

PURSUANT TO A.R.S. §38-431.01, THE GILA COUNTY BOARD OF EQUALIZATION WILL HOLD AN OPEN MEETING IN THE BOARD OF SUPERVISORS' AUDITORIUM, 1400 EAST ASH STREET, GLOBE, ARIZONA. ONE OR MORE BOARD MEMBERS MAY PARTICIPATE IN THE MEETING BY TELEPHONE CONFERENCE CALL OR BY INTERACTIVE TELEVISION VIDEO (ITV). **ANY MEMBER OF THE PUBLIC IS WELCOME TO ATTEND THE MEETING VIA ITV WHICH IS HELD AT 610 E. HIGHWAY 260, BOARD OF SUPERVISORS' CONFERENCE ROOM, PAYSON, ARIZONA.** THE AGENDA IS AS FOLLOWS:

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**BOARD OF EQUALIZATION  
MEETING AGENDA  
MONDAY, OCTOBER 5, 2015 - 1:00 P.M.**

1. **CALL TO ORDER - PLEDGE OF ALLEGIANCE**
  
2. **AGENDA ITEMS:**
  - A. 1:00 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 201-08-040N that was submitted by the Law Offices of Fletcher Struse Fickbohm & Marvel on behalf of the Rosemary L. Ruiz Revocable Trust c/o Joe A. Albo for tax year 2016.
  
  - B. 1:25 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 305-10-004E that was submitted by Ken and Terri Rowley for tax year 2016.
  
  - C. 1:50 p.m. - Information/Discussion/Action to consider a Residential Petition for Review of Valuation for tax parcel number 304-42-037A that was submitted by Jim McDonald for tax year 2016.
  
  - D. 2:15 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for parcel number 302-27-061B that was submitted by Joshua Wilson on behalf of Healing Waters for tax year 2016.

- E. 2:40 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 304-07-021B that was submitted by Paradigm Tax Group on behalf of Team CB Petroleum Properties, LLC for tax year 2016.
  - F. 3:15 p.m. - Information/Discussion/Action to consider a Residential Petition for Review of Valuation for tax parcel number 302-87-516 that was submitted by Pivotal Tax Solutions, LLC on behalf of Steve and Linda Loy for tax year 2016.
  - G. 3:40 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 302-66-309A that was submitted by Pivotal Tax Solutions, LLC on behalf of BW Payson, LLC for tax year 2016.
  - H. On the Record - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for parcel number 304-02-018H that was submitted by Paradigm Tax Group on behalf of Safeway Inc. - Store #1536 for tax year 2016.
3. **CALL TO THE PUBLIC:** Call to the Public is held for public benefit to allow individuals to address the Board of Equalization on any issue within the jurisdiction of the Board of Equalization. Board members may not discuss items that are not specifically identified on the agenda. Therefore, pursuant to Arizona Revised Statute §38-431.01(H), at the conclusion of an open call to the public, individual members of the Board of Equalization may respond to criticism made by those who have addressed the Board, may ask staff to review a matter or may ask that a matter be put on a future agenda for further discussion and decision at a future date.

IF SPECIAL ACCOMMODATIONS ARE NEEDED, PLEASE CONTACT THE RECEPTIONIST AT (928) 425-3231 AS EARLY AS POSSIBLE TO ARRANGE THE ACCOMMODATIONS. FOR TTY, PLEASE DIAL 7-1-1 TO REACH THE ARIZONA RELAY SERVICE AND ASK THE OPERATOR TO CONNECT YOU TO (928) 425-3231.

THE BOARD MAY VOTE TO HOLD AN EXECUTIVE SESSION FOR THE PURPOSE OF OBTAINING LEGAL ADVICE FROM THE BOARD'S ATTORNEY ON ANY MATTER LISTED ON THE AGENDA PURSUANT TO A.R.S. §38-431.03(A)((3)

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

**ARF-3370**

**Regular Agenda Item 2. A.**

**Board of Equalization Hearings**

**Meeting Date:** 10/05/2015

**Reporting** Tax Year 2016

**Period:**

**Submitted By:** Marian Sheppard, Clerk of the Board, Clerk of the Board of Supervisors

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**Information**

**Subject**

Parcel No. 201-08-040N

**Suggested Motion**

1:00 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 201-08-040N that was submitted by the Law Offices of Fletcher Struse Fickbohm & Marvel on behalf of the Rosemary L. Ruiz Revocable Trust c/o Joe A. Albo for tax year 2016.

