

PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

Pursuant to A.R.S. § 42-16254

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- File this petition within **90 DAYS** of the date of the meeting with the Tax Officer. Include a copy of the Notice of Claim and the Tax Officer's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form (DOR 82130AA) with this petition if the agent did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 7 where applicable.

1. COUNTY Cochise PARCEL ID: 203-25-009 ACCOUNT NUMBER _____
 2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
 3. PROPERTY ADDRESS OR LEGAL DESCRIPTION 1105 West Rex Allen Drive, Willcox

4A. TYPE OR PRINT OWNER'S NAME AND ADDRESS AS LISTED ON TAX ROLL: <u>McDonald's Corporation</u> <u>PO Box 496</u> <u>Sierra Vista, AZ 85636</u>	4B. MAIL DECISION TO: <u>Michael J. Naifeh, Sage Tax Appeals</u> <u>6061 East Grant Road</u> <u>Tucson, AZ 85712</u>
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5. COMPLETED BY: (Owner, Agent, or Attorney) Agent
Michael J. Naifeh, Sage Tax Appeals, 6061 East Grant Road, Tucson, AZ 85712 PHONE NUMBER (520) 300-6866

AGENTS ONLY: Dept. of Financial Institutions License Number 2011008, et al SBOE Number 914 (Pima and Maricopa Counties Only)

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the parcel ID number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change. Error in square footage listed. Correct square footage is 3,212 sq. ft per Assessor, revised from 4,424 sq. ft., plus a lower-value basement. SEE ATTACHED. NOTE: Assessor removed an FF&E cooler, which reduces the adjusted size from 3,462 sq. ft. to 3,212 sq. ft.

	FROM (Currently)	LAND	TO (Proposed correction):	LAND
2020 TAX YEAR Current Year	PROPERTY CLASS <u>1</u>	<u>132,639</u>	PROPERTY CLASS <u>1</u>	<u>132,639</u>
	FCV ASSMT RATIO <u>18</u>	<u>932,503</u>	FCV ASSMT RATIO <u>18</u>	<u>708,467</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,065,142</u>	LPV ASSMT RATIO <u>18</u>	<u>841,106</u>
		<u>1,035,178</u>		<u>817,444</u>
2019 TAX YEAR One Year Prior	PROPERTY CLASS <u>1</u>	<u>132,639</u>	PROPERTY CLASS <u>1</u>	<u>132,639</u>
	FCV ASSMT RATIO <u>18</u>	<u>398,270</u>	FCV ASSMT RATIO <u>18</u>	<u>301,972</u>
	LPV ASSMT RATIO <u>18</u>	<u>530,909</u>	LPV ASSMT RATIO <u>18</u>	<u>434,611</u>
		<u>530,909</u>		<u>434,611</u>
2018 TAX YEAR Two Years Prior	PROPERTY CLASS <u>1</u>	<u>132,639</u>	PROPERTY CLASS <u>1</u>	<u>132,384</u>
	FCV ASSMT RATIO <u>18</u>	<u>398,270</u>	FCV ASSMT RATIO <u>18</u>	<u>301,972</u>
	LPV ASSMT RATIO <u>18</u>	<u>530,909</u>	LPV ASSMT RATIO <u>18</u>	<u>434,611</u>
		<u>530,909</u>		<u>434,611</u>
TAX YEAR Three Years Prior	PROPERTY CLASS _____	LAND _____	PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____

8. I hereby request that the proposed correction above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

Michael J. Naifeh 06/23/2021 naifeh@sagetaxappeals.com
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE EMAIL ADDRESS

