------------	------------------------------

VALUES	LAND	IMP'S/BLDG'S	TOTAL	LPV
PREVIOUS YEAR				
CURRENT YEAR				
OWNER'S ESTIMATE				
ASSESSOR'S DECISION				
RECOMMENDED TO BOE				

COMPARABLE DATA

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4
PROPERTY USE	0134	0134		
PARCEL #	123-06-002J	208-42-004Q		
CONSTRUCTION YEAR	2000	1992		
SALES PRICE	\$207,100			
SALES DATE	12/15/2017			
SIZE	2402	1990		
LAND FCV	\$33,240	\$22,030		
IMP FCV	\$140,762	\$107,719		
TOTAL FCV	\$174,002	\$152,186		
UNIT VALUE	\$59	\$48		
SALES PRICE / SQ.FT.				

CONCLUSION

CONCLUSION CONTINUED

Appellant disputed the decision of his 2019 Administrative Appeal. Appellant simply reiterated his issues with "conversion" without including any specific and verifiable information to either refute the original 2019 Noticed Value or to show how the value is unequitable, incorrect or in excess of market value. Without any new information to consider, the original 2019 Noticed Value will be recommended a second time.

Appellant's property is valued equitably with other similar properties when they are adjusted and excluding the land. These properties range from \$54-\$82 per square foot. Appellant's property is valued at \$74 per square foot. Sales in 2017 of some of these properties range between \$86-\$143 per square foot.

Appellant's continued reference to "conversion" as a valuation methodology is not correct. As stated before, the transition to a new computer software mass appraisal system by this office has been referred to as a "conversion of data", but that in no way affects the legal valuation process as dictated by standard mass appraisal methodology or statutory process. The 2019 value for this property has been calculated using the replacement cost new less depreciation process and has then been adjusted downward an additional 40% to adjust for the current market level in the greater Benson market area. This valuation process recalculates the improvement value annually based on the specific specifications of the structure using new construction cost figures. All values are recalculated in accordance with ARS 42-11054.

AFFIDAVIT OF PROPERTY VALUE

1. ASSESSOR'S PARCEL IDENTIFICATION NUMBER(S)

Primary Parcel: 208-44-007C-3
BOOK MAP PARCEL SPLIT

Does this sale include any parcels that are being split / divided?
Check one: Yes No

How many parcels, other than the Primary Parcel, are included in this sale? _____

Please list the additional parcels below (attach list if necessary):

(1) _____ (2) _____
(3) _____ (4) _____

2. SELLER'S NAME AND ADDRESS:

Erika Judd and Chet Judd
12675 E. Horsehead Road
Tucson, AZ 85749

3. (a) BUYER'S NAME AND ADDRESS:

River Tammetta and Brendan Tammetta
5451 Montecito Drive
Sierra Vista, AZ 85635

(b) Are the Buyer and Seller related? Yes No
If Yes, state relationship: _____

4. ADDRESS OF PROPERTY:

570 E. Tumbleweed
Benson, AZ 85602

5. (a) MAIL TAX BILL TO: (Taxes due even if no bill received)

River Tammetta and Brendan Tammetta
570 E. Tumbleweed
Benson, AZ 85602

(b) Next tax payment due October 1, 2017

6. PROPERTY TYPE (for Primary Parcel): NOTE: Check Only One Box

- a. Vacant Land
- b. Single Family Residence
- c. Condo or Townhouse
- d. 2-4 Plex
- e. Apartment Building
- f. Commercial or Industrial Use
- g. Agricultural
- h. Mobile or Manufactured Home
 Affixed Not Affixed
- i. Other Use; Specify: _____

7. RESIDENTIAL BUYER'S USE: If you checked b, c, d or h in Item 6 above, please check one of the following:

- a. To be used as a primary residence.
- b. To be rented to someone other than a "qualified family member".
- c. To be used as a non-primary or secondary residence.

See reverse side for definitions of a "primary residence, secondary residence" and "family member."

8. If you checked e or f in Item 6 above, indicate the number of units: _____
For Apartments, Motels / Hotels, Mobile Home / RV Parks, etc.

THE UNDERSIGNED BEING DULY SWORN, ON OATH, SAYS THAT THE FOREGOING INFORMATION IS A TRUE AND CORRECT STATEMENT OF THE FACTS PERTAINING TO THE TRANSFER OF THE ABOVE DESCRIBED PROPERTY.

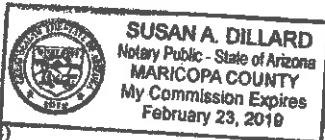
Signature of Seller / Agent _____

State of Arizona County of Maricopa

Subscribed and sworn to before me on this 24 day of July, 2017

Notary Public: Susan A. Dillard

Notary Expiration Date: 2-23-19



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9. TYPE OF DEED OR INSTRUMENT (Check Only One Box):

- a. Warranty Deed
- b. Special Warranty Deed
- c. Joint Tenancy Deed
- d. Contract or Agreement
- e. Quit Claim Deed
- f. Other: _____

10. SALE PRICE: \$ 420,000.00

11. DATE OF SALE (Numeric Digits): 07 / 2017
Month / Year

12. DOWN PAYMENT \$ 0.00

13. METHOD OF FINANCING:

- a. Cash (100% of Sale Price)
- b. Barter or trade
- c. Assumption of existing loan(s)
- d. Seller Loan (Carryback)
- e. New loan(s) from financial institution:
(1) Conventional
(2) VA
(3) FHA
- f. Other financing; Specify: _____

14. PERSONAL PROPERTY (see reverse side for definition):

- (a) Did the Sale Price in Item 10 include Personal Property that impacted the Sale Price by 5 percent or more? Yes No
- (b) If Yes, provide the dollar amount of the Personal Property:

\$ 0 00 AND

briefly describe the Personal Property: _____

15. PARTIAL INTEREST: If only a partial ownership interest is being sold, briefly describe the partial interest: N/A

16. SOLAR / ENERGY EFFICIENT COMPONENTS:

- (a) Did the Sale price in Item 10 include solar energy devices, energy efficient building components, renewable energy equipment or combined heat and power systems that impacted the Sale Price by 5 percent or more? Yes No
- If Yes, briefly describe the solar / energy efficient components: _____

17. PARTY COMPLETING AFFIDAVIT (Name, Address, Phone Number):

Pioneer Title Agency, Inc.
363 W. 4th St. Benson, AZ 85602
Phone: (520) 586-3733

18. LEGAL DESCRIPTION (attach copy if necessary):

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

Signature of Buyer / Agent _____

State of _____ County of _____

Subscribed and sworn to before me on this _____ day of _____, 20____

Notary Public _____

Notary Expiration Date _____

SIGNED IN COUNTY PART

AFFIDAVIT OF PROPERTY VALUE

1. ASSESSOR'S PARCEL IDENTIFICATION NUMBER(S)

Primary Parcel: 208-44-007C-3
 BOOK MAP PARCEL SPLIT

Does this sale include any parcels that are being split / divided?
 Check one: Yes No

How many parcels, other than the Primary Parcel, are included in this sale? _____

Please list the additional parcels below (attach list if necessary):

(1) _____ (2) _____
 (3) _____ (4) _____

2. SELLER'S NAME AND ADDRESS:

Erika Judd and Chet Judd
12675 E. Horsehead Road
Tucson, AZ 85749

3. (a) BUYER'S NAME AND ADDRESS:

River Tammetta and Brendan Tammetta
5451 Montecito Drive
Sierra Vista, AZ 85635

(b) Are the Buyer and Seller related? Yes No
 If Yes, state relationship: _____

4. ADDRESS OF PROPERTY:

570 E. Tumbleweed
Benson, AZ 85602

5. (a) MAIL TAX BILL TO: (Taxes due even if no bill received)

River Tammetta and Brendan Tammetta
570 E. Tumbleweed
Benson, AZ 85602

(b) Next tax payment due October 1, 2017

6. PROPERTY TYPE (for Primary Parcel): NOTE: Check Only One Box

- a. Vacant Land
- b. Single Family Residence
- c. Condo or Townhouse
- d. 2-4 Plex
- e. Apartment Building
- f. Commercial or Industrial Use
- g. Agricultural
- h. Mobile or Manufactured Home
 Affixed Not Affixed
- i. Other Use; Specify: _____

7. RESIDENTIAL BUYER'S USE: If you checked b, c, d or h in Item 6 above, please check one of the following:

- a. To be used as a primary residence.
- b. To be rented to someone other than a "qualified family member".
- c. To be used as a non-primary or secondary residence.

See reverse side for definitions of a "primary residence, secondary residence" and "family member."

8. If you checked e or f in Item 6 above, indicate the number of units: _____
 For Apartments, Motels / Hotels, Mobile Home / RV Parks, etc.

THE UNDERSIGNED BEING DULY SWORN, ON OATH, SAYS THAT THE FOREGOING INFORMATION IS A TRUE AND CORRECT STATEMENT OF THE FACTS PERTAINING TO THE TRANSFER OF THE ABOVE DESCRIBED PROPERTY.

