

**ARIZONA STATE BOARD OF EQUALIZATION**

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

**NOTICE OF DECISION IS HEREBY GIVEN TO:**

**SALONIA, MICHAEL & CHRISTINE M**

The State Board of Equalization Convened at 8:30 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 120-31-053      **DOCKET:** 01915-02-19      **DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			337,000	327,630	3	10
<b>DECISION OF SBOE:</b>			220,584	214,451	3	10

**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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**
- PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452**
- THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752**

**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:**

**SALONIA, MICHAEL & CHRISTINE M  
PO BOX 572  
SAINT DAVID AZ 85630**

**ARIZONA STATE BOARD OF EQUALIZATION****NOTICE OF DECISION IS HEREBY GIVEN TO:**

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

**MOORE KEVIN & LISA**

The State Board of Equalization Convened at 8:45 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE**TAX YEAR:** 2020**PARCEL:** 408-02-005D**DOCKET:** 01916-02-19**DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			211,930	206,542	2	15
<b>DECISION OF SBOE:</b>			158,948	154,912	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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**4. **PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452**5. **THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752**

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:**

**MOORE KEVIN & LISA**  
**3660 N LONGWOOD PLACE**  
**TUCSON AZ 85750**



STATE BOARD OF EQUALIZATION  
 PARCEL MIXED RATIO

11-08-2019  
 17:14:24

<b>Docket: 01917-02-19</b>	<b>Decision Date: 11/07/2019      Taxpayer: BARANSKI TERRY J/THOMAS TIA L</b>							
	<b>Decision Mailing Date: 11/15/2019      Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM</b>							
	Parcel	Mixed Ratio Legal Class Description	SBOE Land Value	Land % Value	Land % Ratio	SBOE Improv. Value	Improv. % Value	Improv. % Ratio
	208-76-003E	Class 2 - Land/AG	28,968	52.00	15.00	5,687		
208-76-003E	Class 4.1 - 4.9	28,968	48.00	10.00	5,687	100.00	10.00	

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

CHAMBERS, SHANE R

The State Board of Equalization Convened at 9:15 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE**TAX YEAR:** 2020**PARCEL:** 104-85-006B**DOCKET:** 01918-02-19**DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			234,581	233,461	3	10
<b>DECISION OF SBOE:</b>			175,474	174,636	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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**4. **PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452**5. **THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752**

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:****CHAMBERS, SHANE R  
6630 S VETERANS LN  
HEREFORD AZ 85615**

**ARIZONA STATE BOARD OF EQUALIZATION**

**NOTICE OF DECISION IS HEREBY GIVEN TO:**

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

**WILLIAM FREDERICK BAILEY**

The State Board of Equalization Convened at 9:30 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 103-62-077      **DOCKET:** 01922-02-19      **DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			102,808	102,447	6	5
<b>DECISION OF SBOE:</b>			84,303	83,925	6	5

**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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**
- 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 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:** **WILLIAM FREDERICK BAILEY**  
**PO BOX 647**  
**BISBEE AZ 85603**

**ARIZONA STATE BOARD OF EQUALIZATION**

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

**NOTICE OF DECISION IS HEREBY GIVEN TO:**

**SOUTHWEST SEA LAND LLC**

The State Board of Equalization Convened at 9:45 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 404-44-078      **DOCKET:** 01923M-02-19      **DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			9,000	9,000	2	15
<b>DECISION OF SBOE:</b>			4,000	4,000	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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**
- PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452**
- THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752**

**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:**    **SOUTHWEST SEA LAND LLC**  
**DIDI FREEMAN**  
**551 CARLA WAY**  
**LA JOLLA CA 92037**

STATE BOARD OF EQUALIZATION  
 MULTIPLE PARCEL DECISION LISTING

11-08-2019  
 17:13:55

Docket: 01923M-02-19

Tax Payer: SOUTHWEST SEA LAND LLC

Decision date: 11/07/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 11/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
404-44-078	4,000				9,000	9,000	2	15	4,000	4,000	2	15
405-68-051	4,000				9,000	9,000	2	15	4,000	4,000	2	15
405-68-052	4,000				9,000	9,000	2	15	4,000	4,000	2	15
405-68-057	4,000				9,000	9,000	2	15	4,000	4,000	2	15
407-57-003B	30,000				51,400	51,221	2	15	35,385	35,262	2	15
407-57-009G	5,000				11,751	11,453	2	15	8,092	7,887	2	15
409-08-077	3,000				8,000	8,000	2	15	4,000	4,000	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:**