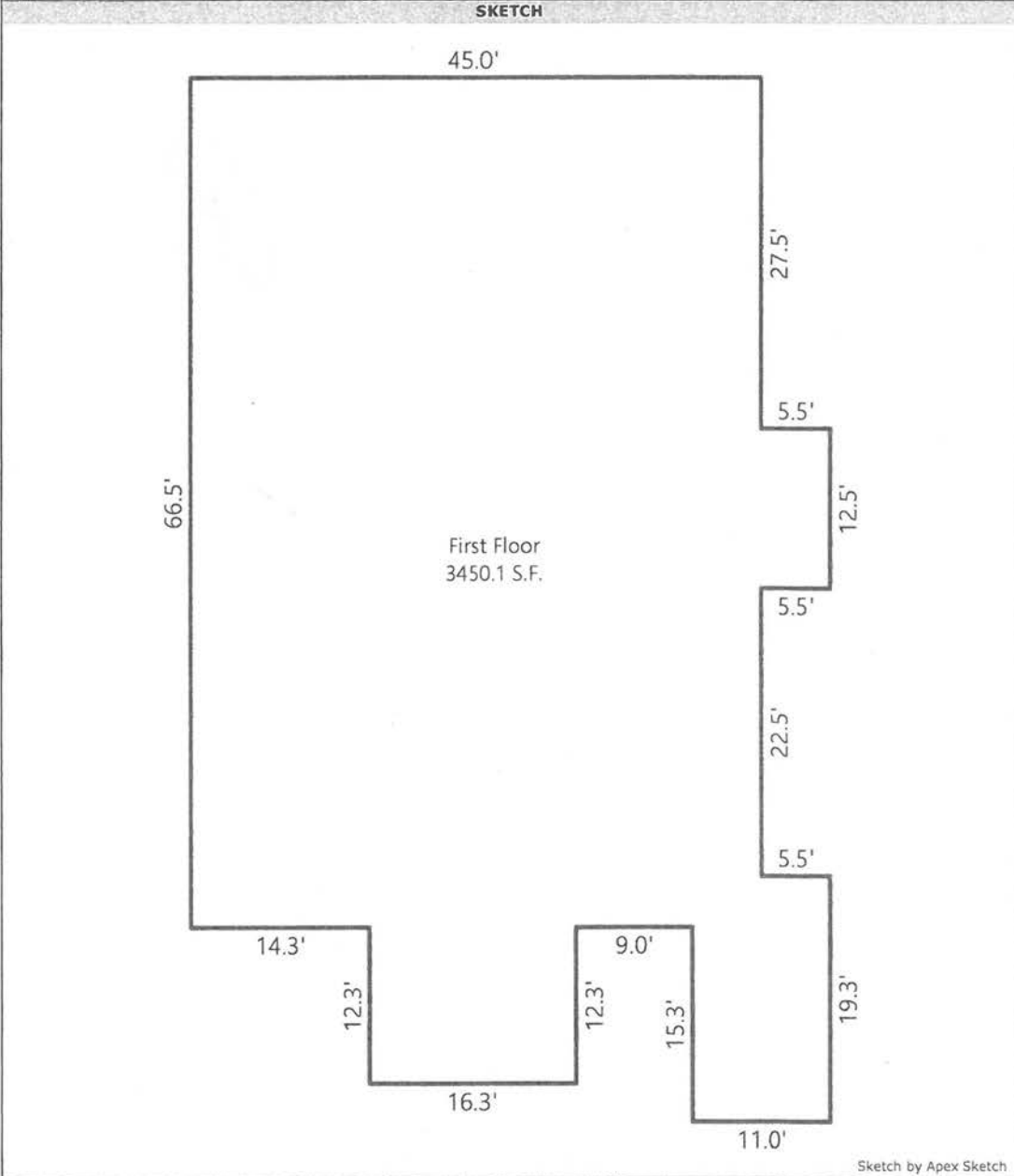
BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	PROPERTY CLASS _____
BASIS FOR DECISION: _____			
DATE RECEIVED _____	DATE DECISION MAILED _____	CHAIRMAN OR CLERK OF THE BOARD _____	

FOR OFFICIAL USE ONLY

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SKETCH/AREA TABLE ADDENDUM

SUBJECT INFO				
File No.:	Parcel No.: 203-25-009			
Property Address: 1105 W Rex Allen Dr				
City: Willcox	County: Cochise	State: AZ	ZipCode: 85643	
Owner:				
Client:	Client Address:			
Appraiser Name:	Inspection Date:			



AREA CALCULATIONS SUMMARY						COMMENT TABLE 1	
Code	Description	Factor	Net Size	Perimeter	Net Totals		
GLA1	First Floor	1.0	3450.1	300.0	3450.1		
<p style="text-align: right;">Net LIVABLE (rounded) 3,450</p>						COMMENT TABLE 2	COMMENT TABLE 3

SKETCH/AREA TABLE ADDENDUM

SUBJECT INFO

File No.: Parcel No.: 203-25-009
Property Address: 1105 W Rex Allen Dr
City: Willcox County: Cochise State: AZ ZipCode: 85643
Owner:
Client: Client Address:
Appraiser Name: Inspection Date:

SKETCH

First Floor (GLA1)

12.50 x 5.50 = 68.75
16.25 x 12.25 = 199.06
19.25 x 11.00 = 211.75
39.50 x 4.00 = 158.00
62.50 x 45.00 = 2812.50

TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-16254

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Filed with the following Tax Officer:

- COUNTY ASSESSOR (e.g. land, residential, commercial, etc.)
- DEPARTMENT OF REVENUE (e.g. mines, utilities, railroads, etc.)
- COUNTY BOARD OF SUPERVISORS (errors concerning the imposition of any tax rate)

DATE RECEIVED 01/27/2021
 NUMBER 20210127003

DATE FILED: 1/19/2021 NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: Cochise PARCEL ID: 203-25-009 ACCOUNT NUMBER _____
 2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
 3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: 1105 W. Rex Allen Dr., Willcox

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:
MCDONALD S CORPORATION
PO BOX 496
SIERRA VISTA, AZ 85636

4B. MAIL DECISION TO:
Michael J. Naifeh, Sage Tax Appeals
6061 E Grant Rd
Tucson AZ 85712

RECEIVED

JAN 27 2021

COCHISE COUNTY ASSESSOR

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

Error in square footage listed. Correct square footage is 3450 sq. ft. plus a lower-value basement.

2020 TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS <u>1</u> FCV ASSMT RATIO <u>18</u> LPV ASSMT RATIO <u>18</u>	LAND <u>132,639</u> IMPS <u>932,503</u> FCV <u>1,065,142</u> LPV <u>1,035,178</u>	TO (Proposed correction): PROPERTY CLASS <u>1</u> FCV ASSMT RATIO <u>18</u> LPV ASSMT RATIO <u>18</u>	LAND <u>132,639</u> IMPS <u>717,998</u> FCV <u>850,637</u> LPV <u>826,708</u>
2019 TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS <u>1</u> FCV ASSMT RATIO <u>18</u> LPV ASSMT RATIO <u>18</u>	LAND <u>132,639</u> IMPS <u>398,270</u> FCV <u>530,909</u> LPV <u>530,909</u>	TO (Proposed correction): PROPERTY CLASS <u>1</u> FCV ASSMT RATIO <u>18</u> LPV ASSMT RATIO <u>18</u>	LAND <u>132,639</u> IMPS <u>281,384</u> FCV <u>434,023</u> LPV <u>434,023</u>
2018 TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS <u>1</u> FCV ASSMT RATIO <u>18</u> LPV ASSMT RATIO <u>18</u>	LAND <u>132,639</u> IMPS <u>398,270</u> FCV <u>530,909</u> LPV <u>530,909</u>	TO (Proposed correction): PROPERTY CLASS <u>1</u> FCV ASSMT RATIO <u>18</u> LPV ASSMT RATIO <u>18</u>	LAND <u>132,384</u> IMPS <u>281,470</u> FCV <u>434,023</u> LPV <u>434,023</u>
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	TO (Proposed correction): PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____

6. COMPLETED BY: (Owner, Agent, or Attorney)

Michael J. Naifeh, Sage Tax Appeals, 6061 E Grant Rd, Tucson, AZ 85712

(520) 300-6866

NAME / ADDRESS

TELEPHONE NUMBER

AGENTS ONLY: REAL ESTATE APPRAISAL DIVISION NUMBER 2011008 et al

SBOE NUMBER 914

Include a current Agency Authorization Form (82130AA) with this notice.

(PIMA AND MARICOPA COUNTIES ONLY)

7. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the property identified by parcel number in this claim. A description of the error and evidence to support the claim is provided above, or is attached.

SIGNATURE OF OWNER OR REPRESENTATIVE *Michael J. Naifeh*

naifeh@sagetaxappeals.com

(520) 300-6866

EMAIL ADDRESS

TELEPHONE

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICERS'S USE ONLY

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

TAX OFFICER CONSENTS TO CLAIM OF ERROR.

TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:

See attached

NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows.

