

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

FIFTH KEIL COMPANY

The State Board of Equalization Convened at 9:45 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE **TAX YEAR:** 2020 **PARCEL:** 105-16-027B **DOCKET:** 00574-02-19 **DATE:** 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:	N/A	N/A	N/A	N/A	N/A	N/A
DECISION OF SBOE:	N/A	N/A	N/A	N/A	N/A	N/A

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER REQUESTED THAT THE PETITION BE WITHDRAWN. 285**
- THE RESPONDENT WAS NOTIFIED OF THE REQUEST TO WITHDRAW THE PETITION. 385**
- THE BOARD ALLOWED THE PETITION TO BE WITHDRAWN. THE PETITIONER MAY HAVE THE RIGHT TO APPEAL TO SUPERIOR COURT OR TAX COURT PURSUANT TO A.R.S. 42-16201 OR A.R.S. 42-16204 AS APPLICABLE. 885**

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**PIVOTAL TAX SOLUTIONS, LLC
202 NORTH LINDSAY ROAD
SUITE 201
MESA AZ 85213**

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

2030 EAST LLC ONE EIGHTY THREE INVESTMENT GROUP LLC

The State Board of Equalization Convened at 10:00 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 105-05-124

DOCKET: 00575M-02-19 **DATE:** 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:	N/A	N/A	N/A	N/A	N/A	N/A
DECISION OF SBOE:	N/A	N/A	N/A	N/A	N/A	N/A

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER REQUESTED THAT THE PETITION BE WITHDRAWN. 285**
- THE RESPONDENT WAS NOTIFIED OF THE REQUEST TO WITHDRAW THE PETITION. 385**
- THE BOARD ALLOWED THE PETITION TO BE WITHDRAWN. THE PETITIONER MAY HAVE THE RIGHT TO APPEAL TO SUPERIOR COURT OR TAX COURT PURSUANT TO A.R.S. 42-16201 OR A.R.S. 42-16204 AS APPLICABLE. 885**

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**PIVOTAL TAX SOLUTIONS, LLC
202 NORTH LINDSAY ROAD
SUITE 201
MESA AZ 85213**

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

09-27-2019
 13:20:42

Docket: 00575M-02-19

Tax Payer: 2030 EAST LLC ONE EIGHTY THREE INVESTMENT GROUP LLC

Decision date: 09/19/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 10/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
105-05-124	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
105-04-256C	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

TAO RETIREMENT PLAN FBO TODD A OTIS

The State Board of Equalization Convened at 10:30 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 124-76-040

DOCKET: 00567M-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			24,000	24,000	2	15
DECISION OF SBOE:			24,000	24,000	2	15

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**
- THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315**
- THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500**

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**PROPERTY TAX EVALUATIONS INC
7459 EAST BROADWAY
SUITE 201
TUCSON AZ 85710**

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

09-27-2019
 13:20:42

Docket: 00567M-02-19

Tax Payer: TAO RETIREMENT PLAN FBO TODD A OTIS

Decision date: 09/19/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 10/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
124-76-040	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-038	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-057	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-063	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-064	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-071	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-073	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-074	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-075	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-076	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-077	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-078	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-079	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-080	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

09-27-2019
 13:20:42

Docket: 00567M-02-19

Tax Payer: TAO RETIREMENT PLAN FBO TODD A OTIS

Decision date: 09/19/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 10/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
124-76-081	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-082	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-083	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-084	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-085	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-087	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-088	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-092	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-093	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-103	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-104	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-105	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-110	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-112	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-113	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

09-27-2019
 13:20:42

Docket: 00567M-02-19

Tax Payer: TAO RETIREMENT PLAN FBO TODD A OTIS

Decision date: 09/19/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 10/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
124-76-114	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-115	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-116	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-117	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-118	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-119	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-121	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-122	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-123	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15
124-76-124	5,000	5,000	2	15	24,000	24,000	2	15	24,000	24,000	2	15

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

WISE DOG SV LLC

The State Board of Equalization Convened at 9:30 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 107-16-082

DOCKET: 00573-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			1,256,507	1,256,507	1	18
DECISION OF SBOE:			1,141,984	1,141,984	1	18

