

1 Douglas S. John (#021150)
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8 Attorney for Plaintiff

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

10 **IN THE ARIZONA TAX COURT**

11 BENCHMARK ESTATE WINERY LLC, an
12 Arizona limited liability company; ARIDUS
13 WINE COMPANY LLC, an Arizona limited
14 liability company,

15 Plaintiff,

16 v.

17 COCHISE COUNTY, a political subdivision
18 of the State of Arizona,

19 Defendant.

Case No.: TX2021-000546

STIPULATED JUDGMENT

(Title 42)

(Assigned to the Honorable Sara J.
Agne)

20 The parties have settled this appeal and stipulated to the entry of Judgment as set
21 forth herein. Accordingly,

IT IS ORDERED, ADJUDGED AND DECREED,

22 1. That the real and personal property that is the subject of this action is that
23 property identified by the Cochise County parcel numbers 401-84-016, 203-28-356, 202-
24 71-026 and business personal property account number P158000012.

25 2. That the full cash value of the personal property shall be changed for the
26 2021 tax year as follows:

Account No.	Original FCV	Original LPV	Original Assessment	Final FCV	Final LPV	Final Assessment
P158000012	\$639,939	\$639,939	17.50%	\$639,939	\$639,939	17.25%

27 3. That the full cash value of the Subject Property shall be changed for the
28 2022 tax year as follows:

Parcel No.	Original FCV	Original LPV	Original Assessment	Final FCV	Final LPV	Final Assessment
401-84-016	\$353,394	\$353,394	15.0%	\$67,353	\$66,634	15.0%
203-28-356	\$170,368	\$170,368	14.8%	\$139,370	\$137,744	17.5%
202-71-026	\$649,929	\$649,929	17.4%	\$745,736	\$733,081	16.6%

4. That the limited property values for the real property for tax year 2022 will be calculated pursuant to A.R.S. § 42-13301.

5. That, pursuant to A.R.S. § 42-16215, Defendant shall correct the property tax rolls for tax years 2021 and 2022 to reflect the terms of this Judgment.

6. That the 2022 real property taxes shall be determined based upon the limited property value stated above.

7. That the real property's reduced full cash value for the 2022 tax year as determined by this judgment will not be its full cash value for the 2023 tax year.

8. That, as a result of the reduction in full cash and limited property values for the 2021 and 2022 tax years, Defendant Cochise County shall pay to Plaintiffs' attorney's trust account for the 2021 and 2022 tax refunds, if any, an amount equal to any such excess taxes levied, assessed, and paid on the Subject Property, plus interest at the legal rate pursuant to A.R.S. § 42-16214(A)(3), payable from the date(s) of overpayment until the Judgment is paid in full.

9. That the above amounts shall be calculated by the Cochise County Treasurer and shall be paid by Cochise County.

10. That the parties shall each bear their own costs, expert witness expenses, and attorneys' fees.

11. That 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.

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

DONE IN OPEN COURT on _____, 2023.

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Honorable Sara J. Agne
Judge of the Arizona Tax Court

1 **APPROVED AS TO FORM AND SUBSTANCE:**

2
3 **COCHISE COUNTY ATTORNEY'S OFFICE**

4
5 /s/
Paul Correa
6 Attorneys for Defendant

7 **FRAZER, RYAN, GOLDBERG, & ARNOLD,**
8 **L.L.P.**

9 /s/ Douglas S. John
10 Douglas S. John
11 Attorneys for Plaintiffs

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13 **ORIGINAL** of the foregoing electronically
14 filed with the Clerk of the Superior Court,
15 Maricopa County

16 **AND**

17 **COPY** of the foregoing electronically served
18 this ___ day of October 2023 to:

19 Paul Correa
20 Cochise County Attorney's Office
21 P.O. Drawer CA
22 Bisbee, Arizona 85603
23 cvattymeo@cochise.az.gov
24 PCorrea@cochise.az.gov
25 *Attorneys for Defendant*

26 /s/ Paige Kleinwolterink
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