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11 SUPERIOR COURT OF ARIZONA

12 IN THE ARIZONA TAX COURT

13 MICHAEL & MARGARET BARNETT,) **Case No. ST2017-000014**
14)
15 Plaintiff,) **STIPULATED JUDGMENT**
16)
17 v.) **(Assigned to Commissioner Lindsay P.**
18) **Abramson)**
19 COCHISE COUNTY, a political)
20 subdivision of the State of Arizona,)
21 Defendant.)

22 The parties to this action having stipulated to the entry of this Judgment and good
23 cause appearing;

24 IT IS ORDERED, ADJUDGED AND DECREED THAT:

- 25 1. The only parcel subject to this judgment is parcel number 103-20-004.
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27 2. For tax year 2017:
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- The full cash value of the subject property shall be reduced from \$17,500 to \$5,250;
- The limited property value of the subject property shall be reduced from \$17,500 to \$5,250;
- The assessment ratio shall remain at 15%;
- The legal class shall remain at 2.0.

3. These values also apply to the 2018 assessment pursuant to A.R.S. § 41-16002 B.

4. Defendant shall recalculate the 2017 and 2018 taxes on the subject property based upon the full cash values, as stated above.

5. Plaintiff is entitled to a refund in an amount equal to any excess in taxes levied, assessed, and actually paid for tax years 2017 and 2018, if any, as a result of any excessive valuations of the subject property, plus interest thereon pursuant to A.R.S. § 42-16214.

6. Defendant shall refund to Plaintiff an amount equal to any excess in 2017 and 2018 taxes levied, assessed and actually paid, if any, plus interest thereon calculated in accordance with A.R.S. § 42-16214. Such refund of tax and interest shall be paid to Plaintiff by the Cochise County Treasurer. The refund shall be made pursuant to A.R.S. § 42-16214.

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