**TED AMOX & JESSICA J. NESBITT**

The State Board of Equalization Convened at 10:00 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 208-29-006C      **DOCKET:** 01924-02-19      **DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			165,055	163,646	4	10
<b>DECISION OF SBOE:</b>			27,807	27,603	4	10

**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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**
- PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452**
- THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752**

**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:**

**TED AMOX  
2259 N. OCOTILLO RD  
BENSON AZ 85602**



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

CALAME EDWIN R JR & CYNTHIA D

The State Board of Equalization Convened at 10:30 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 112-07-003B      **DOCKET:** 01926-02-19      **DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			109,023	107,997	M	14.4
<b>DECISION OF SBOE:</b>			67,408	66,938	2	15.00

**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 VALUATION OF PROPERTIES SIMILAR TO THE SUBJECT PROPERTY. 420**
- 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:**  
**CALAME EDWIN R JR & CYNTHIA D**  
**13303 S DESERT DAWN DR**  
**PEARCE AZ 85625**

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

SHASTEEN ROLF EDWARD

The State Board of Equalization Convened at 10:45 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE**TAX YEAR:** 2020**PARCEL:** 103-61-303**DOCKET:** 01927-02-19**DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			348,067	347,318	4	10
<b>DECISION OF SBOE:</b>			250,370	249,830	4	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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**4. **PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452**5. **THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752**

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:**

**SHASTEEN ROLF EDWARD**  
**PO BOX 5818**  
**LINCOLN NE 68505**

**ARIZONA STATE BOARD OF EQUALIZATION**

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

**NOTICE OF DECISION IS HEREBY GIVEN TO:**

**BLOOD ORA AND CYNTHIA**

The State Board of Equalization Convened at 10:30 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 105-89-005      **DOCKET:** 01938-02-19      **DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			251,131	249,119	3	10
<b>DECISION OF SBOE:</b>			229,777	229,777	3	10

**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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**
- THE RESPONDENT DETERMINED THE VALUATION AND LEGAL CLASSIFICATION WERE ESTABLISHED ACCORDING TO STATUTORY LAW. 330**
- THE HEARING OFFICER DETERMINED THE NOTICE OF AMENDED PROPERTY VALUATION PURSUANT TO (A.R.S.) 42-15105 DOES NOT APPLY TO THE SUBJECT PROPERTY. PROPERTY THAT HAS ESCAPED VALUATION MUST BE PLACED ON THE ASSESSOR'S ROLL PURSUANT TO THE CORRECTION STATUTE A.R.S. 42-16251.3 (E) (III). 9209**

**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:**

**BLOOD ORA AND CYNTHIA  
5283 S CALLE CORO  
SIERRA VISTA AZ 85650**



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

CARDWELLS SERVICE LLC

The State Board of Equalization Convened at 12:15 PM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 124-03-055      **DOCKET:** 02013-02-19      **DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			21,902	21,871	2	15
<b>DECISION OF SBOE:</b>			15,000	14,979	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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**
- PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452**
- THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752**

**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:**  
**CARDWELLS SERVICE LLC**  
**2213 E BLANCHE RD DR**  
**PHOENIX AZ 85022**

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

RICHARD A GUERRA

The State Board of Equalization Convened at 11:15 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE**TAX YEAR:** 2020**PARCEL:** 123-23-166**DOCKET:** 02014-02-19**DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			50,141	49,513	4	10
<b>DECISION OF SBOE:</b>			43,742	43,194	4	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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299

4. PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452

5. THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752

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:**

**RICHARD A GUERRA**  
**262 S GILA ST**  
**BENSON AZ 85602**



**ARIZONA STATE BOARD OF EQUALIZATION**

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

**NOTICE OF DECISION IS HEREBY GIVEN TO:**

**JOHN WESTHEAD**

The State Board of Equalization Convened at 11:30 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 105-94-051      **DOCKET:** 02016-02-19      **DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			205,779	204,131	4	10
<b>DECISION OF SBOE:</b>			199,365	197,768	4	10

**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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**
- PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452**
- THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752**

**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:**

**JOHN WESTHEAD  
1075 ZANG STREET  
GOLDEN CO 80401**

**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 WILLIAM F III. & APRIL L**

The State Board of Equalization Convened at 11:45 AM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 203-29-209      **DOCKET:** 02017-02-19      **DATE:** 11/15/19

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

**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 REQUESTED THAT THE PETITION BE WITHDRAWN. 285

4. THE RESPONDENT WAS NOTIFIED OF THE REQUEST TO WITHDRAW THE PETITION. 385

5. 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**

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:**

**LEWIS WILLIAM F III. & APRIL L  
810 N MESA AVE  
WILLCOX AZ 85643**

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

GLENN RANCH CORP

The State Board of Equalization Convened at 2:00 PM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE**TAX YEAR:** 2020**PARCEL:** 411-15-006**DOCKET:** 02089-02-19**DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			37,202	36,938	M	17
<b>DECISION OF SBOE:</b>	19,087	130	19,217	19,097	M	16.09

**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 INCOME APPROACH TO VALUE. 405**5. **THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE BASED ON THE INCOME APPROACH TO VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 705**

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:**

**GLENN RANCH CORP  
PO BOX 1039  
DOUGLAS AZ 85608**

STATE BOARD OF EQUALIZATION  
 PARCEL MIXED RATIO

11-08-2019  
 17:14:24

<b>Docket: 02089-02-19</b>	<b>Decision Date: 11/07/2019      Taxpayer: GLENN RANCH CORP</b>							
	<b>Decision Mailing Date: 11/15/2019      Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM</b>							
	Parcel	Mixed Ratio Legal Class Description	SBOE Land Value	Land % Value	Land % Ratio	SBOE Improv. Value	Improv. % Value	Improv. % Ratio
	411-15-006	Class 1 - current year	19,087	36.67	18.00	130		
411-15-006	Class 2 - Land/AG	19,087	63.33	15.00	130	100.00	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:**

**BECKMAN JOHN R**

The State Board of Equalization Convened at 2:15 PM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE

**TAX YEAR:** 2020

**PARCEL:** 107-59-037G

**DOCKET:** 02090-02-19

**DATE:** 11/15/19

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

**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 REQUESTED THAT THE PETITION BE WITHDRAWN. 285**
4. **THE RESPONDENT WAS NOTIFIED OF THE REQUEST TO WITHDRAW THE PETITION. 385**
5. **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**

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:**

**BECKMAN JOHN R  
3990 S MOSON RD  
SIERRA VISTA AZ 85650**

**ARIZONA STATE BOARD OF EQUALIZATION**

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

**NOTICE OF DECISION IS HEREBY GIVEN TO:**

**OSHAUGHNESS AMY**

The State Board of Equalization Convened at 1:30 PM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 109-13-053C      **DOCKET:** 02091-02-19      **DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			73,061	72,351	3	10
<b>DECISION OF SBOE:</b>			65,592	64,915	3	10

**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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299**
- PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452**
- THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752**

**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:**    **OSHAUGHNESS AMY**  
**PO BOX 1056**  
**TOMBSTONE AZ 85638**





STATE BOARD OF EQUALIZATION  
 PARCEL MIXED RATIO

11-08-2019  
 17:14:24

<b>Docket: 02093-02-19</b>	<b>Decision Date: 11/07/2019</b>		<b>Taxpayer: STAATS KAI</b>					
	<b>Decision Mailing Date: 11/15/2019</b>		<b>Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM</b>					
	Parcel	Mixed Ratio Legal Class Description	SBOE Land Value	Land % Value	Land % Ratio	SBOE Improv. Value	Improv. % Value	Improv. % Ratio
209-42-010A	Class 2 - Land/AG	30,083	48.86	15.00	121,140			
209-42-010A	Class 3 - Residential	30,083	51.14	10.00	121,140	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:**

**BANYAN FARMS LLC**

The State Board of Equalization Convened at 1:45 PM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 401-01-003E      **DOCKET:** 02144M-02-19      **DATE:** 11/15/19

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

**BANYAN FARMS LLC  
8180 N HAYDEN RD  
SUITE D-107  
SCOTTSDALE AZ 85258**

STATE BOARD OF EQUALIZATION  
 MULTIPLE PARCEL DECISION LISTING

11-08-2019  
 16:36:06

Docket: 02144M-02-19

Tax Payer: BANYAN FARMS LLC

Decision date: 11/07/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 11/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
401-01-003E	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
305-43-056F	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The State Board of Equalization Convened at 2:45 PM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE

**TAX YEAR:** 2020

**PARCEL:** 208-75-002

**DOCKET:** 02155M-02-19

**DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			25,490	25,080	2	15
<b>DECISION OF SBOE:</b>			25,490	25,080	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

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3. **THE PETITIONER APPEALED THE FULL CASH VALUE AND REQUESTED AGRICULTURAL VALUATION BASED ON THE CURRENT USE OF THE SUBJECT PROPERTY. 280**

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4. **THE RESPONDENT DETERMINED THE VALUATION AND LEGAL CLASSIFICATION WERE ESTABLISHED ACCORDING TO STATUTORY LAW. 330**

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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:**

**GRAHAM JAMES H/RUTH E  
3649 N GOLDEN RULE ROAD  
COCHISE AZ 85606**

STATE BOARD OF EQUALIZATION  
 MULTIPLE PARCEL DECISION LISTING

11-08-2019  
 17:13:55

Docket: 02155M-02-19

Tax Payer: GRAHAM JAMES H/RUTH E

Decision date: 11/07/2019

Location: 002 - COCHISE COUNTY BOS EXECUTIVE CONFERENCE ROOM

Decision mail dt 11/15/2019

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
208-75-002	0				25,490	25,080	2	15	25,490	25,080	2	15
208-74-003B	0				17,700	17,415	2	15	17,700	17,415	2	15
208-75-013	0				21,021	20,683	2	15	21,021	20,683	2	15

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

5 CLAWSON AVENUE BISBEE LLC

The State Board of Equalization Convened at 3:00 PM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE

**TAX YEAR:** 2020

**PARCEL:** 103-62-219

**DOCKET:** 02162-02-19

**DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			342,491	341,752	4	10
<b>DECISION OF SBOE:</b>			242,400	241,313	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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299

4. PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452

5. THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752

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:**

**5 CLAWSON AVENUE BISBEE LLC  
PO BOX 1797  
TEMPE AZ 85280**

**ARIZONA STATE BOARD OF EQUALIZATION****NOTICE OF DECISION IS HEREBY GIVEN TO:**

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

**JOHNSON TERRI L/KOEPNICK MARJORIE K**

The State Board of Equalization Convened at 3:15 PM on 11/07/19 and reached a decision on the property identified below.

**LOCATION:** COCHISE**TAX YEAR:** 2020**PARCEL:** 104-16-012A**DOCKET:** 02163-02-19**DATE:** 11/15/19

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			123,347	121,977	3	10
<b>DECISION OF SBOE:</b>			90,000	89,000	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 DID NOT APPEAR AT THE SCHEDULED TIME OF HEARING. ALL AVAILABLE EVIDENCE RELATING TO THE VALUATION AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY WAS REVIEWED. 299

4. PRIOR TO THE HEARING, THE PETITIONER AND RESPONDENT ENTERED INTO AGREEMENT OF THE STIPULATED FULL CASH VALUE AND/OR CLASSIFICATION FOR THE SUBJECT PROPERTY. 452

5. THE BOARD FINDS THE PETITIONER AND RESPONDENT ENTERED INTO A STIPULATION OF THE FULL CASH VALUE AND/OR CLASSIFICATION OF THE SUBJECT PROPERTY. THE BOARD ISSUES THIS DECISION IN ACCORDANCE WITH THAT STIPULATION. 752

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).

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**NOTICE OF DECISION IS HEREBY GIVEN TO:****JOHNSON TERRI L/KOEPNICK MARJORIE K  
8120 S HOPE PL  
HEREFORD AZ 85615**