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**Attachments**

Petitioner's info. for 201-08-040N

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**FLETCHER STRUSE  
FICKBOHM & MARVEL**

dm  
Rec'd 9-4-15  
Scanned & emailed  
To: D. Hughes  
C. Mata  
JK

Amy E. Fletcher · Timothy M. Struse · Victoria Blair Struse · Ronna L. Fickbohm · James K. Marvel · Steven C. Wagner

ATTORNEYS AT LAW

September 2, 2015

Gila County Board of Equalization  
Attn: Marian Sheppard  
1400 E. Ash St.  
Globe, AZ 85501

Re: 2016 Appeal of Parcel 201-08-040N

Dear Ms. Sheppard:

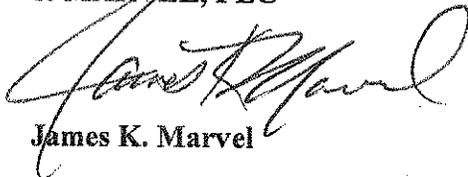
This office represents the Rosemary L. Ruiz Revocable Trust, the owner of the above-referenced parcel (the "Subject Property").

Enclosed is a copy of the Gila County Assessor's decision regarding the owner's appeal of the 2016 value for the Subject Property, along with a copy of the appeal. The owner has authorized me to appeal the Assessor's decision to the Gila County Board of Equalization.

As my office is in Tucson, I am requesting a telephonic hearing before the Board. Please contact my office regarding the hearing date and time.

Very truly yours,

**FLETCHER STRUSE FICKBOHM  
& MARVEL, PLC**



**James K. Marvel**

Email: [JMarvel@TucsonTrusts.com](mailto:JMarvel@TucsonTrusts.com)

JKM:alk  
Enclosure

FLETCHER STRUSE  
FICKBOHM & MARVEL PLC

6750 North Oracle Road  
Tucson, AZ 85704

520-575-5555 PHONE  
520-575-5599 FAX

[www.tucsontrusts.com](http://www.tucsontrusts.com)

call  
201-08-040N

(1)

# 2864

PETITION FOR REVIEW OF REAL PROPERTY VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 16, Art. 3 and Ch. 16, Art. 1-6

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2016

See Instructions for complete filing information

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records... The County Assessor may reject any petition not meeting statutory requirements.

COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT

1. DATE FILED 03/16/15 COUNTY 4 BOOK 201 MAP 08 PARCEL 040N

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: PARCEL B OF RECORD OF SURVEY 1572 IN SECTION 23 T6

3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE [ ] ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.

4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL [ ] (SPECIFY TYPE: Apartment, Office, warehouse, etc.) VACANT LAND [x] AGRICULTURAL [ ] OTHER [ ]

5A. OWNER'S NAME: Rosemary L. Ruiz Revocable Trust, c/o Joe A. Albo, 4428 E. Bighorn Ave., Phoenix, AZ 85044

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A) c/o James K. Marvel, 6750 N. Oracle Rd., Tucson, AZ 85704

5C. IF OWNERSHIP HAS CHANGED CHECK HERE [ ] ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) Attorney James K. Marvel, Fletcher Struse Fickbohm & Marvel PLC, 6750 N. Oracle Rd., Tucson, AZ 85704 (520) 575-5555

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER STATE BOARD OF EQUALIZATION NUMBER

7. BASIS FOR PETITION: MARKET SALES APPROACH [x] COST APPROACH [ ] INCOME APPROACH [ ] OTHER [ ] (explain below) Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property. Parcel 201-08-096F, which is adjacent to the appealed parcel, is improved with a mobile home, and has a full cash value for the land of \$81,525, or \$6,257 per acre, for the 2016 tax year. The appealed parcel, which is vacant land and is located in a floodway, has a full cash value of \$101,464, or \$20,212 per acre, for the 2016 tax year. In addition, parcel 201-08-040P, which is also adjacent to the appealed parcel, has been on the market for over 5 years and was last listed for sale at \$20,000.

Table with 4 columns: VALUE SHOWN ON NOTICE OF VALUE, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. Includes rows for owner's opinion and market value.

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE: James K. Marvel, Attorney. (520) 575-5555, jmarvel@tucsontrusts.com

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE [x] FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY): If you want this appeal to be heard "On The Record" check here. [ ] This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony.

