

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.: TX2022-000397

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 Subject Property shall be changed for the
26 2022 tax years to:

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 2023 tax year as follows:

Parcel No.	Original FCV	Original LPV	Original Assessment	Settled FCV	Settled LPV	Settled Assessment
401-84-016	\$402,204	\$371,064	17.0%	\$67,353	\$67,353	15.0%
203-28-356	\$176,773	\$176,773	15.0%	\$139,370	\$139,370	17.0%
202-71-026	\$649,929	\$649,929	15.2%	\$784,791	\$769,735	16.3%

4. That the limited property values for the real property for tax year 2023 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 2022 and 2023 to reflect the terms of this Judgment.

6. That the 2023 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 2023 tax year as determined by this judgment will be its full cash value for the 2024 tax year.

8. That, as a result of the reduction in full cash and limited property values for the 2022 and 2023 tax years, Defendant Cochise County shall pay to Plaintiffs' attorney's trust account for the 2022 and 2023 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

APPROVED AS TO FORM AND SUBSTANCE:

COCHISE COUNTY ATTORNEY’S OFFICE

/s/_____
Paul Correa
Attorneys for Defendant

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

/s/ Douglas S. John_____
Douglas S. John
Attorneys for Plaintiffs

ORIGINAL of the foregoing electronically
filed with the Clerk of the Superior Court,
Maricopa County

AND

COPY of the foregoing electronically served
this ____ day of October 2023 to:

Paul Correa
Cochise County Attorney’s Office
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PCorrea@cochise.az.gov
Attorneys for Defendant

/s/ Paige Kleinwolverink_____