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8 Attorneys for Plaintiff

9 THE SUPERIOR COURT OF THE STATE OF ARIZONA
10 IN THE ARIZONA TAX COURT

11 MICHAEL E. PIEPER, an individual,
12 Plaintiff,

13 v.

14 COCHISE COUNTY,
15 Defendant.

No. TX2024-000356

STIPULATED JUDGMENT

(Hon. Erik Thorson)

(Property Tax)

16 The parties, having settled their claims in this matter and having stipulated to the
17 entry of judgment herein, and good cause appearing:

18 IT IS ORDERED, ADJUDGED AND DECREED:

19 1. That the property that is the subject of this action is the real property identified
20 for the 2025 tax year by Cochise County parcel numbers 404-11-124C; 404-11-124D; and
21 405-02-007 (hereinafter, the "Subject Property").

22 2. That, for tax year 2025, the County will grant agricultural status to the Subject
23 Property and the 2025 full cash values of the Subject Property shall be reduced to the
24 following amounts:

25 404-11-124C - \$293,490
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1 404-11-124D - \$293,616

2 405-02-007 - \$323,712

3 3. That the 2025 limited property values of the Subject Property shall be calculated
4 in accordance with the provisions of A.R.S. §§ 42-13302 and reduced to the following
5 amounts:

6 404-11-124C - \$55,739

7 404-11-124D - \$55,762

8 405-02-007 - \$61,478

9 4. That, pursuant to A.R.S. § 42-16215, Defendant Cochise County shall correct the
10 property tax roll for tax year 2025 to reflect the full cash and limited property values set
11 forth herein and to reflect the 2025 property taxes based on those values.

12 5. That the 2025 real property taxes on the Subject Property shall be calculated and
13 based upon the full cash values and limited property values as set forth above.

14 6. That the Subject Property's reduced full cash values for the 2025 tax year as set
15 forth herein shall roll over and be the full cash values for the 2026 tax year, unless the full
16 cash value determined for tax year 2026 is lower, in which case the full cash value shall be
17 that lower value.

18 7. That as a result of reductions in the 2025 full cash and limited property value of
19 the Subject Property provided herein, the Cochise County Treasurer's Office shall calculate
20 any excess property taxes levied, assessed, and timely paid on the Subject Property for tax
21 year 2025, if any, and shall pay to the Trust Account of Mooney, Wright, Moore & Wilhoit,
22 PLLC a property tax refund in an amount equal to the excess property taxes, plus interest
23 at the legal rate pursuant to A.R.S. § 42-16214(A)(3), payable from the date of overpayment
24 until the Judgment is paid in full.

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

9. That the valuations above are the product of settlement and shall not be used for any other purpose except as determinations of value for the tax years indicated above.

10. No further matters remain pending and judgment is entered pursuant to Rule 54(c).

DONE IN OPEN COURT this _____ day of _____, 2025.

Judge, Arizona Tax Court

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Stipulated Judgment
TX 2024-000356

APPROVED AS TO FORM AND SUBSTANCE:
MOONEY, WRIGHT, MOORE & WILHOIT, PLLC

By /s/ Bart S. Wilhoit
Bart S. Wilhoit
Attorneys for Plaintiff

COCHISE COUNTY ATTORNEYS' OFFICE

By /s/ Bert Whitehead
Bert Whitehead
Attorneys for Defendant

ORIGINAL e-filed and COPY of the
foregoing mailed this ____ day of
May, 2025, to:

Paul Correa
Bert Whitehead
Cochise County Attorney's Office
225 West Madison Street
Phoenix, AZ 85003
Attorneys for Cochise County

/s/ Kim Simonis