PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS
BOARD OF EQUALIZATION MEETING HELD ON
TUESDAY, SEPTEMBER 29, 2026

A Board of Equalization meeting of the Cochise County Board of Supervisors was held on Tuesday, September 29, 2026, at 10:30 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present:	Frank Antenori, Chairman; Kathleen L. Gomez, Supervisor
Absent:	Tom Crosby, Vice-Chairman
Staff Present:	Sharon Gilman, County Administrator
	Joe Casey, Deputy County Administrator
	Jonathan Pinkney, Chief Civil Deputy County Attorney
	Lara Loewenheim, Clerk of the Board

Chairman Antenori called the meeting to order at 10:30 a.m.

ACTION

Board of Supervisors

1. Ratify the State Board of Equalization (SBOE) Hearing Officer's decisions for Notice of Value appeals hearings held on September 10, 2026, as noted in attached exhibit.

   Supervisor Gomez made a motion to ratify the State Board of Equalization (SBOE) Hearing Officer's decisions for Notice of Value appeals hearings held on September 10, 2026, as noted in attached exhibit. Chairman Antenori seconded the motion.

   Phil Leiendecker, Assessor, presented this item. Mr. Leiendecker reported that the Board of Equalization had a light year, with only 13 appeals filed. He stated that several adjustments were negotiated with property owners before the hearings, no major changes resulted, and the hearing officer accepted staff's recommendations.

   In response to the Board, Mr. Leiendecker stated 11 of the 13 appeals involved commercial or agricultural properties, while two involved private property owners. Mr. Leiendecker confirmed that the County prevailed on all appeals and explained that staff attempts to resolve legitimate valuation issues before they advance to the Board of Equalization. He noted that some appeals are routinely filed by tax consultants or attorneys seeking substantial valuation reductions with limited supporting documentation.

   Chairman Antenori called for the vote and it was approved 2-0 (Crosby Absent).

Chairman Antenori adjourned the meeting at 10:33 a.m.

APPROVED:

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Frank Antenori, Chairman

ATTEST:

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Lara Loewenheim, Clerk of the Board