FOR OFFICIAL USE ONLY. ASSESSOR'S DECISION: FULL CASH VALUE \$44,679, LIMITED PROPERTY VALUE \$44,679, LEGAL CLASS 02R, ASMT RATIO 1590. BASIS FOR DECISION: See attached. DATE RECEIVED: 4/15/15, DATE DECISION MAILED: [blank], REVIEWED BY: [Signature], ASSESSOR OR CHIEF DEPUTY: [Signature].

2016 Vacant Petition for Review of Valuation

For Parcel: 201-08-040N

Subject parcel is 5.02 acres located in Tonto Basin. 3.77 acres is located in the floodway.  
Assessor has adjusted the floodway acreage to \$1000 per acre. 1.25 acres is valued at market.

Subject 2016 full cash value has been adjusted to \$44,679.

D#  
7-29-15

**FLETCHER STRUSE  
FICKBOHM & MARVEL**

Amy E. Fletcher · Timothy M. Struse · Victoria Blair Struse · Ronna L. Fickbohm · James K. Marvel · Steven C. Wagner

ATTORNEYS AT LAW

April 13, 2015

Gila County Assessor  
1400 E. Ash St.  
Globe, AZ 85501

Re: 2016 Appeal of Parcel 201-08-040N

Dear Assessor:

This office represents the Rosemary L. Ruiz Revocable Trust, the owner of the above-referenced parcel (the "Subject Property"). Enclosed is a Petition for Review of Real Property Valuation for the Subject Property for tax year 2016, along with an Agency Authorization Form signed by the owner authorizing this office to pursue the appeal.

The Subject Property is a 5.02 acre parcel of vacant land located close to the border of the Tonto National Forest. For tax year 2016, this parcel has been valued by the Gila County Assessor (the "Assessor") at \$101,464, or \$20,212 per acre.

The owner directs the Assessor's attention to parcel 201-08-096F (the "Comparable"), which is a 13.03 acre parcel immediately to the northwest of the Subject Property. This parcel is improved with a mobile home. This parcel is valued by the Assessor for the 2016 tax year at \$133,117, with an improvement value of \$51,592. The land value for this parcel is \$81,525, or \$6,257 per acre.

In addition, the owner would also like to bring to the Assessor's attention certain additional information regarding parcel 201-08-040P, the parcel immediately to the east of the Subject Property (the "Diaz parcel"). This parcel is nearly identical to the Subject Property, being also a 5.02 acre parcel of vacant land.

The Diaz parcel is owned by The Ermalinda Diaz Revocable Trust (the "Diaz Trust"), which is also represented by this office. The Diaz Trust has attempted to sell the Diaz parcel continuously beginning in 2009 and continuing to this date. The Diaz parcel was last listed for \$20,000, and it

FLETCHER STRUSE  
FICKBOHM & MARVEL PLC

6750 North Oracle Road  
Tucson, AZ 85704

520-575-5555 PHONE  
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[www.tucsontrusts.com](http://www.tucsontrusts.com)

Gila County Assessor

Page 2

April 13, 2015

received no offers. Ultimately, the Diaz parcel was offered to the heirs of the Diaz Trust for a total of \$5,000 – and again, there were no takers.

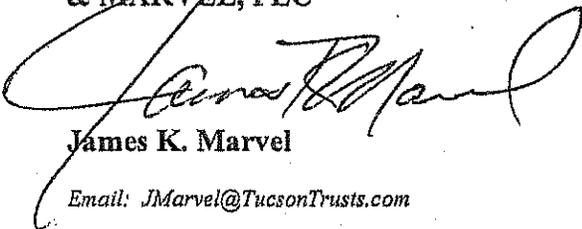
It is important to note that both the Subject Property and the Diaz parcel are located in a “Special Flood Hazard Area,” as determined by Gila County (see Standard Flood Hazard Determination provided by the Gila County Public Works Division, enclosed). This office has been informed by real estate professionals in the area that both the Subject Property and the Diaz parcel are essentially “undevelopable.” It is unlikely that either the Subject Property or the Diaz parcel will ever be sold, at any price.

It is also important to note that, according to the enclosed map provided by the Gila County Public Works Division, the Comparable does not appear to be located within the Special Flood Hazard Area.

