

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 2:45 PM on 10/01/20 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2021

PARCEL: 124-16-005B

DOCKET: 01634M-02-20 **DATE:** 10/20/20

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			162,755	162,755	2	15
DECISION OF SBOE:			162,755	162,755	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. yes no
- THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE. THE PETITIONER DOES NOT ACCEPT THE RECOMMENDATION BY THE RESPONDENT THAT THE VALUE AND LEGAL CLASSIFICATION REMAIN UNCHANGED BUT RESERVES THE RIGHT TO FURTHER APPEAL. 254**
- THE NOTICE FULL CASH VALUE AND LEGAL CLASSIFICATION WAS NOT CHANGED BY THE RESPONDENT FOR THE SUBJECT PROPERTY. 450**
- THE BOARD ACCEPTS THE RECOMMENDATION TO LEAVE THE VALUES AND LEGAL CLASSIFICATION OF THE SUBJECT PROPERTY UNCHANGED. THE PETITIONER RESERVES THE RIGHT TO FURTHER APPEAL TO COURT. 750**

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 AZ 85712**

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 15:13:07

Docket: 01634M-02-
 20

Tax Payer: GH LOAN LLC

Decision date: 10/01/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

OWNER'S ESTIMATE

NOTICE VALUE

S.B.O.E DECISION

PARCEL	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
124-16-005B					162,755	162,755	2	15	162,755	162,755	2	15
124-16-003L					24,000	20,421	2	15	24,000	20,421	2	15
124-16-003N					24,000	20,421	2	15	24,000	20,421	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 3:15 PM on 10/01/20 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2021

PARCEL: 408-31-006F

DOCKET: 01617M-02-20

DATE: 10/20/20

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			190,727	190,727	2	15
DECISION OF SBOE:			190,727	190,727	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. yes no

3. **THE PETITIONER APPEALED THE FULL CASH VALUE AS EXCESSIVE. THE PETITIONER DOES NOT ACCEPT THE RECOMMENDATION BY THE RESPONDENT THAT THE VALUE AND LEGAL CLASSIFICATION REMAIN UNCHANGED BUT RESERVES THE RIGHT TO FURTHER APPEAL. 254**

4. **THE NOTICE FULL CASH VALUE AND LEGAL CLASSIFICATION WAS NOT CHANGED BY THE RESPONDENT FOR THE SUBJECT PROPERTY. 450**

5. **THE BOARD ACCEPTS THE RECOMMENDATION TO LEAVE THE VALUES AND LEGAL CLASSIFICATION OF THE SUBJECT PROPERTY UNCHANGED. THE PETITIONER RESERVES THE RIGHT TO FURTHER APPEAL TO COURT. 750**

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 AZ 85712

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 13:45:59

Docket: 01617M-02-
 20

Tax Payer: PHELPS DODGE CORP

Decision date: 10/01/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
408-31-006F					190,727	190,727	2	15	190,727	190,727	2	15
408-31-006C					84,326	84,326	2	15	84,326	84,326	2	15
408-31-006D					152,216	152,216	2	15	152,216	152,216	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 9:50 AM on 10/12/20 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2021

PARCEL: 103-70-004

DOCKET: 01385M-02-20

DATE: 10/20/20

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			175,528	175,528	1	18
DECISION OF SBOE:			175,528	175,528	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 AS EXCESSIVE BASED ON THE COST APPROACH TO VALUE . 110**

4. **THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE COST APPROACH TO VALUE. 410**

5. **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**

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 AZ 85712

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 13:45:59

Docket: 01385M-02-
 20

Tax Payer: PHELPS DODGE CORP

Decision date: 10/12/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

OWNER'S ESTIMATE

NOTICE VALUE

S.B.O.E DECISION

PARCEL	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
103-70-004					175,528	175,528	1	18	175,528	175,528	1	18
103-70-001					67,710	67,710	1	18	67,710	67,710	1	18
103-70-002					33,008	33,008	2	15	33,008	33,008	2	15
103-70-005					155,671	155,671	1	18	155,671	155,671	1	18
103-70-006					8,061	8,061	2	15	8,061	8,061	2	15
103-70-007					2,744	2,744	2	15	2,744	2,744	2	15
103-70-009					6,678	6,678	2	15	6,678	6,678	2	15
103-70-011					127,921	127,921	1	18	29,563	29,563	1	18
103-70-012					29,252	29,252	2	15	29,252	29,252	2	15
103-70-013					3,345	3,345	2	15	3,345	3,345	2	15
103-70-023					8,892	8,892	2	15	8,892	8,892	2	15
103-70-025					7,350	7,350	2	15	7,350	7,350	2	15
103-70-027					39,749	33,599	1	18	10,687	10,687	1	18
103-70-028A					20,414	19,543	1	18	2,495	2,495	2	15

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 13:45:59

Docket: 01385M-02-
 20

Tax Payer: PHELPS DODGE CORP

Decision date: 10/12/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
103-70-030B					77,948	81,845	1	18	53,548	53,548	4	10
103-70-031					4,200	4,200	2	15	4,200	4,200	2	15
103-70-032					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:

CORONADO COCHISE VENTURE

The State Board of Equalization Convened at 2:00 PM on 10/01/20 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2021

PARCEL: 106-75-114

DOCKET: 01526M-02-20 **DATE:** 10/20/20

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			4,211,770	3,592,246	1	18
DECISION OF SBOE:			3,464,147	3,464,147	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 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 AZ 85712**

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 13:54:23

Docket: 01526M-02-
 20

Tax Payer: CORONADO COCHISE VENTURE

Decision date: 10/01/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

PARCEL	FCV	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION		
		LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
106-75-114					4,211,770	3,592,246	1	18	3,464,147	3,464,147	1	18
106-75-115					2,723,632	2,269,933	1	18	2,331,484	2,269,933	1	18

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 8:50 AM on 10/12/20 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2021

PARCEL: 408-31-006T

DOCKET: 01911M-02-20 **DATE:** 10/20/20

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			735,375	735,375	2	15
DECISION OF SBOE:			735,375	735,375	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 VALUATION OF PROPERTIES SIMILAR TO THE SUBJECT PROPERTY. 120**

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 AZ 85712

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 13:45:59

Docket: 01911M-02-
 20

Tax Payer: PHELPS DODGE CORP

Decision date: 10/12/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

OWNER'S ESTIMATE

NOTICE VALUE

S.B.O.E DECISION

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

PHELPS DODGE CORP

The State Board of Equalization Convened at 9:30 AM on 10/12/20 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2021

PARCEL: 408-31-022E

DOCKET: 01913-02-20

DATE: 10/20/20

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			644,762	605,480	M	16.2
DECISION OF SBOE:	118,660	385,889	504,549	495,494	M	15.76

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 VALUATION OF PROPERTIES SIMILAR TO THE SUBJECT PROPERTY. 120**

4. **THE RESPONDENT RECOMMENDED A REDUCTION OF THE FULL CASH VALUE BASED UPON THE COST APPROACH TO VALUE. 410**

5. **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

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 AZ 85712

STATE BOARD OF EQUALIZATION PARCEI
MIXED RATIO

10-12-2020
14:21:56

Docket: 01913-02-20	Decision Date: 10/12/2020 Taxpayer: PHELPS DODGE CORP							
	Decision Mailing Date: 10/20/2020 Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL							
	Parcel	Mixed Ratio Legal Class Description	SBOE Land Value	Land % Value	Land % Ratio	SBOE Improv. Value	Improv. % Value	Improv. % Ratio
	408-31-022E	Class 1 - current year	118,660	8.00	18.00	385,889	30.54	18.00
408-31-022E	Class 2 - Land/AG	118,660	92.00	15.00	385,889	69.46	15.00	

MIXED USE RATIO / LPV ANALYSIS - MARICOPA

10/12/20	LOCATION:	COCHISE
	DOCKET:	1913
	NOT FCV:	\$644,762

TAX YEAR:	2021
PARCEL:	408-31-022E
SBOE FCV:	\$504,549
SBOE LAND:	\$118,660
SBOE IMPS:	\$385,889

DECISION AT SBOE

LAND ANALYSIS

IMPR. ANALYSIS

	% VALUE	VALUE BY CLASS	A/R	ASSMT.
Class 1 - Comm. 2020	8.00%	\$9,493	18%	\$1,709
2019		\$0	18%	\$0
2018		\$0	18%	\$0
2017		\$0	18%	\$0
2016		\$0	18%	\$0
Class 2 - Land/AG `16 - `20	92.00%	\$109,167	15%	\$16,375
Class 3 - Residential		\$0	10%	\$0
Class 4.1 - 4.9		\$0	10%	\$0
Class 5 - CVP		\$0	15%	\$0
Class 6.1-6.3 Non Comm.		\$0	5%	\$0
Class 6.4 - Enviro. Techno.		\$0	5%	\$0
Class 6.5 - 6.8 Enviromental		\$0	5%	\$0
Class 7B - Comm. Hist.		\$0	18%	\$0
Class 7H - Com. His. Ren		\$0	1%	\$0
Class 8B - Res. Hist.		\$0	10%	\$0
Class 8H - Res. His. Reno		\$0	1%	\$0
Class 9 - Imp. Gov. Prop.		\$0	1%	\$0
	100%			
TOTAL LAND VALUE	\$118,660	TOTAL LAND ASSMT.	\$18,084	
		LAND RATIO	15.24%	

	% VALUE	VALUE BY CLASS	A/R	ASSMT.
Class 1 - Comm. 2020	30.54%	\$117,851	18%	\$21,213
2019		\$0	18%	\$0
2018		\$0	18%	\$0
2017		\$0	18%	\$0
2016		\$0	18%	\$0
Class 2 - Land/AG `16 - `20	69.46%	\$268,038	15%	\$40,206
Class 3 - Residential		\$0	10%	\$0
Class 4.1 - 4.9		\$0	10%	\$0
Class 5 - CVP		\$0	15%	\$0
Class 6.1-6.3 Non Comm.		\$0	5%	\$0
Class 6.4 - Enviro. Techno.		\$0	5%	\$0
Class 6.5 - 6.8 Enviromental		\$0	5%	\$0
Class 7B - Comm. Hist.		\$0	18%	\$0
Class 7H - Com. His. Ren.		\$0	1%	\$0
Class 8B - Res. Hist.		\$0	10%	\$0
Class 8H - Res. His. Reno.		\$0	1%	\$0
Class 9 - Imp. Gov. Prop.		\$0	1%	\$0
	100%			
TOTAL IMPR. VALUE	\$385,889	TOTAL IMPR. ASSMT.	\$61,419	
		IMPR. RATIO	15.92%	

MIXED RATIO CALCULATION			
TOTAL ASSMT ÷	\$79,503	=	MIXED USE RATIO 15.76%
TOTAL VALUE	\$504,549		

VALIDATE MIXED USE RATIO			
LAND VALUE	\$118,660	23.52% X 15.24%	3.58%
IMPR. VALUE	\$385,889	76.48% X 15.92%	12.17%
			= 15.76%

ARIZONA STATE BOARD OF EQUALIZATION

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

NOTICE OF DECISION IS HEREBY GIVEN TO:

HENRIETTE S LLC

The State Board of Equalization Convened at 11:15 AM on 10/01/20 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2021

PARCEL: 408-31-024

DOCKET: 01914M-02-20 **DATE:** 10/20/20

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			152,896	152,896	2	15
DECISION OF SBOE:			152,896	152,896	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:

**SAGE TAX APPEALS
6061 E. GRANT ROAD**

TUCSON AZ 85712

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 13:45:59

Docket: 01914M-02-
 20

Tax Payer: HENRIETTE S LLC

Decision date: 10/01/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

OWNER'S ESTIMATE

NOTICE VALUE

S.B.O.E DECISION

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
408-31-024					152,896	152,896	2	15	152,896	152,896	2	15
408-31-025					136,778	136,778	2	15	136,778	136,778	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:

TAO RETIREMENT PLAN FBO TODD A OTIS

The State Board of Equalization Convened at 8:50 AM on 10/02/20 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2021

PARCEL: 124-76-040

DOCKET: 01640M-02-20 **DATE:** 10/20/20

	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

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:

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

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 13:45:59

Docket: 01640M-02-
 20

Tax Payer: TAO RETIREMENT PLAN FBO TODD A OTIS

Decision date: 10/02/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

OWNER'S ESTIMATE

NOTICE VALUE

S.B.O.E DECISION

PARCEL	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
124-76-040					24,000	24,000	2	15	24,000	24,000	2	15
124-76-038					24,000	24,000	2	15	24,000	24,000	2	15
124-76-057					24,000	24,000	2	15	24,000	24,000	2	15
124-76-063					24,000	24,000	2	15	24,000	24,000	2	15
124-76-064					24,000	24,000	2	15	24,000	24,000	2	15
124-76-071					24,000	24,000	2	15	24,000	24,000	2	15
124-76-073					24,000	24,000	2	15	24,000	24,000	2	15
124-76-074					24,000	24,000	2	15	24,000	24,000	2	15
124-76-075					24,000	24,000	2	15	24,000	24,000	2	15
124-76-076					24,000	24,000	2	15	24,000	24,000	2	15
124-76-077					24,000	24,000	2	15	24,000	24,000	2	15
124-76-078					24,000	24,000	2	15	24,000	24,000	2	15
124-76-079					24,000	24,000	2	15	24,000	24,000	2	15
124-76-080					24,000	24,000	2	15	24,000	24,000	2	15
124-76-081					24,000	24,000	2	15	24,000	24,000	2	15

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 13:45:59

Docket: 01640M-02-
 20

Tax Payer: TAO RETIREMENT PLAN FBO TODD A OTIS

Decision date: 10/02/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

OWNER'S ESTIMATE

NOTICE VALUE

S.B.O.E DECISION

PARCEL	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
124-76-082					24,000	24,000	2	15	24,000	24,000	2	15
124-76-083					24,000	24,000	2	15	24,000	24,000	2	15
124-76-084					24,000	24,000	2	15	24,000	24,000	2	15
124-76-085					24,000	24,000	2	15	24,000	24,000	2	15
124-76-087					24,000	24,000	2	15	24,000	24,000	2	15
124-76-088					24,000	24,000	2	15	24,000	24,000	2	15
124-76-092					24,000	24,000	2	15	24,000	24,000	2	15
124-76-093					24,000	24,000	2	15	24,000	24,000	2	15
124-76-103					24,000	24,000	2	15	24,000	24,000	2	15
124-76-104					24,000	24,000	2	15	24,000	24,000	2	15
124-76-105					24,000	24,000	2	15	24,000	24,000	2	15
124-76-110					24,000	24,000	2	15	24,000	24,000	2	15
124-76-112					24,000	24,000	2	15	24,000	24,000	2	15
124-76-113					24,000	24,000	2	15	24,000	24,000	2	15
124-76-114					24,000	24,000	2	15	24,000	24,000	2	15

**STATE BOARD OF EQUALIZATION
MULTIPLE PARCEL DECISION LISTING**

10-12-2020
13:45:59

Docket: 01640M-02-
20

Tax Payer: TAO RETIREMENT PLAN FBO TODD A OTIS

Decision date: 10/02/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

OWNER'S ESTIMATE

NOTICE VALUE

S.B.O.E DECISION

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

PIONEER TITLE AGENCY INC TR 70900369

The State Board of Equalization Convened at 9:10 AM on 10/02/20 and reached a decision on the property identified below.

LOCATION: COCHISE

TAX YEAR: 2021

PARCEL: 124-77-331

DOCKET: 01642M-02-20 **DATE:** 10/20/20

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
APPEALED TO SBOE:			15,000	15,000	2	15
DECISION OF SBOE:			15,000	15,000	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. THE PETITIONER ACCEPTED A RECOMMENDATION BY THE RESPONDENT THAT THE VALUE AND LEGAL CLASSIFICATION REMAIN UNCHANGED BUT RESERVES THE RIGHT TO FURTHER APPEAL. 250**
- THE NOTICE FULL CASH VALUE AND LEGAL CLASSIFICATION WAS NOT CHANGED BY THE RESPONDENT FOR THE SUBJECT PROPERTY. 450**
- THE BOARD ACCEPTS THE RECOMMENDATION TO LEAVE THE VALUES AND LEGAL CLASSIFICATION OF THE SUBJECT PROPERTY UNCHANGED. THE PETITIONER RESERVES THE RIGHT TO FURTHER APPEAL TO COURT. 750**

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

10-12-2020
 13:45:59

Docket: 01642M-02-
 20

Tax Payer: PIONEER TITLE AGENCY INC TR 70900369

Decision date: 10/02/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

OWNER'S ESTIMATE

NOTICE VALUE

S.B.O.E DECISION

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
124-77-331					15,000	15,000	2	15	15,000	15,000	2	15
124-77-330					15,000	15,000	2	15	15,000	15,000	2	15
124-77-332					15,000	15,000	2	15	15,000	15,000	2	15
124-77-333					15,000	15,000	2	15	15,000	15,000	2	15
124-77-334					15,000	15,000	2	15	15,000	15,000	2	15
124-77-335					15,000	15,000	2	15	15,000	15,000	2	15
124-77-336					15,000	15,000	2	15	15,000	15,000	2	15
124-77-337					15,000	15,000	2	15	15,000	15,000	2	15
124-77-338					15,000	15,000	2	15	15,000	15,000	2	15
124-77-339					15,000	15,000	2	15	15,000	15,000	2	15
124-77-343					15,000	15,000	2	15	15,000	15,000	2	15
124-77-344					15,000	15,000	2	15	15,000	15,000	2	15
124-77-345					15,000	15,000	2	15	15,000	15,000	2	15
124-77-348					15,000	15,000	2	15	15,000	15,000	2	15
124-77-368					15,000	15,000	2	15	15,000	15,000	2	15

STATE BOARD OF EQUALIZATION
 MULTIPLE PARCEL DECISION LISTING

10-12-2020
 13:45:59

Docket: 01642M-02-
 20

Tax Payer: PIONEER TITLE AGENCY INC TR 70900369

Decision date: 10/02/2020

Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

Decision mail dt 10/20/2020

PARCEL	FCV	OWNER'S ESTIMATE			NOTICE VALUE					S.B.O.E DECISION		
		LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
124-77-369					15,000	15,000	2	15	15,000	15,000	2	15
124-77-375					15,000	15,000	2	15	15,000	15,000	2	15