

COCHISE COUNTY ASSESSOR

2018,2019,2020 VALUATION
(Petition for Review of Taxpayer Notice of Claim)



Cochise County Board of Equalization Hearing

PARCEL
203-25-009



County of Cochise
OFFICE OF THE COUNTY
ASSESSOR

PO Drawer 168 Bisbee, AZ 85603
(520) 432-8650 FAX (520) 432-8698
E-Mail: assessor@co.cochise.az.us

Philip S. Leiendecker
Assessor

Felix Dagnino
Chief Deputy Assessor

DATE: 7/21/21

**ASSESSOR RECOMMENDATION TO
BOE**

Parcel #: 203-25-009 Owner's Name: McDonald's Corporation

Original	<u>2019</u> Year	FCV: <u>\$530,909</u>	Original Class: <u>1.12 18%</u>
		LPV: <u>\$530,909</u>	
Amended	<u>2019</u> Year	FCV: <u>\$530,909</u>	Amended Class: <u>1.12 18%</u>
		LPV: <u>\$530,909</u>	
Assessor's Recommendation:	<u>2019</u> Year	FCV: <u>\$530,909</u>	Recommended Class: <u>1.12 18%</u>
		LPV: <u>\$530,909</u>	

Basis:

Could not verify claim of error in size due to remodel and change of footprint that occurred in 2019.



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BOE**

Parcel #: 203-25-009 Owner's Name: McDonald's Corporation

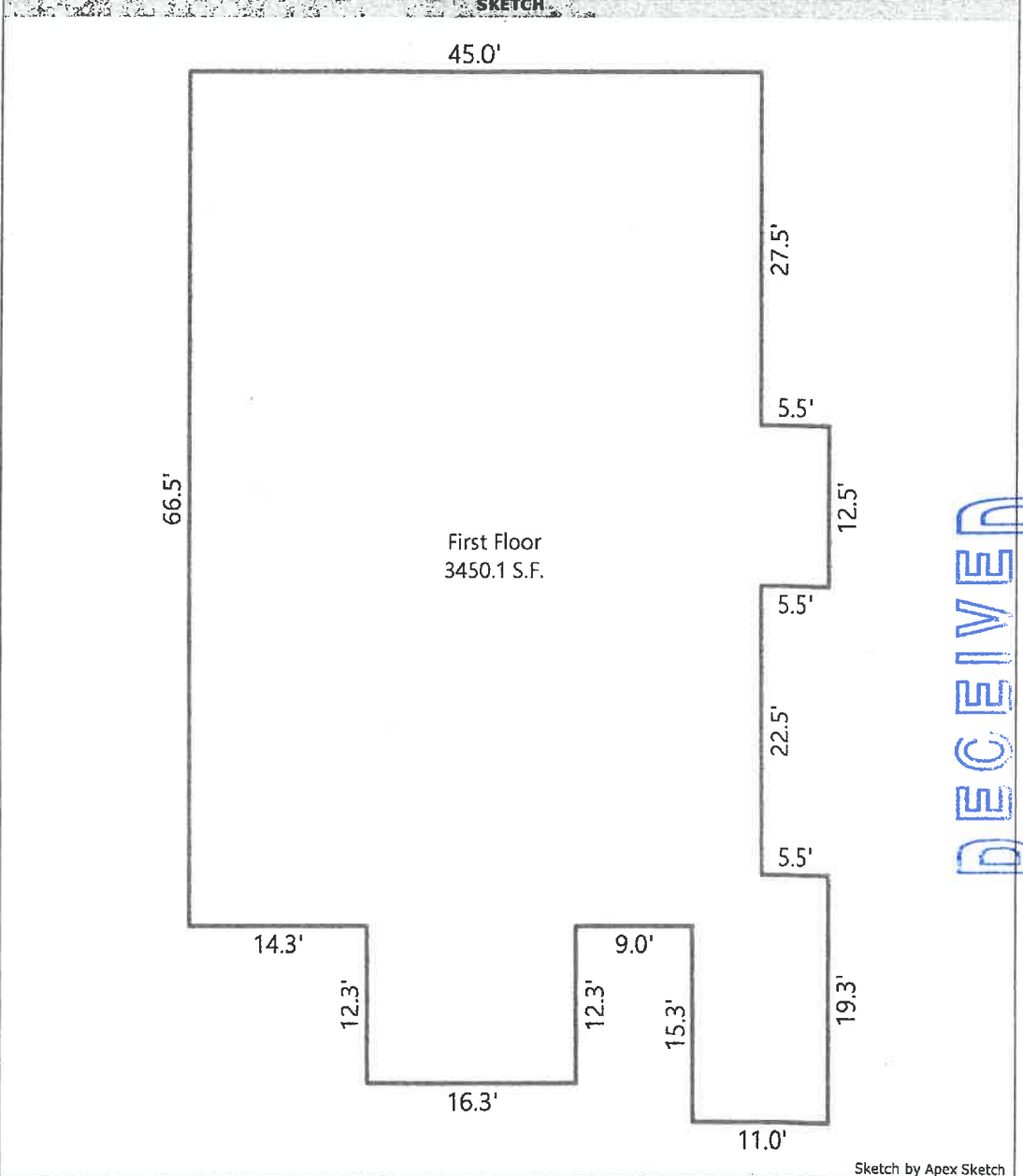
Original	<u>2020</u> Year	FCV: <u>\$1,065,142</u>	Original Class: <u>1.12 18%</u>
		LPV: <u>\$1,035,177</u>	
Amended	<u>2020</u> Year	FCV: <u>\$1,096,082</u>	Amended Class: <u>1.12 18%</u>
		LPV: <u>\$1,065,247</u>	
Assessor's	<u>2020</u> Year		Recommended
Recommendation:		FCV: <u>\$1,096,082</u>	Class: <u>1.12 18%</u>
		LPV: <u>\$1,065,247</u>	

