

**PROCEEDINGS OF THE COCHISE COUNTY BOARD OF SUPERVISORS
BOARD OF EQUALIZATION MEETING HELD ON
TUESDAY, JANUARY 28, 2025**

A Board of Equalization meeting of the Cochise County Board of Supervisors was held on Tuesday, January 28, 2025, at 10:00 a.m. in the Board of Supervisors' Hearing Room, 1415 Melody Lane, Building G, Bisbee, Arizona.

Present: Tom Crosby, Vice-Chairman; Kathleen L. Gomez, Supervisor; Frank Antenori, Chairman

Staff Present: Sharon Gilman, Interim County Administrator
Joe Casey, Interim Deputy County Administrator
Paul Correa, Chief Civil Deputy County Attorney
Lara Loewenheim, Clerk of the Board

Chairman Antenori called the meeting to order at 10:05 a.m.

ANY ITEM ON THIS AGENDA IS OPEN FOR DISCUSSION

ACTION

Board of Supervisors

1. Ratify or Amend the decision of the State Board of Equalization (SBOE) Hearing Officer regarding the Notice of Claim appeal hearing held on January 8, 2025, for tax years 2022, 2023 and 2024, filed by petitioner Stronghold Farms LLC, Aaron Latowsky.

Phil Leiendecker, Assessor, presented this item. Mr. Leiendecker explained that a hearing was conducted by the Board of Equalization regarding a property valuation appeal. He stated there are two mechanisms for property owners to appeal valuations: administrative appeals and appeals to tax court, highlighting the deadlines and processes involved. Mr. Leiendecker recommended that the board amend the decision made by the hearing officer to deny a claim due to lack of verifiable error in the property assessment. Mr. Leiendecker stated the the property owner had received valuation notices for multiple years but only recently filed a claim of error, seeking reclassification to agricultural status. Mr. Leiendecker confirmed that valuation notices were properly mailed, and no prior administrative or judicial appeals were made. He stated the property owner finally submitted an agricultural application, it was denied due to lack of merit.

In response to the Board, Paul Correa, Chief Civil County Attorney, stated the Board is acting as the County Board of Equalization to review an appeal from an administrative decision. He stated their role under statute was to assess the hearing officer's ruling.

Chairman Antenori made a motion to amend the decision of the State Board of Equalization (SBOE) Hearing Officer regarding the Notice of Claim appeal hearing held on January 8, 2025, for tax years 2022, 2023 and 2024, filed by petitioner

Stronghold Farms LLC, Aaron Latowsky. Vice-Chairman Crosby seconded the motion.

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

Chairman Antenori adjourned the meeting at 10:18 a.m.

APPROVED:

Frank Antenori, Chairman

ATTEST:

Lara Loewenheim, Clerk of the Board