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. THE PETITIONER ACCEPTED THE RESPONDENT'S RECOMMENDATION OF VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. 200**

4. **THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 415**

5. **THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 715**

1. The Board has jurisdiction to hear this case.

CONCLUSION OF LAW

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**PIVOTAL TAX SOLUTIONS, LLC
202 NORTH LINDSAY ROAD
SUITE 201
MESA AZ 85213**

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

GERALD F LARSON

The State Board of Equalization Convened at 8:30 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 401-20-156A

DOCKET: 00576-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			55,595	49,563	3	10
DECISION OF SBOE:			47,203	47,203	3	10

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. THE PETITIONER APPEALED THE FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. THE PETITIONER ACCEPTED THE RESPONDENT'S RECOMMENDATION OF VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. 200

4. THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 415

5. THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 715

1. The Board has jurisdiction to hear this case.

CONCLUSION OF LAW

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**GERALD F LARSON
6390 E MOCKINGBIRD RD
PEARCE AZ 85625**

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

JAMES AND LINDA WEILAND

The State Board of Equalization Convened at 9:00 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 401-45-003B

DOCKET: 00577-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			53,209	22,450	M	12.3
DECISION OF SBOE:	17,722	5,519	23,241	22,450	M	13.32

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115

4. THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 415

5. THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 715

1. The Board has jurisdiction to hear this case.

CONCLUSION OF LAW

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**JAMES AND LINDA WEILAND
PO BOX 1004
EAGAR AZ 85925**

STATE BOARD OF EQUALIZATION PARCEL
MIXED RATIO

09-27-2019
14:09:49

Docket: 00577-02-19	Decision Date: 09/19/2019 Taxpayer: JAMES AND LINDA WEILAND							
	Decision Mailing Date: 10/15/2019 Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM							
	Parcel	Mixed Ratio Legal Class Description	SBOE Land Value	Land % Value	Land % Ratio	SBOE Improv. Value	Improv. % Value	Improv. % Ratio
401-45-003B	Class 2 - Land/AG	17,722	87.00	15.00	5,519			
401-45-003B	Class 4.1 - 4.9	17,722	13.00	10.00	5,519	100.00	10.00	

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

RANDALL C AND APRIL MEEK

The State Board of Equalization Convened at 8:45 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 401-42-002

DOCKET: 00578-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			164,120	149,541	M	10.2
DECISION OF SBOE:	35,000	98,710	133,710	131,958	M	10.28

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. THE PETITIONER ACCEPTED THE RESPONDENT'S RECOMMENDATION OF VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. 200**

4. **THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 415**

5. **THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 715**

1. The Board has jurisdiction to hear this case.

CONCLUSION OF LAW

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**RANDALL C AND APRIL MEEK
4683 W COURTLAND RD
ELFRIDA AZ 85610**

STATE BOARD OF EQUALIZATION PARCEL
MIXED RATIO

09-27-2019
14:10:30

Docket: 00578-02-19	Decision Date: 09/19/2019 Taxpayer: RANDALL C AND APRIL MEEK							
	Decision Mailing Date: 10/15/2019 Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM							
	Parcel	Mixed Ratio Legal Class Description	SBOE Land Value	Land % Value	Land % Ratio	SBOE Improv. Value	Improv. % Value	Improv. % Ratio
	401-42-002	Class 2 - Land/AG	35,000	21.00	15.00	98,710		
401-42-002	Class 3 - Residential	35,000			98,710	100.00	10.00	
401-42-002	Class 4.1 - 4.9	35,000	79.00	10.00	98,710			

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

HELPS DODGE CORP

The State Board of Equalization Convened at 2:45 PM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 409-06-020D

DOCKET: 00579-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			501,924	501,924	2	15
DECISION OF SBOE:			501,924	501,924	2	15

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**

4. **THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315**

5. **THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500**

CONCLUSION OF LAW

1. The Board has jurisdiction to hear this case.

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100**

TUCSON ARIZONA 85712

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

PHELPS DODGE CORP

The State Board of Equalization Convened at 2:15 PM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 408-31-022D