Based on the value of the Comparable, the location of the Subject Property in a floodway, and the marketing of the Diaz parcel as outlined above, the owners request that the Assessor reduce the value of the Subject Property to a value more in line with its marketability, or at a minimum to a value that is equalized with the Comparable.

Very truly yours,

**FLETCHER STRUSE FICKBOHM  
& MARVEL, PLC**



**James K. Marvel**

*Email: [JMarvel@TucsonTrusts.com](mailto:JMarvel@TucsonTrusts.com)*

JKM:alk  
Enclosures

**PETITION FOR REVIEW OF REAL PROPERTY VALUATION**

PURSUANT TO A.R.S. TITLE 42, Ch. 16, Art. 3 and Ch. 16, Art. 1-5

**FOR OFFICIAL USE ONLY**

FILED FOR TAX YEAR 2016

See Instructions for complete filing information

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.
- The County Assessor may reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petition(s) will be returned.

**COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT**

- DATE FILED 03/16/15 COUNTY 4 BOOK 201 MAP 08 PARCEL 040N
- PROPERTY ADDRESS OR LEGAL DESCRIPTION: PARCEL B OF RECORD OF SURVEY 1572 IN SECTION 23 T6
- IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE . ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.
- USE OF PROPERTY: COMMERCIAL / INDUSTRIAL  (SPECIFY TYPE: Apartment, Office, warehouse, etc.) \_\_\_\_\_  
 VACANT LAND  AGRICULTURAL  OTHER

5A. OWNER'S NAME <u>Rosemary L. Ruiz Revocable Trust</u> NAME <u>c/o Joe A. Albo, 4428 E. Bighorn Ave.</u> ADDRESS <u>Phoenix, AZ 85044</u> CITY, STATE, ZIP CODE	5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A) <u>c/o James K. Marvel</u> NAME <u>6750 N. Oracle Rd.</u> ADDRESS <u>Tucson, AZ 85704</u> CITY, STATE, ZIP CODE
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5C. IF OWNERSHIP HAS CHANGED CHECK HERE . ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) Attorney  
James K. Marvel, Fletcher Struse Fickbohm & Marvel PLC (520) 575-5555  
 NAME TELEPHONE  
6750 N. Oracle Rd. Tucson, AZ 85704  
 ADDRESS CITY, STATE, ZIP CODE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER \_\_\_\_\_ STATE BOARD OF EQUALIZATION NUMBER \_\_\_\_\_

7. BASIS FOR PETITION: MARKET SALES APPROACH  COST APPROACH  INCOME APPROACH  OTHER  (explain below)  
 Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property. Parcel 201-08-096F, which is adjacent to the appealed parcel, is improved with a mobile home, and has a full cash value for the land of \$81,525, or \$6,257 per acre, for the 2016 tax year. The appealed parcel, which is vacant land and is located in a floodway, has a full cash value of \$101,464, or \$20,212 per acre, for the 2016 tax year. In addition, parcel 201-08-040P, which is also adjacent to the appealed parcel, has been on the market for over 5 years and was last listed for sale at \$20,000

8. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$	101,464	LIMITED PROPERTY VALUE \$	93,864	LEGAL CLASS	02R	ASMT RATIO	15
9. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$	5,020	LIMITED PROPERTY VALUE \$	5,020	LEGAL CLASS	02R	ASMT RATIO	15

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE   
 FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY): If you want this appeal to be heard "On The Record" check here.   
 This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE [Signature]  
 (520) 575-5555 TEL: \_\_\_\_\_ EMAIL: jmarvel@tucsontrusts.com

ASSESSOR'S DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
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FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

BASIS FOR DECISION: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

DATE RECEIVED	DATE DECISION MAILED	REVIEWED BY	ASSESSOR OR CHIEF DEPUTY
COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS ASMT RATIO

BASIS FOR DECISION: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD
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**AGENCY AUTHORIZATION FORM**

Pursuant to A.R.S. § 42-16001

STATE BOARD OF APPRAISAL REGISTRATION NUMBER \_\_\_\_\_

STATE BOARD OF EQUALIZATION NUMBER \_\_\_\_\_

- Persons who own, control, or possess property valued by the County Assessor may each year designate an agent to act on their behalf on any matter relating to the review of the valuation and classification of the property before the Assessor or the County or State Board of Equalization.
- This designation of an agent expires at the end of the calendar / valuation year.
- This form or a copy must accompany any petition, Taxpayer Notice of Claim, or response to a Notice of Proposed Correction filed with the Assessor or either Board of Equalization. The original form shall be provided for inspection by the agent on request of the County Assessor, either Board of Equalization, or the Department of Revenue.
- Notices issued by the Assessor or either Board of Equalization relating to the review of the valuation of that property shall be sent to the agent of record.
- A petition for Review of Real Property or Personal Property, a Notice of Proposed Correction, or a Taxpayer Notice of Claim will not be accepted unless the Agency Authorization form accompanying the petition is signed by the person who owns, controls, or possesses the property.

