

ARIZONA STATE BOARD OF EQUALIZATION  
 MULTIPLE PARCEL DECISION LISTING

06-30-2022  
 15:50:00  
 02E

**Docket:** 00038M-02-22

**Taxpayer:** BUNDY WJ TRUST

**Decision Date:** 6/28/2022

**Appeal Type:** 82179C

**Location:** TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

**Decision Mail Date:** 7/8/2022

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E. DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
208-26-005	132,284	132,284	M	10.3	132,284	132,284	M	10.3	305,067	302,588	M	13.34
208-39-007	500	500	2	15	500	500	2	15	32,414	32,219	2	15
208-39-008	500	500	2	15	500	500	2	15	43,804	43,541	2	15
208-61-003A	500	500	2	15	500	500	2	15	37,520	37,294	2	15
208-61-004	500	500	2	15	500	500	2	15	28,126	27,957	2	15
208-61-005A	500	500	2	15	500	500	2	15	30,835	30,379	2	15

ARIZONA STATE BOARD OF EQUALIZATION  
 MULTIPLE PARCEL DECISION LISTING

06-30-2022  
 12:25:00  
 02E

**Docket:** 00039M-02-22

**Taxpayer:** BUNDY WJ TRUST

**Decision Date:** 6/28/2022

**Appeal Type:** 82179C

**Location:** TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

**Decision Mail Date:** 7/8/2022

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E. DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
208-26-005	132,284	132,284	M	10.3	132,284	132,284	M	10.3	291,312	291,312	M	13.4
208-39-007	500	500	2	15	500	500	2	15	32,414	32,414	2	15
208-39-008	500	500	2	15	500	500	2	15	43,804	43,541	2	15
208-61-003A	500	500	2	15	500	500	2	15	37,520	37,520	2	15
208-61-004	500	500	2	15	500	500	2	15	28,126	28,126	2	15
208-61-005A	500	500	2	15	500	500	2	15	30,835	30,835	2	15

ARIZONA STATE BOARD OF EQUALIZATION  
 MULTIPLE PARCEL DECISION LISTING

06-30-2022  
 12:25:00  
 02E

**Docket:** 00040M-02-22

**Taxpayer:** BUNDY WJ TRUST

**Decision Date:** 6/28/2022

**Appeal Type:** 82179C

**Location:** TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL

**Decision Mail Date:** 7/8/2022

PARCEL	OWNER'S ESTIMATE				NOTICE VALUE				S.B.O.E. DECISION			
	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO	FCV	LPV	CLASS	RATIO
208-26-005	132,284	132,284	M	10.3	132,284	132,284	M	10.3	316,408	305,878	M	13.24
208-39-007	500	500	2	15	500	500	2	15	32,414	32,414	2	15
208-39-008	500	500	2	15	500	500	2	15	43,804	43,804	2	15
208-61-003A	500	500	2	15	500	500	2	15	37,520	37,520	2	15
208-61-004	500	500	2	15	500	500	2	15	28,126	28,126	2	15
208-61-005A	500	500	2	15	500	500	2	15	30,835	30,835	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:****BUNDY WJ TRUST**

The State Board of Equalization Convened at 9:00 AM on 6/28/2022 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2020      **PARCEL:** 208-26-005      **DOCKET:** 00038M-02-22      **DATE:** 7/8/2022

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			132,284	132,284	M	10.3
<b>DECISION OF SBOE:</b>	168,239	136,828	305,067	302,588	M	13.34

**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 AND REQUESTED AGRICULTURAL VALUATION BASED ON THE CURRENT USE OF THE SUBJECT PROPERTY. 280**
- THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315**
- THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 700**

**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:**  
**TC BUNDY**  
**PO BOX 2197**  
**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:****BUNDY WJ TRUST**

The State Board of Equalization Convened at 9:30 AM on 6/28/2022 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2021      **PARCEL:** 208-26-005      **DOCKET:** 00039M-02-22      **DATE:** 7/8/2022

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			132,284	132,284	M	10.3
<b>DECISION OF SBOE:</b>	168,239	123,073	291,312	291,312	M	13.4

**FINDINGS OF FACT**

- The Petitioner appealed to the State Board of Equalization, the Decision of the County Assessor's Office in the County of **COCHISE**
- The appeal was timely filed.     yes             no
- THE PETITIONER APPEALED THE FULL CASH VALUE AND REQUESTED AGRICULTURAL VALUATION BASED ON THE CURRENT USE OF THE SUBJECT PROPERTY. 280**
- THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE. 315**
- THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002. 700**

**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: TC BUNDY  
PO BOX 2197  
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:****BUNDY WJ TRUST**

The State Board of Equalization Convened at 10:00 AM on 6/28/2022 and reached a decision on the property identified below.