DOCKET: 00580-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			114,370	114,370	2	15
DECISION OF SBOE:			114,370	114,370	2	15

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**

4. **THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315**

5. **THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500**

CONCLUSION OF LAW

1. The Board has jurisdiction to hear this case.

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100**

TUCSON ARIZONA 85712

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

SOUTH PLAZA VISTA LLC

The State Board of Equalization Convened at 11:00 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 107-16-032B

DOCKET: 00581-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			7,349,441	7,229,572	1	18
DECISION OF SBOE:			5,939,264	5,842,395	1	18

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE COST APPROACH TO VALUE . 110**
- THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE COST APPROACH TO VALUE. 410**
- THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE COST APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 4216002. 710**

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100

TUCSON ARIZONA 85712**

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

PHELPS DODGE CORP

The State Board of Equalization Convened at 1:45 PM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE **TAX YEAR:** 2020 **PARCEL:** 408-18-025C **DOCKET:** 00582-02-19 **DATE:** 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			259,179	259,179	2	15
DECISION OF SBOE:			259,179	259,179	2	15

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**
- THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315**
- THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500**

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: if the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100

TUCSON ARIZONA 85712

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

PHELPS DODGE CORP

The State Board of Equalization Convened at 2:00 PM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 408-31-006Q

DOCKET: 00583M-02-19 **DATE:** 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			209,385	209,385	2	15
DECISION OF SBOE:			209,385	209,385	2	15

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**

4. **THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315**

5. **THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500**

CONCLUSION OF LAW

1. The Board has jurisdiction to hear this case.

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100**

TUCSON ARIZONA 85712

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

09-27-2019
 13:20:42

Docket: 00583M-02-19

Tax Payer: PHELPS DODGE CORP

Decision date: 09/19/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 10/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
408-31-006Q	500				209,385	209,385	2	15	209,385	209,385	2	15
408-31-006T	500				735,375	735,375	2	15	735,375	735,375	2	15
408-31-006V	500				450,000	450,000	2	15	450,000	450,000	2	15
408-31-006W	500				457,610	457,610	2	15	457,610	457,610	2	15
408-31-006X	500				322,500	322,500	2	15	322,500	322,500	2	15
408-31-006Y	500				219,645	219,645	2	15	219,645	219,645	2	15

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

HELPS DODGE CORP

The State Board of Equalization Convened at 2:30 PM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 408-31-022E

DOCKET: 00584-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			576,648	576,648	M	16
DECISION OF SBOE:			576,648	576,648	2	15.00

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**

2. The appeal was timely filed. X yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**

4. **THE RESPONDENT RECOMMENDED THE LEGAL CLASSIFICATION BE CHANGED TO REFLECT THE CURRENT USE OF THE SUBJECT PROPERTY . 430**

5. **THE BOARD ACCEPTS THE LEGAL CLASSIFICATION RECOMMENDED BY THE RESPONDENT. THE LEGAL CLASSIFICATION FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 730**

CONCLUSION OF LAW

1. The Board has jurisdiction to hear this case.

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO: **THE BAIN LAW FIRM PLLC**
6057 E GRANT RD STE 100

TUCSON ARIZONA 85712

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

PHELPS DODGE CORP

The State Board of Equalization Convened at 3:00 PM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 611-05-119

DOCKET: 00585-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			83,460	83,460	2	15
DECISION OF SBOE:			83,460	83,460	2	15

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115

4. THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315

5. THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500

1. The Board has jurisdiction to hear this case.

CONCLUSION OF LAW

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100

TUCSON ARIZONA 85712

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

HELPS DODGE CORP

The State Board of Equalization Convened at 11:15 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE TAX YEAR: 2020 PARCEL: 611-05-123 DOCKET: 00586-02-19 DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			844,372	844,372	M	15.7
DECISION OF SBOE:	844,372		844,372	844,372	M	15.07

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115
- THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315
- THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO: THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100
TUCSON ARIZONA 85712