3/29/21 10:00AM Telephonic
 Date Time Location

T. Offutt
 Name and Title of Tax Officer's Representative (Please Print or Type)

T. Offutt 3/23/21 520-432-8650
 Signature of Tax Officer's Representative Date Telephone Number



County of Cochise
OFFICE OF THE COUNTY ASSESSOR
 P.O. DRAWER 168
 BISBEE, ARIZONA 85603
 OFFICE: (520) 432-8650 FAX: (520) 432-8698
 E-Mail: assessor@cochise.az.gov

Philip S. Leindecker
 Assessor

Felix Dagnino
 Chief Deputy Assessor

RESULTS OF: NOTICE OF CLAIM NOTICE OF PROPOSED CORRECTION

Owner's Name: MCDONALD S CORPORATION
 Parcel #: _____
 PP Taxpayer ID #: 20325009
 Notice of Claim / Error #: 20210127003
 Date: 3/23/2021

Results of Review: See attached

Results of Disputed Review:

TAX YEAR 2018										
FROM			TO			DISPUTED DECISION				
LEGAL CLASS	1	LAND	132,639	LEGAL CLASS	1	LAND	132,639	LEGAL CLASS		LAND
		IMPS	398,270			IMPS	398,270			IMPS
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY
ASST RATIO	18.00%	TOTAL FCV	530,909	ASST RATIO	18.00%	TOTAL FCV	530,909	ASST RATIO		TOTAL FCV
		TOTAL LPV	530,909			TOTAL LPV	530,909			TOTAL LPV
TAX YEAR 2019										
FROM			TO			DISPUTED DECISION				
LEGAL CLASS	1	LAND	132,639	LEGAL CLASS	1	LAND	132,639	LEGAL CLASS		LAND
		IMPS	389,270			IMPS	389,270			IMPS
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY
ASST RATIO	18.00%	TOTAL FCV	530,909	ASST RATIO	18.00%	TOTAL FCV	530,909	ASST RATIO		TOTAL FCV
		TOTAL LPV	530,909			TOTAL LPV	530,909			TOTAL LPV
TAX YEAR 2020										
FROM			TO			DISPUTED DECISION				
LEGAL CLASS	1	LAND	132,639	LEGAL CLASS	1	LAND	132,639	LEGAL CLASS		LAND
		IMPS	932,503			IMPS	963,443			IMPS
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY
ASST RATIO	18.00%	18.00%	1,065,142	ASST RATIO	18.00%	TOTAL FCV	1,096,082	ASST RATIO		TOTAL FCV
			1,035,177			TOTAL LPV	1,065,247			TOTAL LPV
TAX YEAR										
FROM			TO			DISPUTED DECISION				
LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND
		IMPS				IMPS				IMPS
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY
ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV
		TOTAL LPV				TOTAL LPV				TOTAL LPV


 SIGNATURE OF TAX OFFICER

3/23/2021
 DATE

Results of Review

Physical review 3/16/20. Remeasured building. Could not verify 2018 and 2019 due to remodel that occurred in 2019 that was reflected in the 2020 assessment. Determined that square footage of building and basement were understated. Corrected square footage of building and basement for 2020 and subsequent years.



County of Cochise
OFFICE OF THE COUNTY ASSESSOR
 P.O. DRAWER 168
 BISBEE, ARIZONA 85603
 OFFICE: (520) 432-8650 FAX: (520) 432-8698
 E-Mail: assessor@cochise.az.gov

Philip S. Leindecker
Assessor

Felix Dagnino
Chief Deputy Assessor

RESULTS OF: NOTICE OF CLAIM NOTICE OF PROPOSED CORRECTION

Owner's Name: _____ MCDONALD S CORPORATION
 Parcel #: _____ 20325009
 PP Taxpayer ID #: _____
 Notice of Claim / Error #: _____ 20210127003
 Date: _____ 3/29/2021

Results of Review:

Results of Disputed Review: TELEPHONIC MEETING WITH OWNER'S AGENT ON 3/29/21. NOTIFIED OWNER'S AGENT OF FINDINGS AFTER REVIEW OF PROPERTY. SQUARE FOOTAGE OF BUILDING IS DETERMINED TO BE 3212 AND BASEMENT AT 1392.