**DESIGNATION OF AGENT:** (Type or Print)

James K. Marvel, Fletcher Struse Fickbohm & Marvel, PLC

AGENT / FIRM NAME  
Audra Koerber

(520) 575-5555

CONTACT PERSON  
6750 N. Oracle Rd.

TELEPHONE

MAILING ADDRESS  
Tucson, AZ 85704

akoerber@tucsontrusts.com

CITY, STATE, ZIP

EMAIL ADDRESS

**DESIGNATION MADE BY:** (Type or Print)

Rosemary L. Ruiz Revocable Trust

COMPANY NAME

Joe A. Albo

Trustee

NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON:

TITLE

4428 E. Bigham Ave.

ADDRESS  
Phoenix, AZ 85044

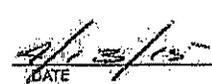
CITY, STATE, ZIP

TELEPHONE

EMAIL ADDRESS

I, the undersigned, hereby designate the above named agent to act on my behalf in all matters pertaining to the review and appeal of real or personal property valuation and classification with the Assessor or the Boards of Equalization. This authorization is limited to the properties listed below and on the attached continuation form(s).

  
SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY

  
DATE

Joe A. Albo  
PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE)

Trustee  
PRINT TITLE

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
4	201-08-040N					

County Name and Number: (1) Apache (2) Cochise (3) Coconino (4) Gila (5) Graham (6) Greenlee (7) Maricopa (8) Mohave (9) Navajo (10) Pima (11) Pinal (12) Santa Cruz (13) Yavapai (14) Yuma (15) La Paz

NOTE: USE CONTINUATION FORM DOR 82130AAA TO LIST ADDITIONAL PARCELS  
DOR 82130AAA (10/2012)

*Comparable*

**Gila County Property Report**  
 Monday, April 13, 2015

Account #: R000046232 Parcel #: 201-08-096F Appraisal Year: 2016  
 Acct Type: MH Affixed Tax District: 3301 Map #: 08 Parcel Size: 13.03 acres

**Owner Name and Address :**

BENJAMIN CHRISTOPHER M & KAREN J TRUSTEE  
 BENJAMIN FAMILY TRUST  
 95 N SKY RUN LN  
 STAR VALLEY AZ 85541

**Property Location :**

123 E EARL STEVENS LN	No #
TONTO BASIN AZ 85553-0000	MH Space

**Business/Complex :**

**Property Sales History**

No Records Returned

**Legal Description :**

PARCELS 1, 2, 3, 4 & 5, ROS 3713 SE1/4 SEC 23 T6N R10E = 13.03 AC (OUT OF 201-08-096A THRU -096E)2009 23x48  
 CAVCOVIN CAVAZLP0817876X&UFEE2010-004967

**Building Count :**

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
3.00	Affixed Mobile Home	Double Wide	Average	1154	2009
5.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	1991
6.00	Mobile Home Yard Improvements	Mobile Home Yard Improvements	Average	1	2011
7.00	Mobile Home Room Addition	Mobile Home Yard Improvements	Average	1	2013

**Valuation:**

Value Method:	Cost	Full Cash Value (FCV):	\$133,117.00	Use Code:	0829
		Limited Value (LPV):	\$133,117.00	Property Use:	0829-MH SUB LOT W/AFFX MH
Assessment Ratio:	15.00 %	Assessed FCV:	\$13,547.00		
		Assessed LPV:	\$13,547.00		

**Disclaimer:**

The Assessor's Office has compiled information on this website that it uses to identify, classify, and value real and personal property. This website is not updated in 'real time.' The Assessor does not guarantee that any information provided on this website is accurate, complete, or current. The information provided on this site is not equivalent of a title report or a real estate survey. Users should independently research, investigate, and verify all information before relying on it or in the preparation of legal documents. Please contact (928) 402-8714 if you believe any information is incomplete, out of date, or incorrect so that the appropriate correction can be addressed. Please note that a statutory process is available to correct errors pursuant to Arizona Revised Statutes 42-16254

