

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS  
BOARD OF EQUALIZATION MEETING HELD ON  
THURSDAY, OCTOBER 10, 2024**

A Board of Equalization meeting of the Cochise County Board of Supervisors was held on Thursday, October 10, 2024 at 10:00 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Ann English, Chairman; Peggy Judd, Supervisor, Telephonic; Tom Crosby, Vice-Chairman

Staff Present: Richard G. Karwaczka, County Administrator; Sharon Gilman, Deputy County Administrator; Paul Correa, Chief Civil Deputy County Attorney; Lara Loewenheim, Clerk of the Board

Attendees: Philip Leiendecker, County Assessor

Chairman English called the meeting to order at 10:00 a.m.

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

***CONSENT***

**Board of Supervisors**

1. Ratify the State Board of Equalization (SBOE) Hearing Officer's decisions for Notice of Value appeals hearings held on September 19, 2024 and September 20, 2024, as noted in attached exhibit.

Philip Leiendecker, County Assessor presented this item. Mr. Leiendecker explained the Board of Equalization reviewed the outcomes of 22 appeals that had been escalated to the State Board of Tax Appeals and four had their valuations adjusted downward, resulting in a total reduction of \$214,568. Mr. Leiendecker stated 99 appeals came from a total of approximately 129,000 accounts, making the number of appeals extremely low.

Vice-Chairman Crosby made a motion to Ratify the State Board of Equalization (SBOE) Hearing Officer's decisions for Notice of Value appeals hearings held on September 19, 2024 and September 20, 2024, as noted in attached exhibit. Supervisor Judd seconded the motion and it carried unanimously.

Chairman English adjourned the meeting at 10:04 a.m.

APPROVED:

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Ann English, Chairman

ATTEST:

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Lara Loewenheim, Clerk of the Board