Signature of Seller / Agent _____
 State of _____ County of _____
 Subscribed and sworn to before me on this _____ day of _____ 20____
 Notary Public _____
 Notary Expiration Date _____

SIGNED IN COUNTERPART

FOR RECORDER'S USE ONLY

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- 9. TYPE OF DEED OR INSTRUMENT (Check Only One Box):**
- a. Warranty Deed
 - b. Special Warranty Deed
 - c. Joint Tenancy Deed
 - d. Contract or Agreement
 - e. Quit Claim Deed
 - f. Other: _____

10. SALE PRICE: \$ 420,000.00

11. DATE OF SALE (Numeric Digits): 07 / 2017
 Month / Year

12. DOWN PAYMENT \$ 0.00

- 13. METHOD OF FINANCING:**
- a. Cash (100% of Sale Price)
 - b. Barter or trade
 - c. Assumption of existing loan(s)
 - d. Seller Loan (Carryback)
 - e. New loan(s) from financial institution:
 (1) Conventional
 (2) VA
 (3) FHA
 - f. Other financing; Specify: _____

14. PERSONAL PROPERTY (see reverse side for definition):
 (a) Did the Sale Price in Item 10 include Personal Property that impacted the Sale Price by 5 percent or more? Yes No

(b) If Yes, provide the dollar amount of the Personal Property:
 \$ 0 00 AND
 briefly describe the Personal Property: _____

15. PARTIAL INTEREST: If only a partial ownership interest is being sold, briefly describe the partial interest: N/A

16. SOLAR / ENERGY EFFICIENT COMPONENTS:
 (a) Did the Sale price in Item 10 include solar energy devices, energy efficient building components, renewable energy equipment or combined heat and power systems that impacted the Sale Price by 5 percent or more? Yes No
 If Yes, briefly describe the solar / energy efficient components: _____

17. PARTY COMPLETING AFFIDAVIT (Name, Address, Phone Number):
Pioneer Title Agency, Inc.
363 W. 4th St., Benson, AZ 85602
 Phone: (620) 586-3733

18. LEGAL DESCRIPTION (attach copy if necessary):
SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

River Tammetta
 Signature of Buyer / Agent
 State of Arizona County of Cochise
 Subscribed and sworn to before me on this 27th day of July 2017
 Notary Public Adrianna Tawney
 Notary Expiration Date 3-14-2020

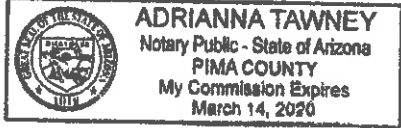


EXHIBIT "A"
Legal Description

PARCEL I:

That portion of the South half of the Northeast quarter of Section 34, Township 16 South, Range 20 East of the Gila and Salt River Base and Meridian, Cochise County, Arizona, more particularly described as follows:

BEGINNING at a point 1,980.00 feet West and 891.00 feet South of the Northeast corner of the South half of the Northeast quarter of Section 34;
thence East 550.00 feet;
thence North 500.00 feet to what is known as the Johnson Wash;
thence following the Johnson Wash in a Northwesterly direction to a point 675.00 feet North of the South line of the within described property;
thence West 360.00 feet;
thence South 675.00 feet to the POINT OF BEGINNING.

PARCEL II:

That portion of the South half of the Northeast quarter of Section 34, Township 16 South, Range 20 East of the Gila and Salt River Base and Meridian, Cochise County, Arizona, more particularly described as follows:

BEGINNING at a point 1,980.00 feet West and 216.00 feet South of the Northeast corner of the South half of the Northeast quarter of Section 34;
thence East 234.00 feet to the Johnson Wash;
thence following the Johnson Wash in a Northwesterly direction to a point 216.00 feet North of the South line, measured at right angles to said South line, of the within described property;
thence West 144.00 feet to a point;
thence South 216.00 feet to the POINT OF BEGINNING.

AFFIDAVIT OF PROPERTY VALUE

1. ASSESSOR'S PARCEL IDENTIFICATION NUMBER(S)

Primary Parcel: 123-06-002F
 BOOK MAP PARCEL SPLIT

Does this sale include any parcels that are being split / divided?

Check one: Yes No

How many parcels, other than the Primary Parcel, are included in this sale? 0

Please list the additional parcels below (attach list if necessary):

(1) _____ (2) _____
 (3) _____ (4) _____

2. SELLER'S NAME AND ADDRESS:

James H Palmer and Angela Palmer
877 N. Pomerene Rd.
Benson, AZ 85602

3. (a) BUYER'S NAME AND ADDRESS:

James E. Tearney and Shari Anne Tearney
7221 Gilmure CT
Sacramento, CA 95828

(b) Are the Buyer and Seller related? Yes No
 If Yes, state relationship: _____

4. ADDRESS OF PROPERTY:

877 N. Pomerene Rd.
Benson, AZ 85602

5. (a) MAIL TAX BILL TO: (Taxes due even if no bill received)

James E. Tearney and Shari Anne Tearney
877 N. Pomerene Rd.
Benson, AZ 85602

(b) Next tax payment due _____

6. PROPERTY TYPE (for Primary Parcel): NOTE: Check Only One Box

- a. Vacant Land
- b. Single Family Residence
- c. Condo or Townhouse
- d. 2-4 Plex
- e. Apartment Building
- f. Commercial or Industrial Use
- g. Agricultural
- h. Mobile or Manufactured Home
 Affixed Not Affixed
- i. Other Use; Specify _____

7. RESIDENTIAL BUYER'S USE: If you checked b, c, d or h in Item 6 above, please check one of the following:

- To be used as a primary residence
- To be rented to someone other than a "qualified family member."
- To be used as a non-primary or secondary residence.

See reverse side for definition of a "primary residence", "secondary residence" or "family member."

8. If you checked e or f in Item 6 above, indicate the number of units: _____

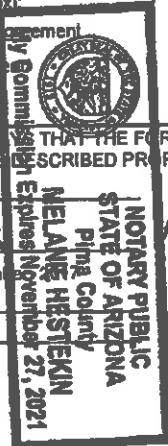
For Apartments, Motels / Hotels, Mobile Home / RV Parks, etc.

9. TYPE OF DEED OR INSTRUMENT (Check Only One Box):

- a. Warranty Deed
- b. Special Warranty Deed
- c. Joint Tenancy Deed
- d. Contract or Agreement
- e. Quit Claim Deed
- f. Other: _____

THE UNDERSIGNED BEING DULY SWORN, ON OATH, SAY THAT THE FOREGOING INFORMATION IS A TRUE AND CORRECT STATEMENT OF THE FACTS PERTAINING TO THE TRANSFER OF THE ABOVE DESCRIBED PROPERTY.

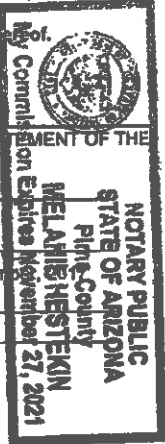
Signature of Seller / Agent _____
 State of Arizona, County of Cochise
 Subscribed and sworn to before me this 11th day of November
 Notary Public _____
 Notary Expiration Date 11-27-21



18. LEGAL DESCRIPTION (attach copy if necessary):

See Exhibit "A" attached hereto and made a part hereof.

Signature of Buyer/Agent _____
 State of Arizona, County of Pima
 Subscribed and sworn to before me this 11th day of November
 Notary Public _____
 Notary Expiration Date 11-20-21



FOR RECORDER'S USE ONLY

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10. SALE PRICE \$ 220000 00

11. DATE OF SALE (Numeric Digits): 10 / 2017

Month / Year

12. DOWN PAYMENT \$ 50 00

13. METHOD OF FINANCING

- a. Cash (100% of Sale Price)
- b. Barter or trade
- c. Assumption of existing loan(s)
- d. Seller Loan (Carryback)
- e. New loan(s) from financial institution
 - (1) Conventional
 - (2) VA
 - (3) FHA
- f. Other financing; Specify: _____

14. PERSONAL PROPERTY (see reverse side for definition):

(a) Did the Sale Price in item 10 include Personal Property that impacted the Sale Price by 5 percent or more? Yes No

(b) If Yes, provide the dollar amount of the Personal Property:

\$ 00 AND

briefly describe the Personal Property: _____

15. PARTIAL INTEREST: If only a partial ownership interest is being sold,

briefly describe the partial interest: _____

16. SOLAR / ENERGY EFFICIENT COMPONENTS:

(a) Did the Sale Price in Item 10 include solar energy devices, energy efficient building components, renewable energy equipment or combined heat and power systems that impacted the Sale Price by 5 percent or more? Yes No

If Yes, briefly describe the solar / energy efficient components: _____

17. PARTY COMPLETING AFFIDAVIT (Name, Address, Phone Number):

Title Security Agency, LLC
6760 N. Oracle Road, Suite 100B
Tucson, AZ 85704
(520) 575-1900

EXHIBIT "A"