**A**

GILA COUNTY, ARIZONA  
**STANDARD FLOOD HAZARD DETERMINATION**

Gila County Replacement for FEMA Form 81-93 OMB No. 1660-0040,  
 FOR FLOODPLAIN PERMITTING FOR BUILDING ONLY,  
 NOT FOR INSURANCE, LENDING OR REAL ESTATE

VALID AFTER 05/15/2008



GILA COUNTY ASSESSOR'S PARCEL NUMBER

201-08-040N

Tracking Number:  
 (Community Devel. Div. only)

**SECTION I - PURPOSE**

This form provides general flood information for a PARCEL of land, not any particular structure on the parcel. This information is provided for purposes of planning construction projects. Gila County's floodplain jurisdiction is limited to development within floodplains. If any part of a parcel is within a regulatory floodplain, the parcel will be shown as within the floodplain, and floodplain staff will review permit applications. Gila County has no jurisdiction over insurance, lending or real estate issues. (DIFFERENT PROCEDURES APPLY TO INSURANCE AND REAL ESTATE DISCLOSURES THAN TO CONSTRUCTION. The user of this information should verify its appropriateness for the intended purpose. Use of this parcel-based information for insurance could result in unnecessary flood insurance or increased premium rates). FEMA Flood Maps are available at www.fema.gov. For more local information, please visit the Gila County web site at www.gilacountyaz.gov

**SECTION II - PERMIT-RELATED INFORMATION**

(to be completed by Gila County)

**A. NATIONAL FLOOD INSURANCE PROGRAM (NFIP) JURISDICTION**

1. NFIP Community Name <b>Gila County</b>	2. County <b>Gila</b>	3. State <b>Arizona</b>	4. NFIP Community Number <b>040028</b>
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**B. NATIONAL FLOOD INSURANCE PROGRAM (NFIP) DATA AFFECTING BUILDING/MANUFACTURED HOME**

1. NFIP Map Number or Community-Panel Number <b>04007C1208 D</b>	2. NFIP Map Panel Effective/Revised Date <b>December 4, 2007</b>	3. LOMA/LOMR Number	4. Flood Zone <b>AE</b>	5. No NFIP Map
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**C. FEDERAL FLOOD INSURANCE AVAILABILITY**

1.  Federal Flood Insurance is available (Community participates in NFIP). 2.  Regular Program.

**D. DETERMINATION**

1a. IS PARCEL IN A SPECIAL FLOOD HAZARD AREA "SFHA"?

(Either a "regulatory Floodplain" on a FEMA Flood Insurance Rate Map, or adopted by Gila County as an "Administrative Floodplain")?

YES  NO

1b. IF LINE D1a IS "YES", IS PARCEL IN A FLOODWAY?

YES  NO

1c. IF PARCEL IS WITHIN A "SFHA" BASE FLOOD ELEVATION "BFE" IS:

(The "RFE or minimum floor elevation is 1 foot above the BFE)

**2,266.0**

1d. BFE Source:  From F.I.R.M.  Community-Determined  
 1e. BFE Datum:  NAVD 1988  Flowline of Watercourse (depth)

2a. IS PARCEL IN AND/OR NEAR AN UNMAPPED WATERCOURSE

REGULATED BY GILA COUNTY through the Grading and Drainage Ordinance?

(NFIP Flood Insurance is NOT affected by whether this box is yes or no)

YES  NO

2b. The MINIMUM ELEVATION of lowest floor, above the flowline of the adjacent watercourse, in feet (where not in a FEMA floodplain), is:

3. FLOOD-RELATED EROSION SETBACK from an unprotected watercourse bank, in feet, is:

3a. **358** If on a straight reach, or 3b. **895** If on the outside of a bend.

• IF any "YES" is checked, then a Floodplain Use Permit (FPUP), Floodplain Clearance, or Grading/Drainage Permit IS REQUIRED BEFORE PLAN SUBMITTAL FOR A BUILDING OR SEPTIC PERMIT.

The BFE/RFE estimate may be refined after a site plan is received with a permit application. Other building stipulations may also apply.