STATE BOARD OF EQUALIZATION PARCEL
MIXED RATIO

09-27-2019
13:32:53

Docket: 00586-02-19	Decision Date: 09/19/2019 Taxpayer: PHELPS DODGE CORP							
	Decision Mailing Date: 10/15/2019 Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM							
	Parcel	Mixed Ratio Legal Class Description	SBOE Land Value	Land % Value	Land % Ratio	SBOE Improv. Value	Improv. % Value	Improv. % Ratio
	611-05-123	Class 1 - current year	844,372	2.37	18.00		100.00	18.00
611-05-123	Class 2 - Land/AG	844,372	97.63	15.00				

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

PHELPS DODGE CORP

The State Board of Equalization Convened at 11:30 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 611-05-130

DOCKET: 00587-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			921,172	921,172	M	17.9
DECISION OF SBOE:	28,888	892,284	921,172	921,172	M	17.91

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**
- THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315**
- THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500**

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100**

TUCSON ARIZONA 85712

**STATE BOARD OF EQUALIZATION PARCEL
MIXED RATIO**

09-27-2019
13:33:33

Docket: 00587-02-19	Decision Date: 09/19/2019 Taxpayer: PHELPS DODGE CORP							
	Decision Mailing Date: 10/15/2019 Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM							
	Parcel	Mixed Ratio Legal Class Description	SBOE Land Value	Land % Value	Land % Ratio	SBOE Improv. Value	Improv. % Value	Improv. % Ratio
	611-05-130	Class 1 - current year	28,888	6.00	18.00	892,284	100.00	18.00
611-05-130	Class 2 - Land/AG	28,888	94.00	15.00	892,284			

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

SV APARTMENTS LLC

The State Board of Equalization Convened at 11:45 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 106-46-022B

DOCKET: 00588-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			1,110,984	1,110,984	2	15
DECISION OF SBOE:			1,110,984	1,110,984	2	15

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115
- THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315
- THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: if the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100

TUCSON ARIZONA 85712

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

GH LOAN LLC

The State Board of Equalization Convened at 1:00 PM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 124-16-005B

DOCKET: 00589M-02-19 **DATE:** 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			542,636	542,636	2	15
DECISION OF SBOE:			162,755	162,755	2	15

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115

4. THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 415

5. THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 715

CONCLUSION OF LAW

1. The Board has jurisdiction to hear this case.

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, Inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100**

TUCSON ARIZONA 85712

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

09-27-2019
 13:20:42

Docket: 00589M-02-19

Tax Payer: GH LOAN LLC

Decision date: 09/19/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 10/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
124-16-005B	500				542,636	542,636	2	15	162,755	162,755	2	15
124-16-003L	500				24,000	19,448	2	15	24,000	19,448	2	15
124-16-003N	500				24,000	19,448	2	15	24,000	19,448	2	15

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

FIDELITY NATL TITLE TR 10470

The State Board of Equalization Convened at 1:15 PM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 402-27-010D

DOCKET: 00590-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			243,626	243,626	2	15
DECISION OF SBOE:			194,900	194,900	2	15

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**
- THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 415**
- THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 715**

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100**

TUCSON ARIZONA 85712

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

PHELPS DODGE CORP

The State Board of Equalization Convened at 10:45 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 103-70-001

DOCKET: 00591M-02-19 **DATE:** 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			246,340	246,340	2	15
DECISION OF SBOE:			67,710	67,710	1	18.00