TAX YEAR 2020											
FROM				TO				DISPUTED DECISION			
LEGAL CLASS	1	LAND	132,639	LEGAL CLASS	1	LAND	132,639	LEGAL CLASS	1	LAND	132,639
		IMPS	932,503			IMPS	963,443			IMPS	\$ 963,443
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY	
ASST RATIO	18.00%	TOTAL FCV	1,065,142	ASST RATIO	18.00%	TOTAL FCV	1,096,082	ASST RATIO	18.00%	TOTAL FCV	\$ 1,096,082
		TOTAL LPV	1,035,177			TOTAL LPV	1,065,247			TOTAL LPV	\$ 1,065,247
TAX YEAR 2019											
FROM				TO				DISPUTED DECISION			
LEGAL CLASS	1	LAND	132,639	LEGAL CLASS	1	LAND	132,639	LEGAL CLASS	1	LAND	132,639
		IMPS	398,270			IMPS	398,270			IMPS	398,270
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY	
ASST RATIO	18.00%	TOTAL FCV	530,909	ASST RATIO	18.00%	TOTAL FCV	530,909	ASST RATIO	18.00%	TOTAL FCV	530,909
		TOTAL LPV	530,909			TOTAL LPV	530,909			TOTAL LPV	530,909
TAX YEAR 2018											
FROM				TO				DISPUTED DECISION			
LEGAL CLASS	1	LAND	132,639	LEGAL CLASS	1	LAND	132,639	LEGAL CLASS	1	LAND	132,639
		IMPS	398,270			IMPS	398,270			IMPS	398,270
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY	
ASST RATIO	18.00%	TOTAL FCV	530,909	ASST RATIO	18.00%	TOTAL FCV	530,909	ASST RATIO	18.00%	TOTAL FCV	530,909
		TOTAL LPV	530,909			TOTAL LPV	530,909			TOTAL LPV	530,909
TAX YEAR											
FROM				TO				DISPUTED DECISION			
LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND	
		IMPS				IMPS				IMPS	
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY	
ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV	
		TOTAL LPV				TOTAL LPV				TOTAL LPV	



 SIGNATURE OF TAX OFFICER

4/30/2021

AGENCY AUTHORIZATION FORM

Pursuant to A.R.S. § 42-16001

REAL ESTATE APPRAISAL DIVISION NUMBER 2011008 et al STATE BOARD OF EQUALIZATION NUMBER 914

- Persons who own, control, or possess property valued by the County Assessor may each year designate an agent to act on their behalf on any matter relating to the review of the valuation of the property before the Assessor or the County or State Board of Equalization.
- This designation of an agent expires at the end of the calendar year.
- This form or a copy must accompany any petition, Taxpayer Notice of Claim, or response to a Notice of Proposed Correction filed with the Assessor or either Board of Equalization. The original form shall be provided for inspection by the agent on request of the County Assessor, either Board of Equalization, or the Department of Revenue.
- Notices issued by the Assessor or either Board of Equalization relating to the review of the valuation of that property shall be sent to the agent of record.
- A petition for Review of Real Property or Personal Property, a Notice of Proposed Correction, or a Taxpayer Notice of Claim will not be accepted unless the Agency Authorization form accompanying the petition is signed by the person who owns, controls, or possesses the property.

DESIGNATION OF AGENT: (Type or Print)

Sage Tax Appeals, LLC
 AGENT/FIRM NAME
Michael J Naifeh, et al
 CONTACT PERSON
6061 E Grant Road
 MAILING ADDRESS
Tucson AZ 85712
 CITY, STATE, ZIP
520-300-6866
 TELEPHONE NUMBER
naifeh@sagetaxappeals.com
 EMAIL ADDRESS

DESIGNATION MADE BY: (Type or Print)

Patann, Inc. McDonalds Corporation
 COMPANY NAME
Mr. Pat Richards
 NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON
PO Box 496
 ADDRESS
Sierra Vista AZ 85636-0496
 CITY, STATE, ZIP
Representative/Contact Person
 TITLE

I, the undersigned, hereby designate the above named agent to act on my behalf in all matters pertaining to the review and appeal of real or personal property valuation and classification with the Assessor or the Boards of Equalization. This authorization is limited to the properties listed below and on the attached continuation form(s).

X LeAnn Richards January 4, 2021
 SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY DATE
LeAnn Richards Owner Operator
 PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE) PRINT TITLE

COUNTY	PARCEL NUMBER	ACCOUNT NUMBER	COUNTY	PARCEL NUMBER	PERSONAL PROPERTY ACCOUNT NUMBER
02	104-01-1830		10	118-25-0070	
02	105-07-0040		10	132-13-0820	
02	107-56-028B		12	101-43-1000	
02	123-47-004L		12	102-01-099B	
02	203-25-0090				
02	409-09-0790				
10	103-21-029W				
10	118-25-004A				
10	118-25-006A				

County Name and Number: (1) Apache (2) Cochise (3) Coconino (4) Gila (5) Graham (6) Greenlee (7) Maricopa (8) Mohave (9) Navajo (10) Pima (11) Pinal (12) Santa Cruz (13) Yavapai (14) Yuma (15) La Paz