• IF all are "NO", PLANS MAY BE SUBMITTED FOR A BUILDING PERMIT.

**E. COMMENTS (Optional):**

This determination is based on examining the NFIP map, any Federal Emergency Management Agency revisions to it, and any other information needed to locate the parcel/building/ mobile home on the NFIP map. This determination is for the parcel of land unless a site plan is attached showing the building location and comments are included in Section E stating that this determination is for a building/mobile home only. If any part of the parcel lies within the special flood hazard area or area regulated by the Gila County Floodplain Management Ordinance, the parcel is shown as within such an area. A building site on the parcel may be determined to be outside of the special flood hazard area upon review of a site plan, which is not necessarily reflected in this determination. This determination is an interpretation of public information provided as a courtesy by Gila County. All users of this information are responsible for the verification of this interpretation for their needs. Gila County assumes no liability for the accuracy of the information provided on this document, or appropriateness / completeness of this level of information for a particular purpose. More detailed information and other requirements may be needed prior to construction in a floodplain.

**F. PREPARER'S INFORMATION**

NAME, ADDRESS, TELEPHONE NUMBER (Select One below)

Gila County Comm Dev  
 745 N. Rose Mofford Way  
 GLOBE, AZ 85501  
 928-425-3231

Gila County Comm Dev  
 808 East State Highway 260  
 PAYSON, AZ 85541  
 928-474-9276

Gila County Flood Ctrl  
 107 W. Frontier St. Suite A  
 PAYSON, AZ 85541  
 928-474-1076

DATE OF DETERMINATION: 03/16/2015

PREPARED BY (Staff Name): John B. McCrory

**A**

GILA COUNTY, ARIZONA  
**STANDARD FLOOD HAZARD DETERMINATION**

Gila County Replacement for FEMA Form 81-93 OMB No. 1660-0040,  
 FOR FLOODPLAIN PERMITTING FOR BUILDING ONLY,  
 NOT FOR INSURANCE, LENDING OR REAL ESTATE



VALID AFTER 05/15/2008

GILA COUNTY ASSESSOR'S PARCEL NUMBER

201-08-040P

Tracking Number:  
 (Community Devel. Div. only)

**SECTION I - PURPOSE**

This form provides general flood information for a PARCEL of land, not any particular structure on the parcel. This information is provided for purposes of planning construction projects. Gila County's floodplain jurisdiction is limited to development within floodplains. If any part of a parcel is within a regulatory floodplain, the parcel will be shown as within the floodplain, and floodplain staff will review permit applications. Gila County has no jurisdiction over insurance, lending or real estate issues. (DIFFERENT PROCEDURES APPLY TO INSURANCE AND REAL ESTATE DISCLOSURES THAN TO CONSTRUCTION. The user of this information should verify its appropriateness for the intended purpose. Use of this parcel-based information for insurance could result in unnecessary flood insurance or increased premium rates). FEMA Flood Maps are available at www.fema.gov. For more local information, please visit the Gila County web site at www.gilacountyaz.gov

**SECTION II - PERMIT-RELATED INFORMATION**  
 (to be completed by Gila County)

**A. NATIONAL FLOOD INSURANCE PROGRAM (NFIP) JURISDICTION**

1. NFIP Community Name <b>Gila County</b>	2. County <b>Gila</b>	3. State <b>Arizona</b>	4. NFIP Community Number <b>040028</b>
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**B. NATIONAL FLOOD INSURANCE PROGRAM (NFIP) DATA AFFECTING BUILDING/MANUFACTURED HOME**

1. NFIP Map Number or Community-Panel Number <b>04007C 1208 D</b>	2. NFIP Map Panel Effective/Revised Date <b>December 4, 2007</b>	3. LOMA/LOMR Number	4. Flood Zone <b>AE</b>	5. No NFIP Map
--	---	---------------------	----------------------------	----------------

**C. FEDERAL FLOOD INSURANCE AVAILABILITY**

1.  Federal Flood Insurance is available (Community participates in NFIP). 2.  Regular Program.

**D. DETERMINATION**

1a. IS PARCEL IN A SPECIAL FLOOD HAZARD AREA "SFHA" (Either a "regulatory Floodplain" on a FEMA Flood Insurance Rate Map, or adopted by Gila County as an "Administrative Floodplain")?  YES  NO