That portion of the Southeast quarter of Section 2, Township 17 South, Range 20 East of the Gila and Salt River Base and Meridian, Cochise County, Arizona, described as follows:

**BEGINNING at a point 483.00 feet South of the Northwest corner of said Southeast quarter;
thence South, a distance of 418.50 feet;
thence East, a distance of 170.00 feet to the TRUE POINT OF BEGINNING;
thence East, a distance of 220.00 feet;
thence South, a distance of 418.50 feet;
thence West, a distance of 220.00 feet;
thence North, a distance of 418.50 feet to the TRUE POINT OF BEGINNING**

AFFIDAVIT OF PROPERTY VALUE

1. ASSESSOR'S PARCEL IDENTIFICATION NUMBER(S)

Primary Parcel: 123-06-002J-0
 BOOK MAP PARCEL SPLIT

Does this sale include any parcels that are being split / divided?
 Check one: Yes No

How many parcels, other than the Primary Parcel, are included in this sale? 0

Please list the additional parcels below (attach list if necessary):
 (1) _____ (2) _____
 (3) _____ (4) _____

2. SELLER'S NAME AND ADDRESS:

Ryan Barney
983 S. Stalactites Circle
Benson, AZ 85602

3. (a) BUYER'S NAME AND ADDRESS:

Randy D. Merrill and Mysti Merrill
991 S. Stalactites Circle
Benson, AZ 85602

(b) Are the Buyer and Seller related? Yes No
 If Yes, state relationship: _____

4. ADDRESS OF PROPERTY:

1299 E. Diamondback Drive
Benson, AZ 85602

5. (a) MAIL TAX BILL TO: (Taxes due even if no bill received)

Randy D. Merrill and Mysti Merrill
1299 E. Diamondback Drive
Benson, AZ 85602

(b) Next tax payment due March 01, 2018

6. PROPERTY TYPE (for Primary Parcel): NOTE: Check Only One Box

- a. Vacant Land
- b. Single Family Residence
- c. Condo or Townhouse
- d. 2-4 Plex
- e. Apartment Building
- f. Commercial or Industrial Use
- g. Agricultural
- h. Mobile or Manufactured Home
 Affixed Not Affixed
- i. Other Use; Specify: _____

7. RESIDENTIAL BUYER'S USE: If you checked b, c, d or h in Item 6 above, please check one of the following:

- a. To be used as a primary residence.
- b. To be rented to someone other than a "qualified family member".
- c. To be used as a non-primary or secondary residence.

See reverse side for definitions of a "primary residence, secondary residence" and "family member."

8. If you checked e or f in Item 6 above, indicate the number of units: _____
 For Apartments, Motels / Hotels, Mobile Home / RV Parks, etc.

THE UNDERSIGNED BEING DULY SWORN, ON OATH, SAYS THAT THE FOREGOING INFORMATION IS A TRUE AND CORRECT STATEMENT OF THE FACTS PERTAINING TO THE TRANSFER OF THE ABOVE DESCRIBED PROPERTY.

Signature of Seller / Agent: [Signature]
 State of Arizona County of Cochise
 Subscribed and sworn to before me on this 31 day of December 2017
 Notary Public: [Signature]
 Notary Expiration Date: 3/4/2020



FOR RECORDER'S USE ONLY

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9. TYPE OF DEED OR INSTRUMENT (Check Only One Box):

- a. Warranty Deed
- b. Special Warranty Deed
- c. Joint Tenancy Deed
- d. Contract or Agreement
- e. Quit Claim Deed
- f. Other: _____

10. SALE PRICE: \$ 207,100.00

11. DATE OF SALE (Numeric Digits): 12 / 2017
 Month / Year

12. DOWN PAYMENT \$ 10,355.00

13. METHOD OF FINANCING:

- a. Cash (100% of Sale Price)
- b. Barter or trade
- c. Assumption of existing loan(s)
- d. Seller Loan (Carryback)
- e. New loan(s) from financial institution:
 (1) Conventional
 (2) VA
 (3) FHA
- f. Other financing; Specify: _____

14. PERSONAL PROPERTY (see reverse side for definition):

- (a) Did the Sale Price in Item 10 include Personal Property that impacted the Sale Price by 5 percent or more? Yes No
- (b) If Yes, provide the dollar amount of the Personal Property:
 \$ 0 00 AND

briefly describe the Personal Property: N/A

15. PARTIAL INTEREST: If only a partial ownership interest is being sold, briefly describe the partial interest: N/A

16. SOLAR / ENERGY EFFICIENT COMPONENTS:

- (a) Did the Sale price in Item 10 include solar energy devices, energy efficient building components, renewable energy equipment or combined heat and power systems that impacted the Sale Price by 5 percent or more? Yes No
- If Yes, briefly describe the solar / energy efficient components:
N/A

17. PARTY COMPLETING AFFIDAVIT (Name, Address, Phone Number):

Pioneer Title Agency, Inc.
363 W. 4th St., Benson, AZ 85602
 Phone: (520) 586-3733

18. LEGAL DESCRIPTION (attach copy if necessary):

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

Signature of Buyer / Agent: [Signature]
 State of Arizona County of Cochise
 Subscribed and sworn to before me on this 31 day of December 2017
 Notary Public: [Signature]
 Notary Expiration Date: 3/4/2020

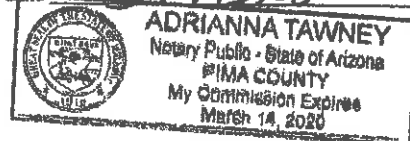


EXHIBIT "A"
Legal Description

That portion of the Southeast quarter of Section 2, Township 17 South, Range 20 East of the Gila and Salt River Base and Meridian, Cochise County, Arizona, described as follows:

COMMENCING at a point 483.00 feet South of the Northwest corner of said Southeast quarter;
thence South, a distance of 418.50 feet;
thence East, a distance of 615.00 feet to the POINT OF BEGINNING;
thence East, a distance of 225.00 feet;
thence South, a distance of 418.50 feet;
thence West, a distance of 225.00 feet;
thence North, a distance of 418.50 feet to the POINT OF BEGINNING.



208-40-001E

208-44-007C





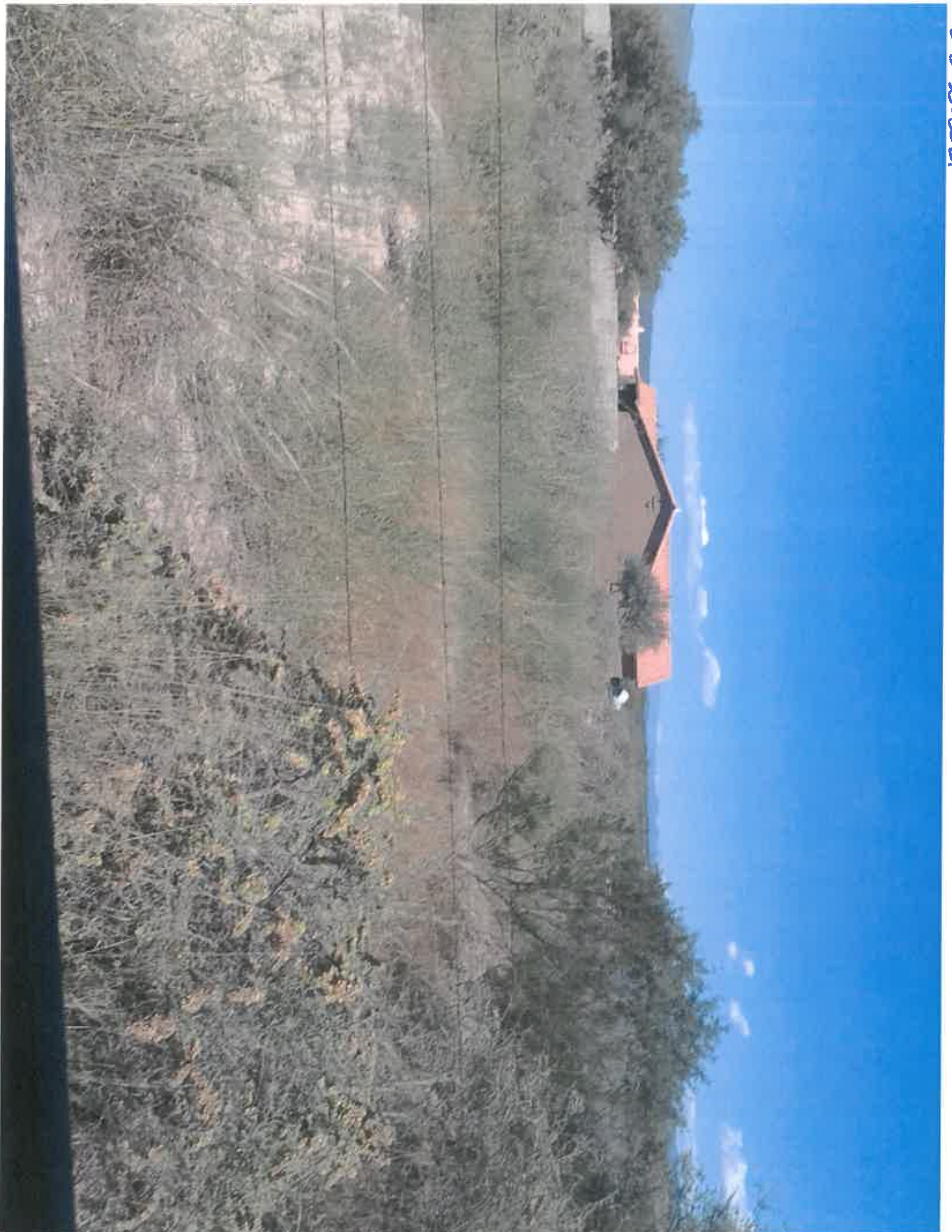
208-46-003 F

R08-41-004K

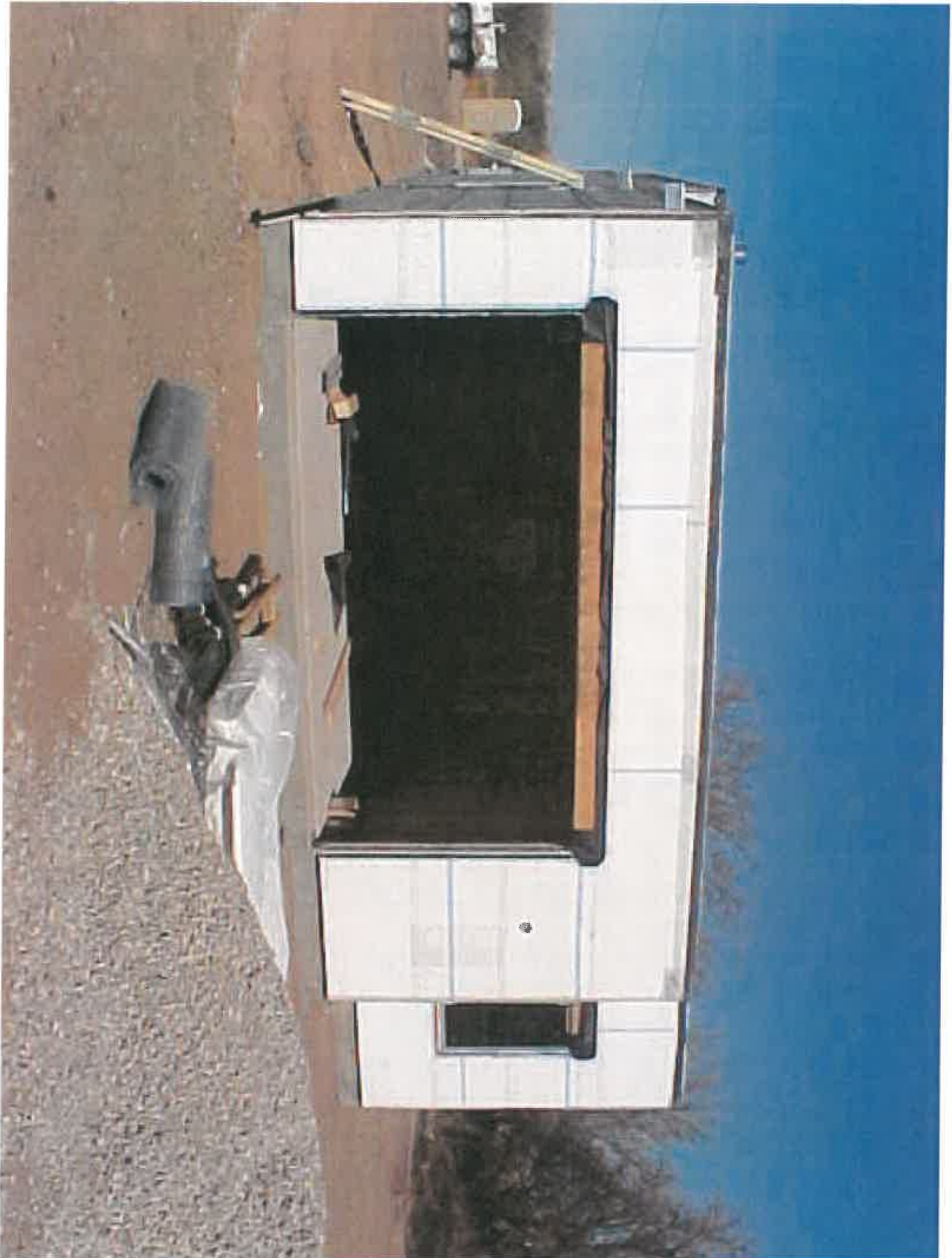


200-46-004E

Photo Not Available



208-50-0024



120-35-00141

208-26-0130

Photo Not Available



7800-12-007

208-57-029 B



ZOR-37.029F

Photo Not Available

102-00-0024



TO ORDER
001M 52A 21700
TT
MOTOROLA
865100-R12A





123-06-0025





01100-2m-807

Subject

COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019

Account #: R000090299 Parcel #: 20840001E Report Date: 09/26/2018 Initials: LWOLSLAGEL

Acct Type: Residential # of Imps: 1 Tax District: 6470 Neighborhood: 0404.00 Residential PUC: 0144

Owner's Name and Address Property Address Adjustments / Districts

COMPTON MICHAEL C & PATRICIA G 1520 N POMERENE RD Code
PO BOX 77 BENSON, AZ 85602 A2 X Units
POMERENE AZ 856270077 0.00

Sales Summary

Sale Date Sale Price Deed Type Reception # Book Page Grantor
02/12/1998 \$35,000 JOINT TENANTS 19980004165

Legal / Subdivision

POR OF NW4 SEC 34 BEG AT NE COR OF NW4 SEC 34 THN SLY 275' WLY 633.60' NLY 275' ELY 633.60' TO POB SEC 16 TN20 RG34 4.00AC

Land Valuation Summary

Legal Class # of Units Measure FCV Asmt % Assessed Val
03L 4.000000 Acres \$23,754 10.0% \$2,375
Land Subtotal: \$23,754 \$2,375

Improvement Valuation Summary

Built As Quality % Sq. Foot Eff Age Legal RCN Market Value FCV Asmt % Assessed Val
1 Ranch 1 Story Average Plus 100% 2473 1999 031 \$359,054 1.0000 \$183,118 \$183,118 10.00% \$18,312
Improvement Subtotal: \$183,118 \$18,312

Total FCV \$206,872 Exempt \$0 Asmt 10.0% Net Assd Val \$20,687
Total LPV \$200,658 Exempt \$0 Asmt 10.0% Net Assd Val \$20,066

Total Property Value

2018 Compton-Comp #1

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000090400 Parcel #: 20844007C Report Date: 09/26/2018 Initials: LWOLSLAGEL
 Acct Type: Residential # of Imps: 1 Tax District: 6470 Neighborhood: 0404.00 Residential PUC: 8714

Owner's Name and Address	Property Address
TAMMETTA RIVER & BRENDAN 570 E TUMBLEWEED LN BENSON AZ 856027923	570 E TUMBLEWEED LN
	Adjustments / Districts
	Code Units
	A2 X 0.00

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
07/28/2017	\$420,000	WARRANTY DEED	2017-14768			JUDD ERIKA & CHET

Legal / Subdivision
 BEG AT A PNT W1980' & N429' OF E4 COR THN N891' E144' SELY 230' E126' SELY 265.75' S500' W550' SEC 34 16 20 9.068AC M/L

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	9.070000	Acres	\$36,158	10.0%	\$3,616
Land Subtotal:			\$36,158		\$3,616

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	Ranch	1 Story	Average Plus 100%	2938	1996	031	\$559,120	1.0000	\$278,443	\$278,443	10.00%	\$27,844
Improvement Subtotal:										\$278,443		\$27,844

Total Property Value

Total FCV	\$314,601	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$31,460
Total LPV	\$291,425	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$29,142

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000090325 Parcel #: 20841004K Report Date: 09/26/2018 Initials: LWOLSLAGEL
 Acct Type: Residential # of Imps: 1 Tax District: 6470 Neighborhood: 0404.00 Residential PUC: 0144

Owner's Name and Address	Property Address	Adjustments / Districts	Units
TREPANIER RICHARD & MARLA 1428 N POMERENE RD BENSON AZ 85602	1428 N POMERENE RD BENSON, AZ 85602	Code A2 X	0.00

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
10/20/2000	\$1,500	OT	20000029042			

Legal / Subdivision

POR SENW SEC BY M&B BEG 740.45' S OF NE COR SAID SENW THIN W262.75 S238' E163.65' N94 E99.10' N144' TO POB SEC 34--16-20 1.22AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	1.220000	Acres	\$13,760	10.0%	\$1,376
Land Subtotal:			\$13,760		\$1,376

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market Value	FCV	Asmt %	Assessed Val
1	Ranch 1 Story	Average Plus	100%	2905	2003	031	\$374,426	1.0000	\$197,696	10.00%	\$19,770
Improvement Subtotal:									\$197,696		\$19,770

Total Property Value

Total FCV	\$211,456	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$21,146
Total LPV	\$211,456	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$21,146

Total FCV \$173,524
Total LPV \$164,340

Exempt \$0
Exempt \$0

Asmt 10.0%
Asmt 10.0%

Net Assd Val \$17,353
Net Assd Val \$16,434

2018 Appeal - Comp # 1

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000090118 Parcel #: 20830002P Report Date: 09/26/2018 Initials: LWOLSLAGEL

Acct Type: Residential # of Imps: 1 Tax District: 0900 Neighborhood: 0403.00 Residential PUC: 0134

Owner's Name and Address **Property Address** **Adjustments / Districts**

VIVIAN JOHN D & MARY E 2191 N PK RANCH RD Code Units
 PO BOX 871 BENSON, AZ 85602 A2 X
 BENSON AZ 856020871

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
04/02/2015	\$280,000	SPECIAL WARRANTY DEED	2015-05869			FEDERAL HOME LOAN MORTGAGE CORPORATION

Legal / Subdivision

POR SW4 SEC 8 BY M&B COM AT SW COR SAID SEC 8 THN N89DEG 41MIN E 1679.03' TO POB THN N2DEG 09MIN E411.22' N89DEG 28MIN E460.08' S 0DEG 31MIN E412.60' S89DEG 41MIN W532.36' TO POB SEC 8-16-20 4.439AC W/ INT IN WSITE

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	4.440000	Acres	\$16,100	10.0%	\$1,610
Land Subtotal:			\$16,100		\$1,610

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market Value	FCV	Asmt %	Assesd Val	
1	Ranch 1 Story	Average	100%	1999	2001	03I	\$261,258	1.0000	\$136,377	\$136,377	10.00%	\$13,638
Improvement Subtotal:									\$136,377		\$13,638	

Total Property Value

Total FCV	\$152,477	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$15,248
Total LPV	\$152,477	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$15,248

2018 Appeal - Comp # 2

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000063582 Parcel #: 12333009W Report Date: 09/26/2018 Initials: LWOLSLAGEL
 Acct Type: Residential # of Imps: 1 Tax District: 0900 Neighborhood: 0404.00 Residential PUC: 0133

Owner's Name and Address	Property Address	Adjustments / Districts	Units
RIGGS GARY W & VIRGINA M 1600 E GOLDENROD LN BENSON AZ 856027416	1600 E GOLDENROD LN BENSON, AZ 85602	Code A2 X	

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
08/14/2015	\$169,000	JOINT TENANTS	2015-14955			RICHMOND LEONARD A & EDITH M

Legal / Subdivision

A POR OF NWSW OF SEC 13 COM AT SW COR OF NWSW THN N0DEG 7MIN W385 N89DEG 41MIN E358' S30DEG 5MIN W34.78' N89DEG 41MIN E220.50' TO POB THN N89DEG 41MIN E147' N0DEG 07MIN W265' S89DEG 41MIN W40.33' N00DEG 7MIN W22.24' S89DEG 41MIN W24' S0DEG 7MIN E22.24' S89DEG 41MIN W82.67' S0DEG 7MIN E265' TO POB SEC 13-17-20 .906AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	1.000000	Site	\$11,200	10.0%	\$1,120
		Land Subtotal:	\$11,200		\$1,120

Improvement Valuation Summary

# Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market Value	FCV	Asmt %	Assessed Val
1	Ranch 1 Story	Average	1566	2005	031	\$209,292	1.0000	\$122,436	10.00%	\$12,244
						Improvement Subtotal:		\$122,436		\$12,244

Total Property Value

Total FCV	\$133,636	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$13,364
Total LPV	\$126,437	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$12,644

2018 Appeal - Camp # 3

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000090041 Parcel #: 20826013U Report Date: 09/26/2018 Initials: LWOLSLAGEL

Acct Type: Residential # of Imps: 1 Tax District: 0900 Neighborhood: 0403.00 Residential PUC: 0143

Owner's Name and Address **Property Address** **Adjustments / Districts**

BRIEN EILEEN M 2137 N MONTE VINA CT Code Units
 2137 N MONTE VINA CT A2 X 0.00
 BENSON AZ 856028251

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
04/09/2015	\$287,000	WARRANTY DEED	2015-06323			COLBERT TRUST

Legal / Subdivision

A POR OF SW COR OF PARCEL 4 BEG AT THE NW COR PCL 4 S47DEG 19MIN W221.59' S07DEG 50MIN W760.06' TO POB THN S84DEG 29MIN E248.55' N05DEG 30MIN E606.43' N66DEG 51MIN E232.16' S32DEG 35MIN E114.22' S07DEG 50MIN W628.34' TO POB SEC 17-16-20 4.00AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	4.000000	Acres	\$15,000	10.0%	\$1,500
Land Subtotal:			\$15,000		\$1,500

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market Value	FCV	Asmt %	Assessed Val	
1	Ranch 1 Story	Average Plus	100%	2424	2005	031	\$309,328	1.0000	\$167,036	\$167,036	10.00%	\$16,704
Improvement Subtotal:									\$167,036		\$16,704	

Total Property Value

Total FCV	\$182,036	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$18,204
Total LPV	\$182,036	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$18,204

Total FCV \$180,612
Total LPV \$171,924

Exempt \$0
Exempt \$0

Asmt 10.0%
Asmt 10.0%

Net Assd Val \$18,062
Net Assd Val \$17,192

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

2019 Comp

Account #: R000061551 Parcel #: 12306002J Report Date: 09/26/2018 Initials: LWOLSLAGEL
 Acct Type: Residential # of Imps: 1 Tax District: 6470 Neighborhood: 0404.00 Residential PUC: 0134

Owner's Name and Address Property Address Adjustments / Districts Units

MERRILL RANDY D & MYSTI 1299 E DIAMONDBACK DR Code
 1299 E DIAMONDBACK DR BENSON, AZ 85602 A2 X 0.00
 BENSON AZ 856027953

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
12/15/2017	\$207,100	WARRANTY DEED	2017-24139			BARNEY RYAN T

Legal / Subdivision

A POR OF SE4 OF SEC 2 COMM AT A PT 483' S OF NW COR OF SE4 THN S 418.5' E615' TO POB THN 225' 418.5' W225' N418.5' TO POB SEC 2- 17-20 2.16AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	1.000000	Site	\$33,240	10.0%	\$3,324
Land Subtotal:			\$33,240		\$3,324

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	Ranch 1 Story	Average	100%	2402	2000	03I	\$251,810	1.00000	\$140,762	\$140,762	10.00%	\$14,076
Improvement Subtotal:										\$140,762		\$14,076

Total Property Value

Total FCV	\$174,002	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$17,400
Total LPV	\$166,668	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$16,667

2019 Comp

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000061424 Parcel #: 12303005C Report Date: 09/26/2018 Initials: LWOLSLAGEL
 Acct Type: Residential # of Imps: 2 Tax District: 6470 Neighborhood: 0404.00 Residential PUC: 0134

Owner's Name and Address **Property Address** **Adjustments / Districts**

MOORE JAMES A & JEANNE E 1230 E BUTTERFIELD LN Code Units
 PO BOX 177 POMEERENE AZ 85627 A2 X 0.00

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
04/28/1995	\$12,000	JOINT TENANTS	19950409923			

Legal / Subdivision
 THE W214' OF E428' OF THE FLLWNG PCL:THE E858.41' OF W908.41' OF S253.75' OF N913.75' OF S2NE SEC2 T17 R20 1.247AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	1.000000	Site	\$21,059	10.0%	\$2,106
Land Subtotal:			\$21,059		\$2,106

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	Ranch 1 Story	Average	100%	1425	1998	03I	\$161,316	1.0000	\$89,127	\$89,127	10.00%	\$8,913
2	Residential Yard	Average	100%	1	1998	03I	\$7,654	1.0000	\$3,333	\$3,333	10.00%	\$333
Improvement Subtotal:									\$92,460			\$9,246

Total Property Value

Total FCV	\$113,519	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$11,352
Total LPV	\$107,717	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$10,771

2019 Comp

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000061548 Parcel #: 12306002F Report Date: 09/26/2018 Initials: LWOLSLAGEL
 Acct Type: Residential # of Imps: 1 Tax District: 6470 Neighborhood: 0404.00 Residential PUC: 0144

Owner's Name and Address	Property Address	Adjustments / Districts
TEARNEY JAMES E & SHARI ANNE 877 N POMERENE RD BENSON AZ 856027969	877 N POMERENE RD BENSON, AZ 85602	Code A2 X Units 0.00

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
12/11/2017	\$220,000	WARRANTY DEED	2017-23727			PALMER JAMES H & ANGELA

Legal / Subdivision
 A POR OF SE4 OF SEC2 COM AT CENTER OF SEC2 THN S483' S418.5' E170' TO POB THN E220' S418.5' N418.5' TO POB SEC2-17-20 2.11AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	1.000000	Site	\$32,485	10.0%	\$3,248
Land Subtotal:			\$32,485		\$3,248

Improvement Valuation Summary

# Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	Ranch 1 Story	Average Plus 100%	2060	1999	03I	\$282,692	1.0000	\$144,173	\$144,173	10.00%	\$14,417
Improvement Subtotal:									\$144,173		\$14,417

Total Property Value

Total FCV	\$176,658	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$17,666
Total LPV	\$176,658	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$17,666

2019 Comp

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000090260 Parcel #: 20837029F Report Date: 09/26/2018 Initials: LWOLSLAGEL
 Acct Type: Residential # of Imps: 4 Tax District: 6470 Neighborhood: 0404.00 Out Building PUC: 8770
 0404.00 Residential

Owner's Name and Address FADALA NICHOLAS J & PATRICIA E 569 E ALTRECE LN
 PO BOX 276 BENSON, AZ 85602
 POMERENE AZ 85627

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor	Code	Units
							A2 X	0.00

Legal / Subdivision

A POR OF SEC 27 BEG AT THE NW COR OF THE SW4 S89DEG 05MIN E2635. 64' S0DEG 21MIN W554.54' S89DEG 05MIN E516.00' TO POB THN S89DEG 05MIN E885.46' S0DEG 12MIN W435.51' N89DEG 05MIN W886.60' N0DEG 21MIN E435.50' TO POB SEC 27-16-20 8.856AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	8.850000	Acres	\$36,810	10.0%	\$3,681
Land Subtotal:			\$36,810		\$3,681

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	Ranch 1 Story	Average Plus	100%	1935	2001	03I	\$208,296	1.0000	\$108,731	\$108,731	10.00%	\$10,873
2	Residential Yard	Average	100%	1	2001	03I	\$4,772	1.0000	\$2,202	\$2,202	10.00%	\$220
3	Shed - Equipment	Average	100%	1067	2005	03I	\$27,733	1.0000	\$14,421	\$14,421	10.00%	\$1,442
4	Residential Yard	Average	100%	1	1995	03I	\$4,772	1.0000	\$1,923	\$1,923	10.00%	\$192
Improvement Subtotal:									\$127,277			\$12,728

Total Property Value

Total FCV	\$164,087	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$16,409
Total LPV	\$164,087	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$16,409

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000090256 Parcel #: 20837029B Report Date: 09/26/2018 Initials: LWOLSLAGEL
 Acct Type: Residential # of Imps: 2 Tax District: 6470 Neighborhood: 0404.00 Residential PUC: 8714

Owner's Name and Address **Property Address** **Adjustments / Districts** **Units**

SWIFT MICHAEL D 723 E ALTRECE LN Code A2 X
 P O BOX 271 BENSON, AZ 85602
 POMERENE AZ 85627

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
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Legal / Subdivision

A POR OF SE4 OF SEC 27 COM AT NW COR OF SE4 OF SEC 27 THIN S89DEG 5MIN E1400' S0DEG 12MIN W990.07' S89DEG 12MIN E400' TO POB CONT S89DEG 5MIN E435.60' N0DEG 12MIN E500' N89DEG 5MIN W435.60' S0DEG 12MIN W500' TO POB SEC 27-16-20 5.00AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	5.000000	Acres	\$26,800	10.0%	\$2,680
Land Subtotal:			\$26,800		\$2,680

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	Ranch 1 Story	Average Plus	100%	2573	2001	031	\$505,596	1.0000	\$272,443	\$272,443	10.00%	\$27,244
Improvement Subtotal:										\$272,443		\$27,244

Total Property Value

Total FCV	\$299,243	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$29,924
Total LPV	\$299,243	Exempt	\$0	Asmt	10.0%	Net Assd Val	\$29,924

2019 Comp

2019 Comp

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000090355 Parcel #: 20842004Q Report Date: 09/26/2018 Initials: LWOLSLAGEL
 Acct Type: Residential # of Imps: 3 Tax District: 6470 Neighborhood: 0404.00 Residential PUC: 0134

Owner's Name and Address **Property Address** **Adjustments / Districts**

FLETCHER HOMER W JR & PATRICIA A 1387 N ROCKING HORSE LN Code Units
 P O BOX 80 A2 X 0.00
 BENSON AZ 85602

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
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Legal / Subdivision

POR OF NESW SEC 34 BY M&B COM A PT 2811.23' (R2800') W OF E4 COR SAID SEC 34 THIN S89DEG 55MIN W132' S0DEG 02MIN E330'TO POB S89DEG 55MIN W207.25' S0DEG 02MIN E474.6' N89DEG 55MIN E339.25' N0DEG 02 MIN W474.60' S89DEG 55MIN W132' TO POB EXC FLLWNG DESC PCL BEG AT E4 COR SAID SEC 34 THIN N89DEG 56MIN W1319.48' N89DEG 56MIN W1487.52' S0DEG 29MIN W402.30' TO TPOB THIN CONT S0DEG 29MIN W400.84' S 89DEG 59MIN W4.14' N0DEG 16MIN E404.97' S89DEG 23MIN E5.61' S0DEG 29MIN W4.08' TO POB (.045AC) SEC 34-16-20 3.651AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
03L	3.650000	Acres	\$22,030	10.0%	\$2,203
Land Subtotal:			\$22,030		\$2,203

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	2 Story	Average Plus	100%	1990	1992	031	\$221,643	1.0000	\$107,720	\$107,720	10.00%	\$10,772
2	Residential Yard	Average	100%	1	1990	031	\$13,144	1.0000	\$4,870	\$4,870	10.00%	\$487
3	Residential Yard	Average	100%	1	1996	031	\$42,226	1.0000	\$17,566	\$17,566	10.00%	\$1,757
Improvement Subtotal:									\$130,156			\$13,016

Total Property Value

Total FCV \$152,186
Total LPV \$152,186

Exempt \$0
Exempt \$0

Asmt 10.0%
Asmt 10.0%

Net Assd Val \$15,219
Net Assd Val \$15,219

...distinguished from something arising by law <conventional subrogation>. 3. Arising by treaty or convention <conventional international law>.

conventional custom. See CUSTOM.

conventional interest. See INTEREST (3).

conventionalism. (1837) A jurisprudential conception of legal practice and tradition holding that law is a matter of custom and enforcing legal and social rules.

Conventionalism makes two postinterpretive, directive claims. The first is positive: that judges must respect the established legal conventions of their community except in rare circumstances. It insists, in other words, that they treat as law what convention stipulates as law. Since convention in Britain establishes that acts of Parliament are law, a British judge must enforce even acts of Parliament he considers unfair or unwise. This positive part of conventionalism most plainly corresponds to the popular slogan that judges should follow the law and not make new law in its place. The second claim, which is at least equally important, is negative. It declares that there is no law — no right flowing from past political decisions — apart from the law drawn from those decisions by techniques that are themselves matters of convention, and therefore that on some issues there is no law either way." Ronald Dworkin, *Law & Empire* 116 (1986).

conventional law. (17c) A rule or system of rules agreed on by persons for the regulation of their conduct toward one another, law constituted by agreement as having the force of special law between the parties, by either supplementing or replacing the general law of the land. • The most important example is conventional international law, but there are many lesser examples such as rules and regulations of a country club or professional association, or the rules of golf, basketball, or any other game. — Also termed (in international law) *de law*; *treaty-created law*; *treaty law*. See CONVENTION (1).

conventional lien. See LIEN.

conventional loan. See *conventional mortgage* under MORTGAGE.

conventional mortgage. See MORTGAGE.

conventional obligation. See OBLIGATION.

conventional remission. See REMISSION.

conventional sequestration. See SEQUESTRATION.

conventional servitude. See SERVITUDE (2).

conventional subrogation. See SUBROGATION.

Convention application. See PATENT APPLICATION.

convention (kən-ven-shee-oh-nee). [Latin] *Hist.* A writ for the breach of a written covenant. • This writ was often used when parties wished to convey land by line. — Also termed *writ of covenant*. See FINE (1).

Convention for the European Patent for the Common Market. See COMMUNITY PATENT CONVENTION.

Convention for the Protection of Performers, Producers of Phonograms, and Broadcasting Organizations. See ROME CONVENTION ON RELATED RIGHTS.

Convention for the Protection of Producers of Phonograms Against Unauthorized Duplication of Their

Phonograms. See GENEVA PHONOGRAMS CONVENTION.

Convention on the Grant of European Patent. See EUROPEAN PATENT CONVENTION.

Convention Relating to the Distribution of Program-Carrying Signals Transmitted by Satellite. See BRUSSELS SATELLITE CONVENTION.

conventus (kən-ven-təs), *n.* [Latin] 1. An assembly. • *Conventus magnatum vel procerum* ("the assembly of the nobles") was an ancient name for Parliament. 2. CONVENTUS JURIDICUS. Pl. *conventus*.

conventus juridicus (kən-ven-təs juu-rid-i-kəs). [Latin "judicial assembly"] *Roman law.* A court session held by a provincial governor in the leading cities of the province. — Sometimes shortened to *conventus*.

converse-Erie doctrine. See REVERSE-ERIE DOCTRINE.

conversion, n. (14c) 1. The act of changing from one form to another; the process of being exchanged.

equitable conversion. A change in the nature of property so that real property is treated as personal property, or vice versa, in certain circumstances. • Equitable conversion is based on the maxim that equity regards as done that which ought to be done. The most common situation involves transferring real property as the parties to a contract intended before the seller experienced a change in circumstances, such as marriage or death, that could affect the property's ownership. When a contract is made, the buyer acquires equitable title to the property, and the seller retains legal title. But the seller's interest is treated as one in personal property rather than in real property because the seller's true interest is in the proceeds (usu. personal property such as cash); the legal title is security for the buyer's payment. Courts usu. apply the doctrine of equitable conversion to recognize the transfer of equitable title, including the right of possession, to the buyer when the contract was signed. The buyer then acquires legal title by performing under the contract. [Cases: Conversion ⇨ 1.]

forced conversion. The conversion of a convertible security, after a call for redemption, when the value of the security that it may be converted to is greater than the amount that will be received if the holder permits the security to be redeemed.

2. *Tort & criminal law.* The wrongful possession or disposition of another's property as if it were one's own; an act or series of acts of willful interference, without lawful justification, with an item of property in a manner inconsistent with another's right, whereby that other person is deprived of the use and possession of the property. [Cases: Trover and Conversion ⇨ 1.] — **convert, vb.** — **conversionary, adj.**

"There are three distinct methods by which one man may deprive another of his property, and so be guilty of a conversion and liable in an action for trover — (1) by wrongfully taking it, (2) by wrongfully detaining it, and (3) by wrongfully disposing of it. The term conversion was originally limited to the third of these cases. To convert goods meant to dispose of them, or make away with them, to deal with

PARCEL #	2018 VALUE	2019 VALUE	PERCENT CHANGE
20840001E	201,582	206,872	1.02%
20841004K	205,148	211,456	1.03%
20844007C	279,866	314,601	1.12%
20842004Q	145,112	152,186	1.04%
20837029B	291,682	299,243	1.02%
20837029F	158,327	164,087	1.03%
12306002F	172,281	176,658	1.02%
12303005C	102,588	113,519	1.10%
12306002J	158,731	174,002	1.09%
20830002P	148,102	152,477	1.02%
12333009W	120,416	133,636	1.10%
20826013U	176,664	182,036	1.03%
20837008C	163,737	180,612	1.10%
20846003F	196,876	204,960	1.04%
20840004E	156,514	173,524	1.10%

Parcel #: 20840001E

Account R000090299

of Buildings: 1

Report Date: 09/26/2018

Initials: LWOLSLAG

EL

Improvement #: 1

NBHD: Residential - 0404 - 00 Quality: Average Plus Condition: Average
 Imp Gross SF: 2473 Imp Net SF: 0 Perimeter: 240 Percent Complete: 100%

BIAS Order #:	1	BIAS Desc:	Ranch 1 Story	BIAS SF:	2473
HVAC Type:	Heat Purr Exterior:	Masonry Stucco Block	No. of Stories:	1.00	
Year Bilt:	1999	Adj Year Bilt:	1999	Story Ht:	9
UnadjBase \$/sf:	94.69	Cost Mult:	1.0300	Local Mult:	1.0000
Perim Mult:	1.0000	# Stories Mult:	1.0000	Story Ht Mult:	1.0400
MH Wall Mult:	1.00	*HVAC \$/sf:	3.02	*Floor \$/sf:	16.05
*Fndation \$/sf:	0.00	*Roof \$/sf:	4.50	*Energy \$/sf:	0.00
Sprinkler \$/sf:	0.00	Sprinkler sf:	0	Sprinkler RCN:	\$0
MH Skirt \$:	0.00	MH Skirt Inft:	0	MH Skirt RCN:	0.00
* These \$/sf Adjustments include all Multipliers					
				Adj Base \$/sf:	125.00
				BIAS RCN:	\$309,125
				Total BIAS RCN:	\$309,125

AddCode:	Detail Type:	Detail Description:	Units	\$/Unit:	RCN:	Ovrde:	OvrD \$:
1301	Add On	OPEN PORCH/PATIO - POR	432	\$16.58	\$7,163		\$0
1301	Add On	OPEN PORCH/PATIO - POR	108	\$16.58	\$1,791		\$0
1384	Add On	UTILITY STORAGE BUILDING	240	\$34.67	\$8,321		\$0
1459	Add On	CHAIN LINK FENCE - WCL	2800	\$2.60	\$7,280		\$0
1162	Add On	SEPTIC TANK - ISX	1	\$4,772.00	\$4,772		\$0
	Fixture	Total Fixtures	8	\$0.00	\$0		\$0
	Garage	Attached	661	\$31.17	\$20,603		\$0
	Rough In	Laundry Facility	1	\$0.00	\$0		\$0
				Total Detail RCN = RCN + Override RCN:	\$49,929	+	\$0
				Plumbing Adjust:	\$0	Rough-In Adjust:	\$0
Imp Attribute Type:				Imp Attribute Description:		Imp Attribute Adj:	
						Adjustment Type:	

Replacement Cost New (\$): \$359,054

Percent Complete (x): 100.00% \$0

RCN x Perc Complete (\$): \$359,054

Amateur Adj Value (-): 0.00% \$0

Design Adj Value (+): 0.00% \$0

Exterior Adj Value (+): 0.00% \$0

Interior Adj Value (+): 0.00% \$0

Functional Obs Value (-): 0.00% \$0

Economic Obs Value (-): 0.00% \$0

Other Obs Value (-): 0.00% \$0

Physical Depr Value (-): 15.00% \$53,858

Landscaping Cost (+): \$0

RCN Less Depr (=): \$305,196

Condo Percent (x): 100.00% \$0

RCNLD x Condo Perc (\$): \$305,196

Adjustments to RCNLD

Factor \$ Amount

RCN Less Depr (\$): \$305,196

NBHD Adj (x): 1.00 \$0

Market Adjusted Cost (=): \$305,196

Quality Adjustment (x): 0.60 -\$122,078

Property Type Adj (=): 1.00 \$0

Adj Cost before Attrib (=): \$183,118

Total Mult Attrib (x): 1.00 \$0

Total Additive Attrib (+): \$0

Final Adjusted Cost (=): \$183,118

Parcel #: 2084001E Account R000090299 # of Buildings: 1 Report Date: 09/26/2018 Initials: LWULSLAG
EL

Parcel #: 20841004K

Account R000090325

of Buildings: 1

Report Date: 09/26/2018

Initials: LWOLSLAG

EL

Improvement #: 1

NBHD: Residential - 0404 - 00 Quality: Average Plus Condition: Average

Imp Gross SF: 2905 Imp Net SF: 0 Perimeter: 225 Percent Complete: 100%

Bldg Order #:	1	Bldg Desc:	Ranch 1 Story	Bldg SF:	2905
HVAC Type:	Cool Air Ir Exterior:	Frame Syn Plaster	No. of Stories:	1.00	
Year Bld:	2003	Adj Year Bld:	2003	Story Ht:	8
UnAdjBase \$/sf:	90.41	Cost Mult:	1.0300	Local Mult:	1.0000
Perim Mult:	1.0000	# Stories Mult:	1.0000	Story Ht Mult:	1.0000
MH Wall Mult:	1.00	*HVAC \$/sf:	2.34	*Floor \$/sf:	5.80
*Fndation \$/sf:	0.00	*Roof \$/sf:	4.50	*Energy \$/sf:	0.00
Sprinkler \$/sf:	0.00	Sprinkler sf:	0	Sprinkler RCN:	\$0
MH Skirt \$:	0.00	MH Skirt Inft:	0	MH Skirt RCN:	0.00
* These \$/sf Adjustments include all Multipliers				Total Bldg RCN:	\$307,233

AddCode:	Detail Type:	Detail Description:	Units	\$/Unit:	RCN:	Ovrde:	Ovrd \$:
1162	Add On	SEPTIC TANK - ISX	1	\$4,772.00	\$4,772		\$0
1029	Add On	STOCK CORRAL, METAL PO&238		\$10.50	\$2,499		\$0
1279	Add On	PAVING, ASPHALT - PAS	3560	\$3.33	\$11,855		\$0
1301	Add On	OPEN PORCH/PATIO - POR	469	\$16.58	\$7,776		\$0
1459	Add On	CHAIN LINK FENCE - WC	1566	\$2.60	\$4,072		\$0
1289	Add On	CONCRETE PAVING, UNREIN	758	\$5.98	\$4,533		\$0
1489	Add On	FINISHED CEILING-VAH	469	\$4.41	\$2,068		\$0
1489	Add On	FINISHED CEILING-VAH	264	\$4.41	\$1,164		\$0
1433	Add On	FIREPLACE - VDA	1	\$3,785.00	\$3,785		\$0
1458	Add On	GATE, CHAIN LINK - WCG	90	\$11.19	\$1,007		\$0
1301	Add On	OPEN PORCH/PATIO - POR	264	\$16.58	\$4,377		\$0
		Fixture	8	\$0.00	\$0		\$0
		Garage Attached	639	\$30.18	\$19,285		\$0
		Rough In Laundry Facility	1	\$0.00	\$0		\$0
		Total Detail RCN = RCN + Override RCN:			\$67,193	+	\$0
		Plumbing Adjust:		\$0	Rough-In Adjust:		\$0
Imp Attribute Type:	Imp Attribute Description:	Imp Attribute Adj:	Adjustment Type:				

