

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF EQUALIZATION  
MEETING HELD ON  
Tuesday, October 10, 2017**

A meeting of the Cochise County Board of Equalization was held on Tuesday, October 10, 2017 10:00 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

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

Staff Present: Edward T. Gilligan, County Administrator  
Britt W. Hanson, Chief Civil Deputy County Attorney  
Arlethe G. Rios, Clerk of the Board  
Elda Orduno, Civil Deputy County Attorney

Chairman English called the meeting to order at 10:29 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**

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***ACTION***

**Board of Equalization**

1. Approve the Board of Equalization Hearing Officer's recommended decisions for Notice of Value appeal hearings held on September 7, and October 5, 2017.

Chairman English wanted the record to show that the Board appreciated the service provided by Mr. Jim Riley as the hearing officer.

Ms. Arlethe G. Rios, Clerk of the Board, presented this item. Ms. Rios noted that all these recommendations were accepted by the appellants and just needed to be confirmed by the Board of Equalization.

Supervisor Judd moved to approve the Board of Equalization Hearing Officer's recommended decisions for Notice of Value appeal hearings held on September 7, and October 5, 2017. Vice-Chairman Call seconded the motion.

Chairman English called for the vote and it was approved 3-0.

2. Uphold or amend the Hearing Officer's recommended decision for parcel number 208-40-001E, Compton.

Mr. Ted Offutt, Chief Appraiser, Assessor's Office, presented this item. Mr. Offutt said that Mr. Compton was not concerned with the valuation, but instead with a process that our office went through called conversion. He stated that through that process there were some glitches in the system, however the value is appropriate and the other properties in the area are comparable to what we valued his property.

Chairman English said that it seemed that the problem was with the computer system, not the valuation process.

Vice-Chairman Call moved to uphold the Hearing Officer's recommended decision for parcel number 208-40-001E, Compton. Supervisor Judd seconded the motion.

Chairman English called for the vote and it was approved 3-0.

3. Uphold or amend the Hearing Officer's recommended decision for parcel number 123-46-015F, Amox.

Mr. Michael Hyatt, Senior Land Appraiser, Assessor's Office, presented this item. Mr. Hyatt said that the appeal was based on the owner's concern that his property is highly impacted by topography and has limited access. He added that staff reviewed sales in the immediate area and the hearing officer felt that the comparable properties presented by the agent were inferior, but we did make a reduction.

Mr. Alain Hartmann, Agent for Amox, clarified that the information shared with the Board was not new. Mr. Hartmann stated that he was appealing the decision because he did not believe that the weight of the sale was considered and said that the reason some of the comparable properties were not considered was because the Assessor's Office thought they had issues and this property also has issues, which is the reason for the low sales price.

Chairman English clarified that it was not the Board's responsibility to set the price of property, but to ensure that the properties that are similar are comparable.

Mr. Hartmann said that he understood the Board's purpose, but felt that the subject property is very unique and that should be recognized.

Mr. Hyatt said that there had been a reduction made and the new value of \$75,000 recommended by the Assessor had been approved by the hearing officer.

Supervisor Judd moved to uphold the Hearing Officer's recommended decision for parcel number 123-46-015F, Amox. Vice-Chairman Call seconded the motion.

Chairman English called for the vote and it was approved 3-0.

4. Uphold or amend the Hearing Officer's recommended decision for parcel number 124-76-038 multi, TAO Retirement Plan.

Mr. Michael Hyatt, Senior Land Appraiser, Assessor's Office, presented this item. Mr. Hyatt said that staff had used Department of Revenue (DOR) guidelines in order to reach a decision regarding these parcels. He explained that these parcels had full amenities and were ready to be sold and the market value for these at \$24,000 were similar to other lots in that area priced at \$25,000.

Mr. Alain Hartmann, agent for the appellant, stated that there were 39 lots and that he thought the current valuation is excessive based on the purchase price. He stated that the appellant recognized that DOR wanted them valued individually, however the guidelines are only a recommendation and not a mandate. He noted that the purchase price had only been \$5,600 per lot and that should be considered.

Chairman English stated that the parcels could be sold in parcels and not in bulk, it would just depend on who was making the sale.

Mr. Hyatt said that bulk sales are not typically used for valuing properties as individual parcels. He stated that parcels that do not have amenities are currently valued at \$5,600, but these parcels do have amenities and are part of a subdivided plat.

Vice-Chairman moved to uphold the Hearing Officer's recommended decision for parcel number 124-76-038 multi, TAO Retirement Plan. Supervisor Judd seconded the motion.

Chairman English called for the vote and it was approved 3-0.

5. Uphold or amend the Hearing Officer's recommended decision for several parcels owned by Phelps Dodge Corporation.

Mr. Ted Offutt, Chief Appraiser, Assessor's Office, presented this item. Mr. Offutt said that the appellant's attorney had filed an appeal for several of Phelps Dodge parcels. He noted that reductions had been made on some of the parcels, but the appellant's attorney was still contesting the land value. He added that the Assessor's Office did apply a discount on all parcels that are affected by smelter slag and topography left behind from a former land fill. He added that the Hearing Officer sided with the Assessor since the appellant failed to submit any comparable sales to refute the value.

Supervisor Judd moved to uphold the Hearing Officer's recommended decision for several parcels owned by Phelps Dodge Corporation. Vice-Chairman Call seconded the motion.

Chairman English called for the vote and it was approved 3-0.

Chairman English adjourned the meeting at 10:59 a.m.

APPROVED:

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Ann English, Chairman

ATTEST:

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Arlethe G. Rios, Clerk of the Board