1b. IF LINE D1a IS "YES", IS PARCEL IN A FLOODWAY?  YES  NO

1c. IF PARCEL IS WITHIN A "SFHA" BASE FLOOD ELEVATION "BFE" IS: **2,266.0**  
 (The "RFE or minimum floor elevation is 1 foot above the BFE)

1d. BFE Source:  From F.I.R.M.  Community-Determined  
 1e. BFE Datum:  NAVD 1988  Flowline of Watercourse (depth)

2a. IS PARCEL IN AND/OR NEAR AN UNMAPPED WATERCOURSE REGULATED BY GILA COUNTY through the Grading and Drainage Ordinance?  YES  NO  
 (NFIP Flood Insurance is NOT affected by whether this box is yes or no)

2b. The MINIMUM ELEVATION of lowest floor, above the flowline of the adjacent watercourse, in feet (where not in a FEMA floodplain), is:

3. FLOOD-RELATED EROSION SETBACK from an unprotected watercourse bank, in feet, is:  
 3a. **358** if on a straight reach, or 3b. **895** if on the outside of a bend.

- IF any "YES" is checked, then a Floodplain Use Permit (FPUP), Floodplain Clearance, or Grading/Drainage Permit IS REQUIRED BEFORE PLAN SUBMITTAL FOR A BUILDING OR SEPTIC PERMIT.  
 The BFE/RFE estimate may be refined after a site plan is received with a permit application. Other building stipulations may also apply.
- IF all are "NO", PLANS MAY BE SUBMITTED FOR A BUILDING PERMIT.

**E. COMMENTS (Optional):**

This determination is based on examining the NFIP map, any Federal Emergency Management Agency revisions to it, and any other information needed to locate the parcel/building/ mobile home on the NFIP map. This determination is for the parcel of land unless a site plan is attached showing the building location and comments are included in Section E stating that this determination is for a building/mobile home only. If any part of the parcel lies within the special flood hazard area or area regulated by the Gila County Floodplain Management Ordinance, the parcel is shown as within such an area. A building site on the parcel may be determined to be outside of the special flood hazard area upon review of a site plan, which is not necessarily reflected in this determination. This determination is an interpretation of public information provided as a courtesy by Gila County. All users of this information are responsible for the verification of this interpretation for their needs. Gila County assumes no liability for the accuracy of the information provided on this document, or appropriateness / completeness of this level of information for a particular purpose. More detailed information and other requirements may be needed prior to construction in a floodplain.

**F. PREPARER'S INFORMATION**

NAME, ADDRESS, TELEPHONE NUMBER (Select One below)

Gila County Comm Dev  
 745 N. Rose Mofford Way  
 GLOBE, AZ 85501  
 928-425-3231

Gila County Comm Dev  
 608 East State Highway 260  
 PAYSON, AZ 85541  
 928-474-9276

Gila County Flood Ctrl  
 107 W. Frontier St. Suite A  
 PAYSON, AZ 85541  
 928-474-1076

DATE OF DETERMINATION: 03/18/2015

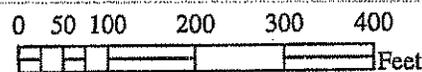
PREPARED BY (Staff Name): John B. McCrory

# Parcel Number (201-08-010 N&P)



**Legend**

- Parcels Oct 2011
- Standard Flood Hazard Areas**
- Zone Type**
- AE-FLOODWAY-1% Annual Chance
- AE-Regulated-1% Annual Chance
- X-0.2% Annual Chance Flood Hazard
- D-Unstudied Areas, Undetermined
- <all other values>
- Road Type**
- Light Duty
- Base Flood Elevation
- Cross-Sections
- Concentration Points within Glia County
- USGS One-SM Thalwegs
- USGS One-Quarter-SM Thalwegs
- Political Borders



**ARF-3373**

**Regular Agenda Item 2. B.**

**Board of Equalization Hearings**

**Meeting Date:** 10/05/2015

**Reporting** Tax Year 2016

**Period:**

**Submitted By:** Marian Sheppard, Clerk of the Board, Clerk of the Board of Supervisors

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**Information**

**Subject**

Parcel No. 305-10-004E

**Suggested Motion**

1:25 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 305-10-004E that was submitted by Ken and Terri Rowley for tax year 2016.

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**Attachments**

Petitioner's info. for 305-10-004E

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## Sheppard, Marian

---

**From:** