

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF EQUALIZATION
MEETING HELD ON
Tuesday, October 6, 2015**

A meeting of the Cochise County Board of Equalization was held on Tuesday, October 6, 2015 10:00 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Patrick G. Call, Chairman; Ann English, Vice-Chairman

Absent: Richard R. Searle, Member

Staff Edward T. Gilligan, Deputy County Administrator; Lauri Owen, Civil Deputy County

Present: Attorney; Terry Anderson, Chief Appraiser; Gussie Motter, Deputy Clerk of the Board

Attendees: Roy Markle

Chairman Call called the meeting to order at 10:02 a.m.

ANY ITEM ON THIS AGENDA IS OPEN FOR DISCUSSION AND POSSIBLE ACTION

PLEDGE OF ALLEGIANCE

THE ORDER OR DELETION OF ANY ITEM ON THIS AGENDA IS SUBJECT TO MODIFICATION AT THE MEETING

ACTION

Board of Equalization

1. Approve the Board of Equalization Hearing Officer's recommended decisions for Notice of Value appeal hearings held on August 20, September 10 and 17, 2015.

Chairman Call asked Ms. Motter to present this item. She reported that there were only eleven Notice of Value hearings this year and that in ten of those hearings, the Assessor and the appellant both accepted the Hearing Officer's recommended decision.

Vice Chairman English made a motion, seconded by Chairman Call, to approve the Hearing Officer's recommended decisions for Notice of Value appeal hearings held on August 20, September 10, and September 17, 2015. The motion carried 2-0-1 (Searle absent).

2. Uphold or amend the Hearing Officer's recommended decision for parcel number 206-23-088, Markle.

Chairman Call then asked Mr. Markle to come to the microphone.

Mr. Markle began by saying that the Petition for Review of Valuation requires a basis for the appeal: market sales approach, cost approach, or other. He chose the third option and attached a letter explaining that in his area, wells are going dry, causing the land to settle and develop earth fissures. He also pointed out that the roads in his area are so bad that public school buses have ceased to drive on them. These things have led to declining property values and he expressed his belief that despite his Senior Property Valuation Freeze, his values should be lowered according to the decline in property values in his area.

The Board of Equalization allowed Mr. Markle to express his frustration with the appeals process.

Vice Chairman English asked Deputy County Attorney, Ms. Owen, if the Board had a right to alter the property value.

Ms. Owen responded that she had reviewed the law and it definitely says "shall." She added that the property changing owners is the only provision to extinguish the freeze.

Vice Chairman English made a motion, seconded by Chairman Call to uphold the Hearing Officer's recommended decision for parcel 206-23-088, Markle. The motion carried 2-0-1 (Searle absent).

Chairman Call adjourned the meeting at 10:42 a.m.

APPROVED:

Patrick G. Call, Chairman

ATTEST:

Gussie Motter, Deputy Clerk of the Board