Basis:

Physical Review 3/16/21. Remeasured Building with Felix Dagnino Chief Deputy Assessor
Determined that square footage of building and basement were understated. Corrected
square footage of building and basement for 2020 and subsequent years.

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:			



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COCHISE COUNTY
ASSESSOR

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	
Net LIVABLE					(rounded)	3,450
					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

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**COCHISE COUNTY
ASSESSOR**

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TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY
DATE RECEIVED <u>01/27/2021</u>
NUMBER <u>20210127002</u>

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 a tax rate)

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

COCHISE COUNTY ASSESSOR

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

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5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

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

COCHISE COUNTY ASSESSOR

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

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

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

NAME / ADDRESS

(520) 300-6866

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 [Signature]

naifeh@sagetaxappeals.com

EMAIL ADDRESS

(520) 300-6866

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)

[Signature]

Signature of Tax Officer's Representative

3/23/21

Date

520-432-8650

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

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COCHISE COUNTY
 ASSESSOR

Results of Review: See attached

Results of Disputed Review:

TAX YEAR 2018											
FROM				TO				DISPUTED DECISION			
LEGAL CLASS		LAND	132,639	LEGAL CLASS		LAND	132,639	LEGAL CLASS		LAND	
	1	IMPS	398,270		1	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	1,095,082	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.

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COCHISE COUNTY
ASSESSOR



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. Leiendecker
 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

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 COCHISE COUNTY
 ASSESSOR

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

Client No: 1707

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.

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COCHISE COUNTY
ASSESSOR
85712

DESIGNATION OF AGENT (Type or Print)

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

DESIGNATION MADE BY (Type or Print)

COMPANY NAME Patann, Inc. McDonalds Corporation
 NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON Mr. Pat Richards
 ADDRESS PO Box 496
Sierra Vista AZ
 CITY, STATE, ZIP
 TELEPHONE NUMBER 85636-0496
 EMAIL ADDRESS
 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).

LeAnn Richards
 SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY
LeAnn Richards
 PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE)

January 4, 2021
 DATE
Owner Operator
 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

NOTE: USE CONTINUATION FORM DOR 82130AAA TO LIST ADDITIONAL PARCELS
 DOR 82130AAA (Revised 03/2018)

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2019**

Account #: R000075567 Parcel #: 203-25-009 Report Date: 03/21/2021 Initials: TOFFUTT
 Acct Type: Commercial # of Imps: 3 Tax District: 1320 Neighborhood: 0545.00 Commercial PUC: 2030

Owner's Name and Address Property Address
 MC DONALD S CORPORATION 1105 W REX ALLEN DR
 PO BOX 496 WILLCOX, AZ 85643
 SIERRA VISTA AZ 856360496 Code A2 X Units 0.00

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
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Legal / Subdivision

IN LOT 1 BY M&B BEG 30' E & 162.19' N OF SW COR LOT 1 THN N180.35' E175' S284.22' TO A PT ON NLY R/W OF REX ALLEN DR THN ALNG CURVE TO RT A DISTANCE OF 167.41' N30DEG 26' 17 W4 3.34' TO POB SEC 31 13 25 1.015AC

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
0112L	44213.400000	Square Feet	\$132,639	18.0%	\$23,875
Land Subtotal:			\$132,639		\$23,875
Land Override:			N/A		N/A

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	Fast Food	Average	100%	3016	1980	0112I	\$383,062	1.0000	\$296,928	\$296,928	18.00%	\$53,447
2	Commercial Yard	Average	100%	1	1980	0112I	\$156,211	1.0000	\$98,298	\$98,298	18.00%	\$17,694
3	Commercial Yard	Average	100%	1	2003	0112I	\$3,328	1.0000	\$3,044	\$3,044	18.00%	\$548
Improvement Subtotal:										\$398,270		\$71,689
Improvement Override:										N/A		N/A

26

Total Property Value

Total FCV	\$530,909	Exempt	\$0	Asmt	18.0%	Net Assd Val	\$95,564
Total LPV	\$530,909	Exempt	\$0	Asmt	18.0%	Net Assd Val	\$95,564

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2020**

Account #: R000075567 Parcel #: 203-25-009 Report Date: 03/21/2021 Initials: TOFFUTT
 Acct Type: Commercial # of Imps: 3 Tax District: 1320 Neighborhood: 0545.00 Commercial PUC: 2030

Owner's Name and Address
 MC DONALD S CORPORATION
 PO BOX 496
 SIERRA VISTA AZ 856360496

Property Address
 1105 W REX ALLEN DR
 WILLCOX, AZ 85643

Adjustments / Districts
 Code B8 Units

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
Legal / Subdivision						
IN LOT 1 BY M&B BEG 30' E & 162.19' N OF SW COR LOT 1 THIN N180.35' E175' S284.22' TO A PT ON NLY RW OF REX ALLEN DR THIN ALNG CURVE TO RT A DISTANCE OF 167.41' N30DEG 26' 17 W4 3.34' TO POB SEC 31 13 25 1.015AC						

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
0112L	44213.400000	Square Feet	\$132,639	18.0%	\$23,875
Land Subtotal:			\$132,639		\$23,875
Land Override:			N/A		N/A

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	Fast Food	Good	100%	3264	1983	0112I	\$681,730	1.0000	\$845,903	\$845,903	18.00%	\$152,263
2	Commercial Yard	Average	100%	1	1980	0112I	\$160,367	1.0000	\$86,600	\$86,600	18.00%	\$15,588
Improvement Subtotal:										\$932,503		\$167,851
Improvement Override:										N/A		N/A

Total Property Value

Total FCV \$1,065,142
Total LPV \$1,035,177

Exempt \$0
Exempt \$0

Asmt 18.0%
Asmt 18.0%

Net Assd Val \$191,726
Net Assd Val \$186,332

**COCHISE COUNTY ASSESSOR PROPERTY PROFILE REPORT
TAX YEAR 2018**

Account #: R000075567 Parcel #: 203-25-009 Report Date: 03/21/2021 Initials: TOFFUTT
 Acct Type: Commercial # of Imps: 3 Tax District: 1320 Neighborhood: 0545.00 Commercial PUC: 2030

Owner's Name and Address
 MC DONALD S CORPORATION
 PO BOX 496
 SIERRA VISTA AZ 856360496

Property Address
 1105 W ALLEN DR MCDONALDS
 WILLCOX, AZ 85643

Adjustments / Districts
 Code A2 X Units 0.00

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page	Grantor
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Legal / Subdivision