Replacement Cost New (\$): \$374,426

Percent Complete (x): 100.00% \$0

RCN x Perc Complete (\$): \$374,426

Amateur Adj Value (-): 0.00% \$0

Design Adj Value (+): 0.00% \$0

Exterior Adj Value (+): 0.00% \$0

Interior Adj Value (+): 0.00% \$0

Functional Obs Value (-): 0.00% \$0

Economic Obs Value (-): 0.00% \$0

Other Obs Value (-): 0.00% \$0

Physical Depr Value (-): 12.00% \$44,932

Landscaping Cost (+): \$0

RCN Less Depr (=): \$329,494

Condo Percent (x): 100.00% \$0

RCNLD x Condo Perc (\$): \$329,494

Adjustments to RCNLD

Factor	\$ Amount
RCN Less Depr (\$):	\$329,494
NBHD Adj (x):	\$0
Market Adjusted Cost (=):	\$329,494
Quality Adjustment (x):	0.60
Property Type Adj (=):	1.00
Adj Cost before Attrib (=):	\$197,696
Total Mult Attrib (x):	1.00
Total Additive Attrib (+):	\$0
Final Adjusted Cost (=):	\$197,696

Parcel #: 20841004K

Account R000090325

of Buildings: 1

Report Date: 09/26/2018

Initials: LWULSLAG
EL



County of Cochise
**OFFICE OF THE COUNTY
ASSESSOR**
P.O. DRAWER 168
BISBEE, ARIZONA 85603

Philip S. Leiendecker
Assessor

Felix Dagnino
Chief Deputy

TAX YEAR	<u>2018</u>
APPEAL #	<u>5343</u>
PARCEL #	<u>208-40-001E</u>
ASSESSOR DECISION DATE	<u>8/10/2017</u>
PHYSICAL REVIEW (Y/N)	<u>N</u>
FCV	<u>\$201,582-noadjustment</u>
LPV	<u>\$191,103-noadjustment</u>
LEGAL CLASS	<u>3</u>
ASSESSMENT RATIO	<u>10%</u>
APPRAISER	<u>PLeiendecker</u>

BASIS FOR DECISION:

The assessment records for this parcel reflects a 2473 sq ft single family residence, Average Plus quality, masonry block stucco, 100% ceramic tile floor covering, 661 sq ft attached garage; built in 1999. The 2016 valuation was appealed and the decision at that time was to reduce the value to the prior year's level, which was the \$182,003 figure. The 2017 valuation was frozen at that level pursuant to ARS 42-16002(B). For 2018 the frozen value was lifted and the valuation was allowed to calculate using the standard mass appraisal program and did show an increase over the 2017 which had actually remained unchanged since 2014.

The 2018 valuation level is commensurate with the referenced parcels in the appeal. When adjustments are accounted for between properties, the values are extremely comparable. The other parcels referenced did not experience valuation increases for 2018 due to the fact they had not been adjusted downward and frozen at the a lower value as had this parcel. One of the comparable parcels referenced in the appeal (208-44-007C) has a 2018 full cash value of \$279,866 (\$95 per sq ft) and sold recently for \$420,000 (\$142 per sq ft).

The reference to "conversion" as a valuation methodology is not correct. The transition to a new software mass appraisal system by this office has been referred to as a "conversion of data", but that in no way effects the legal valuation process as dictated by standard mass appraisal methodology or statutory process. The 2018 value for this property has been calculated using the replacement cost new less depreciation process and has then been adjusted downward by 40% to adjust for the current market level in the greater Benson market area. This valuation process recalculates the improvement value annually based on the specific specifications of the structure using new construction cost figures. No documentation or sales data was submitted with this appeal to actually demonstrate this property is valued in excess of market value.

APPROVED _____

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:
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: \$201,582.00

LPV: \$191,103.00

The basis for my decision is as follows: This hearing was conducted telephonically at the request of the Appellant, with no objection from the Assessor. The Appellant's primary objection to the recommended values is "conversion." Appellant feels that the Assessor has used an inappropriate computer program known as conversion to increase his property value approximately 10%. The Assessor submitted both a written explanation as well as verbal sworn testimony indicating that the Appellant does not understand what conversion is and how it is used. The evidence presented by the Assessor clearly indicates that conversion is not a valuation method. In summary, the Assessor explained that in the past the Dept. of Revenue provided an assessment database and cost estimator service to the smaller counties in Arizona. That support service ended between 2000 and 2002. Most of the small counties, including Cochise County, chose to contract with a company called CCI/Realware to provide the services no longer available from DOR. In order to begin using the new software, the data from the old system had to be uploaded to the new system and electronically converted to the new format required by the new system. Problems arose with the transfer which caused DOR to allow the counties using the new software to override the newly calculated values and freeze those values at the level prior to the electronic conversion. Due to bankruptcy proceedings, the new owner of the software became Harris Govern and a series of new software versions resulted in more stability of the system and the generation of reliable values. The current values generated by the system have been manually checked and confirmed by reference to supporting market sales. Reduced to absolute simplicity, conversion is not a new method for valuing property, but is simply a new software program for collecting, organizing and verifying value data. The Appellant stated that he will not accept the Assessor's explanation of conversion until a competent legal opinion convinces him that he is incorrect in his understanding of this process. Appellant is aware that he has the right to appeal this decision to the County Board of Equalization and the Arizona Tax Court.

In addition to his arguments about conversion, the Appellant cited a sale on July 28, 2017. This property is located at 570 Tumbleweed Lane. The Assessor argued that

this sale is not an appropriate comparable due to the sale being after the statutory valuation date. The Assessor also noted that this property is a custom home and not comparable to the subject. The Assessor cited four comparable sales which appear to be more similar to the subject in age, location, views, access to pavement and neighborhood characteristics. Using these four comparable and allowing a 40% reduction to be consistent to the Benson market, The Assessor's recommended values appear to be reasonably supported by the evidence and should be approved.

Thank you,

James Riley, Hearing Officer



Cochise County Board of Supervisors

Public Programs...Personal Service
www.cochise.az.gov

ANN ENGLISH
Chairman
District 2

EDWARD T. GILLIGAN
County Administrator

PATRICK G. CALL
Vice-Chairman
District 1

ARLETHE G. RIOS
Clerk of the Board

PEGGY JUDD
Supervisor
District 3

October 17, 2017

Michael C. Compton
PO Box 77
Pomerene AZ 85627

Cochise County Assessor
1415 Melody Lane, Building B
Bisbee, Arizona 85603

Parcel Number 208-40-001E

NOTICE OF DECISION TO TAX APPEAL APPELLANT AND TO COCHISE COUNTY ASSESSOR

A hearing was held by the County-appointed Hearing Officer in the matter of your tax appeal. The Board of Equalization reviewed the matter at its meeting and has made a Decision on your appeal. The Decision of the board is as follows:

From FCV:	\$201,582.00	To FCV:	\$201,582.00
From LPV:	\$191,103.00	To LPV:	\$191,103.00

Basis for Recommendation: The Appellant did not contest the valuation process but the Conversion Process; therefore the Board of Supervisors, acting as the Cochise County Board of Equalization, upheld the Hearing Officer's recommended decision.

If you are dissatisfied with this decision, you may appeal the Decision to the Arizona Tax Court. Any such Appeal must be filed within sixty days of the date this Notice of Decision, but in any case, not later than December 15, 2017. Information, forms and instructions regarding the Arizona Tax Court process can be found online at:

<https://www.superiorcourt.maricopa.gov/SuperiorCourt/LawLibraryResourceCenter/Forms/PropertyTaxCases/index.asp>

The Arizona Tax Court is located at:

125 W. Washington Street
Phoenix, Arizona 85003-2243
602-372-1164

Filing fees for small claims Tax Court Appeals and any other fees can be found online at:

<http://www.clerkofcourt.maricopa.gov/fees.asp>

Sincerely,

A handwritten signature in cursive script that reads "Kim".

Kim Lemons
Assistant to the Clerk of the Board

1415 Melody Lane, Building G
Bisbee, Arizona 85603
520-432-8200
520-432-5016 fax
board@cochise.az.gov



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

Philip 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	Wolslagel

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