

1 **BRIAN M. MCINTYRE, Cochise County Attorney**  
2 BY: PAUL CORREA, Civil Deputy County Attorney  
3 Arizona State Bar No. 017187  
4 P.O. Drawer CA  
5 Bisbee, Arizona 85603  
6 (520) 432-8700  
7 [cvattymeo@cochise.az.gov](mailto:cvattymeo@cochise.az.gov)  
8 *Attorney for Defendant Cochise County*

9 **IN THE SUPERIOR COURT OF THE STATE OF ARIZONA**

10 **IN THE ARIZONA TAX COURT**

11 CDS PARTNERS L.P., an Arizona limited  
12 partnership,

13 Plaintiff,

14 vs.

15 COCHISE COUNTY, a political  
16 subdivision of the State of Arizona,

17 Defendant.

**CASE NO. TX2021-000477**

**STIPULATED JUDGMENT**

**(Assigned to Honorable Danielle Viola)**

18 The parties to this action having stipulated to the entry of this Judgment and good  
19 cause appearing,

20 IT IS ORDERED, ADJUDGED AND DECREED THAT:

- 21 1. The only parcel subject to this judgment is parcel number 105-08-007F.
- 22 2. For tax year 2022:
- 23 • The full cash value of the subject property shall be reduced from  
24 \$6,331,539 to \$2,930,000;
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- The limited property value of the subject property shall be reduced from \$2,986,499 to \$2,930,000;
- The legal class shall remain at 4;
- The assessment ratio shall remain at 10%;

3. Defendant shall recalculate the 2022 and 2023 taxes on the subject property based upon the full cash value, limited property value, classification and ratio as stated above, pursuant to Arizona Revised Statute § 42-16002 B.

4. Each party shall bear its own costs, expert witness expenses, and attorneys' fees.

5. The valuation above is the product of settlement and shall not be used for any other purpose except as determination of value for the tax year indicated above.

6. No further matters remain pending. This Judgment is entered pursuant to Rule 54(c), Arizona Rules of Civil Procedure.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2022.

\_\_\_\_\_  
**Honorable Danielle Viola**

1 APPROVED AS TO FORM:  
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3

4 *1s/Douglas S. John*  
5 Douglas S. John, Esq.  
6 Frazer, Ryan, Goldberg & Arnold, L.L.P.  
7 [djohn@frgalaw.com](mailto:djohn@frgalaw.com)  
8 *Attorney for Plaintiff*  
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10 \_\_\_\_\_  
11 Paul Correa  
12 Civil Deputy County Attorney  
13 P.O. Drawer CA  
14 Bisbee, AZ 85603  
15 *Attorney for Defendant Cochise County*  
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COCHISE COUNTY ATTORNEY  
P. O. Drawer CA  
Bisbee, AZ 85603  
(520) 432-8700