IN LOT 1 BY M&B BEG 30' E & 162.19' N OF SW COR LOT 1 THN N180.35' E175' S284.22' TO A PT ON NLY RW OF REX ALLEN DR THN ALNG CURVE TO RT A
 DISTANCE OF 167.41' N30DEG 26' 17 W4 3.34' TO POB SEC 31 13 25 1.015AC 1/02 LV VALUATION MAP BOOK

Land Valuation Summary

Legal Class	# of Units	Measure	FCV	Asmt %	Assessed Val
0112L	1.020000	Square Feet	\$132,639	18.0%	\$23,875
Land Subtotal:			\$132,639		\$23,875
Land Override:			N/A		N/A

Improvement Valuation Summary

#	Built As	Quality	%	Sq. Foot	Eff Age	Legal	RCN	Market	Value	FCV	Asmt %	Assessed Val
1	Fast Food	Average	100%	3016	1980	0112I	\$357,879	1.0000	\$296,928	\$296,928	18.00%	\$53,447
2	Commercial Yard	Average	100%	1	1980	0112I	\$151,491	1.0000	\$98,298	\$98,298	18.00%	\$17,694
3	Commercial Yard	Average	100%	1	2003	0112I	\$3,251	1.0000	\$3,044	\$3,044	18.00%	\$548
Improvement Subtotal:										\$398,270		\$71,689
Improvement Override:										N/A		N/A

Total FCV \$530,909
Total LPV \$530,909

Exempt \$0
Exempt \$0

Asmt 18.0%
Asmt 18.0%

Net Assd Val \$95,564
Net Assd Val \$95,564

Total Property Value

Outline of Prior Events Parcel 203-25-009

- **1/27/21** Michael Naifeh, agent for the owner, filed a Notice of Claim for tax years 2018-2020 alleging that the square footage of the McDonalds restaurant in Willcox was 3450 square feet. At that time the building was listed at 3264 square feet. The building also has a storage basement that was listed at 1100 square feet.
- **3/16/21** A physical review was performed by Ted Offutt Chief Appraiser and Felix Dagnino Chief Deputy Assessor. The building was measured using a tape measure. It was determined that the building was 3212 square feet in size with a cold storage area valued as a storage building at 196 square feet. The basement was measured at 1392 square feet. These areas were entered into the database for tax year 2020 resulting in an increase in value from \$1,065,142 to \$1,096,082. 2018 and 2019 tax years could not be verified due to a substantial 2019 remodel of the building that changed the footprint. The Notice of Claim was disputed, and a telephonic meeting was set to discuss the disputed valuation/listing on 3/29/21.
- **3/29/21** The meeting was held, and no resolution was reached. Mr. Naifeh stated he used a roller tape to measure the building.
- **6/28/21** Mr. Naifeh filed a Petition for Review of Taxpayer Notice of Claim. The Basis of the petition states the correct square footage is 3212 square feet but incorrectly states that that figure should be revised from 4424 Square feet. The subject property was never listed at 4424 square feet.

SKETCH/AREA TABLE ADDENDUM

Parcel No 203-25-009

Property Address 1105 W REX ALLEN DRIVE

City WILLCOX

State AZ

Zip 85643

Owner

Client

Appraiser Name

SUBJECT

IMPROVEMENTS SKETCH

203-25-009

IMP 1

N



Scale: 1" = 30'

AREA CALCULATIONS SUMMARY

Code	Description	Factor	Net Size	Perimeter	Net Totals
GLA1	MAIN FLOOR	1.00	3209.8297	275.085	3209.8297
GAR	Garage	1.00	196.3512	56.666	196.3512
P/P	PCU	1.00	124.6685	56.334	124.6685

Comment Table 1

Comment Table 2

Comment Table 3

Net LIVABLE Area

(rounded w/ factors)

3210

19

AREA CALCULATIONS

42-16251. Definitions

In this article, unless the context otherwise requires:

1. "Board" means the county board of equalization or the state board of equalization, as appropriate.
2. "Court" means either the superior court or tax court.
3. "Error" means any mistake in assessing or collecting property taxes resulting from:
 - (a) An imposition of an incorrect, erroneous or illegal tax rate that resulted in assessing or collecting excessive taxes.
 - (b) An incorrect designation or description of the use or occupancy of property or its classification pursuant to chapter 12, article 1 of this title.
 - (c) Applying the incorrect assessment ratio percentages prescribed by chapter 15, article 1 of this title.
 - (d) Misreporting or failing to report property if a statutory duty exists to report the property.
 - (e) Subject to the requirements of section 42-16255, subsection B, a valuation or legal classification that is based on an error that is exclusively factual in nature or due to a specific legal restriction that affects the subject property and that is objectively verifiable without the exercise of discretion, opinion or judgment and that is demonstrated by clear and convincing evidence, such as:
 - (i) A mistake in the description of the size, use or ownership of land, improvements or personal property.
 - (ii) Clerical or typographical errors in reporting or entering data that was used directly to establish valuation.
 - (iii) A failure to timely capture on the tax roll a change in value or legal classification caused by new construction, the destruction or demolition of improvements, the splitting of one parcel of real property into two or more new parcels or the consolidating of two or more parcels of real property into one new parcel existing on the valuation date.
 - (iv) The existence or nonexistence of the property on the valuation date.
 - (v) Property that is destroyed after the lien date.
 - (vi) Any other objectively verifiable error that does not require the exercise of discretion, opinion or judgment.
4. "Tax officer" means the department, county assessor or county treasurer, as applicable.
5. "Taxpayer" means the owner of real or personal property that is liable for tax.

42-16254. Notice of claim; response; petition for review; appeal

A. If a taxpayer believes that the taxpayer's property has been assessed improperly as a result of a property tax error, the taxpayer shall file a notice of claim with the appropriate tax officer, either personally or by certified mail, as follows:

1. If the alleged error concerns the valuation or classification of property by the county assessor, the notice shall be filed with the assessor. On receiving the notice, the assessor shall immediately transmit a copy to the department.
2. If the alleged error concerns the valuation or classification of property by the department, the notice shall be filed with the department.
3. If the alleged error concerns the imposition of any tax rate, the notice shall be filed with the county board of supervisors. The clerk of the board of supervisors shall notify each affected taxing entity to allow the entity to file a response to the claim.

B. The notice shall:

1. Be in a form prescribed by the department.
2. Clearly identify the subject property by tax parcel number or tax roll number and the year or years for which the correction is proposed.
3. State the claim and the evidence to support the claim for correcting the alleged error.

C. Within sixty days after receiving a notice of claim, the tax officer may file a written response to the taxpayer to either consent to or dispute the error and to state the grounds for disputing the error. A failure to file a written response within sixty days constitutes consent to the error, and the board of supervisors shall direct the county treasurer to correct the tax roll on the taxpayer's written demand supported by proof of the date of the notice of claim and the tax officer's failure to timely dispute the error.

D. If the tax officer disputes the error, the tax officer shall notify the taxpayer of a time and place for a meeting between a representative of the tax officer and the taxpayer or the taxpayer's representative within sixty days to discuss the basis for the dispute.

E. If, after the meeting, the parties agree on all or part of the notice of claim, the tax roll must be corrected promptly to the extent agreed on and any taxes that have been overpaid shall be refunded pursuant to section 42-16259.

F. If the parties fail to agree on all or part of the notice of claim, the taxpayer may file a petition with the board of equalization on a form prescribed by the department and shall send a copy to the tax officer by certified mail. The petition must be filed with the board within ninety days after the date of the meeting or it is barred. On receiving the petition, the board shall hold a hearing on the disputed issues in the notice of claim within thirty days and shall issue a written decision pursuant to the board's rules.

G. A party that is dissatisfied with the decision of the board may appeal the decision to court within sixty days after the date the board's decision is mailed, but any additional taxes that are determined to be due must be timely paid before delinquency for the court to retain jurisdiction of the matter. In addition, in order for a taxpayer to recover a refund for taxes paid in a preceding tax year as a result of an error, all taxes that were levied and assessed against the property for the tax year must be paid before delinquency in order for the court to retain jurisdiction of the matter.