**LOCATION:** COCHISE      **TAX YEAR:** 2022      **PARCEL:** 208-26-005      **DOCKET:** 00040M-02-22      **DATE:** 7/8/2022

	LAND	IMPROVEMENTS	FULL CASH VALUE (FCV)	LIMITED PROPERTY VALUE (LPV)	CLASS	RATIO
<b>APPEALED TO SBOE:</b>			132,284	132,284	M	10.3
<b>DECISION OF SBOE:</b>	168,239	148,169	316,408	305,878	M	13.24

**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 REQUESTED AGRICULTURAL VALUATION BASED ON THE CURRENT USE OF THE SUBJECT PROPERTY.**  
2804. **THE RESPONDENT'S BASIS FOR VALUE WAS THE SALES COMPARISON APPROACH TO VALUE AND SALES DATA WAS SUBMITTED TO SUPPORT THE VALUE ESTIMATE.** 3155. **THE BOARD ACCEPTS THE RESPONDENT'S RECOMMENDED FULL CASH VALUE. THE FULL CASH VALUE FOR NEXT YEAR SHALL BE DETERMINED PURSUANT TO A.R.S. 42-16002.** 700**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:** **TC BUNDY**  
**PO BOX 2197**  
**BENSON, AZ 85602**

ARIZONA STATE BOARD OF EQUALIZATION  
 PARCEL MIXED RATIO

Date Printed: 06-30-2022  
 12:25:00

<b>Docket: 00038M-02-22</b>	<b>Decision Date: 6/28/2022</b>		<b>Taxpayer: BUNDY WJ TRUST</b>					
	<b>Decision Mailing Date: 7/8/2022</b>		<b>Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL</b>					
	<b>Parcel</b>	<b>Mixed Ratio Legal Class Description</b>	<b>SBOE Land Value</b>	<b>Land % Value</b>	<b>Land % Ratio</b>	<b>SBOE Improv. Value</b>	<b>Improv. % Value</b>	<b>Improv. % Ratio</b>
	208-26-005	Class 1 - 2020	168,239	1.63	18.00	136,828	18.73	18.00
	208-26-005	Class 2 - 2020	168,239	94.12	15.00	136,828		
	208-26-005	Class 3 - 2020	168,239	4.25	10.00	136,828	81.27	10.00

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 PARCEL MIXED RATIO

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<b>Docket: 00039M-02-22</b>	<b>Decision Date: 6/28/2022</b>		<b>Taxpayer: BUNDY WJ TRUST</b>					
	<b>Decision Mailing Date: 7/8/2022</b>		<b>Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL</b>					
	<b>Parcel</b>	<b>Mixed Ratio Legal Class Description</b>	<b>SBOE Land Value</b>	<b>Land % Value</b>	<b>Land % Ratio</b>	<b>SBOE Improv. Value</b>	<b>Improv. % Value</b>	<b>Improv. % Ratio</b>
	208-26-005	Class 1 - 2021	168,239	1.63	18.00	123,073	18.00	18.00
	208-26-005	Class 3 - 2021	168,239	4.25	10.00	123,073	82.00	10.00
	208-26-005	Class 2 - 2021	168,239	94.12	15.00	123,073		

ARIZONA STATE BOARD OF EQUALIZATION  
 PARCEL MIXED RATIO

Date Printed: 06-30-2022  
 12:25:00

<b>Docket: 00040M-02-22</b>	<b>Decision Date: 6/28/2022</b>		<b>Taxpayer: BUNDY WJ TRUST</b>					
	<b>Decision Mailing Date: 7/8/2022</b>		<b>Location: 02E - TELEPHONE CONFERENCE REMOTE HEARING. BOS WILL CALL</b>					
	<b>Parcel</b>	<b>Mixed Ratio Legal Class Description</b>	<b>SBOE Land Value</b>	<b>Land % Value</b>	<b>Land % Ratio</b>	<b>SBOE Improv. Value</b>	<b>Improv. % Value</b>	<b>Improv. % Ratio</b>
	208-26-005	Class 1 - 2022 V2	168,239	1.63	17.50	148,169	19.20	17.50
	208-26-005	Class 2 - 2022	168,239	94.12	15.00	148,169		
	208-26-005	Class 3 - 2022	168,239	4.25	10.00	148,169	80.80	10.00