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**

4. **THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 415**

5. **THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 715**

CONCLUSION OF LAW

1. The Board has jurisdiction to hear this case.

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100**

TUCSON ARIZONA 85712

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

09-27-2019
 13:20:42

Docket: 00591M-02-19

Tax Payer: PHELPS DODGE CORP

Decision date: 09/19/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 10/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
103-70-001	500				246,340	246,340	2	15	67,710	67,710	1	18
103-70-002	500				116,774	116,774	2	15	33,008	32,877	2	15
103-70-004	500				175,528	175,528	2	15	175,528	175,528	2	15
103-70-005	500				155,671	155,671	2	15	155,671	155,671	2	15
103-70-006	500				93,060	93,060	2	15	8,061	8,029	2	15
103-70-007	500				12,740	12,740	2	15	12,740	12,740	2	15
103-70-009	500				6,678	6,678	2	15	6,678	6,678	2	15
103-70-011	500				127,921	127,921	2	15	127,921	127,921	2	15
103-70-012	500				155,503	155,503	2	15	29,252	29,136	2	15
103-70-013	500				3,345	3,345	2	15	3,345	3,345	2	15
103-70-023	500				8,892	8,892	2	15	8,892	8,892	2	15
103-70-025	500				7,350	7,350	2	15	7,350	7,350	2	15
103-70-027	500				39,749	39,749	2	15	39,749	39,749	2	15
103-70-028A	500				18,612	18,612	2	15	18,612	18,612	2	15
103-70-030B	500				77,948	77,948	2	15	77,948	77,948	2	15

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

09-27-2019
 13:20:42

Docket: 00591M-02-19

Tax Payer: PHELPS DODGE CORP

Decision date: 09/19/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 10/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
103-70-031	500				4,200	4,200	2	15	4,200	4,200	2	15
103-70-032	500				4,200	4,200	2	15	4,200	4,200	2	15

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

PHELPS DODGE CORP

The State Board of Equalization Convened at 1:30 PM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 408-01-007

DOCKET: 00592-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			224,320	224,320	2	15
DECISION OF SBOE:			224,320	224,320	2	15

FINDINGS OF FACT

1. The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of

COCHISE

2. The appeal was timely filed. X yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**

4. **THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315**

5. **THE BOARD FINDS THE SUBJECT PROPERTY CORRECTLY VALUED. 500**

CONCLUSION OF LAW

1. The Board has jurisdiction to hear this case.

2. Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.

3. The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).

4. Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).

5. Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**THE BAIN LAW FIRM PLLC
6057 E GRANT RD STE 100**

TUCSON ARIZONA 85712

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

LEWIS BENSON PROPERTIES LLC

The State Board of Equalization Convened at 10:15 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 123-08-122D

DOCKET: 00632-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			854,869	854,869	1	18
DECISION OF SBOE:			800,000	693,635	1	18

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. X yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 115**
- THE RESPONDENT'S BASIS FOR VALUE WAS THE COST APPROACH TO VALUE AND CONSTRUCTION COST DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 310**
- THE BOARD FINDS THE FULL CASH VALUE EXCESSIVE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 515**

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

**SAGE TAX APPEALS, LLC
6061 E. GRANT ROAD
TUCSON AZ 85712**

ARIZONA STATE BOARD OF EQUALIZATION

100 NORTH 15TH AVENUE, SUITE 130 PHOENIX AZ 85007 (602)364-1600

NOTICE OF DECISION IS HEREBY GIVEN TO:

LRS INVESTMENTS

The State Board of Equalization Convened at 9:15 AM on 09/19/19 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2020

PARCEL: 409-03-102

DOCKET: 00633-02-19

DATE: 10/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			280,790	278,281	1	18
DECISION OF SBOE:			250,000	247,766	1	18

FINDINGS OF FACT

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed. yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. THE PETITIONER ACCEPTED THE RESPONDENT'S RECOMMENDATION OF VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. 200
- THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. 415
- THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE SALES COMPARISON (MARKET) APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 715

CONCLUSION OF LAW

- The Board has jurisdiction to hear this case.
- Full Cash Value is the total value of the land and any improvements thereto and is synonymous with market value, unless a statutory method is prescribed.
- The assessor shall prepare the valuation of all real property in accordance with standard appraisal methods and techniques pursuant to Department of Revenue manuals and procedures (A.R.S. 42-11054).
- Any person owning, claiming or having possession or control of property may, after March 1, inquire as to the valuation of such property found by the assessor for placement on the roll (A.R.S. 42-15101).
- Limited property value is a ministerial calculation and is defined as Rule A: The sum of the last year's limited value plus 5% (10% prior the Proposition 117) or Rule B: If the property is new, had a change in use or significantly changed physically, the limited property value will be a percentage of full cash value comparable to that of other properties of the same or similar use or classification. Limited property value may not exceed the current full cash value (A.R.S. 42-13304).

NOTICE OF DECISION IS HEREBY GIVEN TO:

LRS INVESTMENTS
1748 W VAN BUREN
PHOENIX AZ 85007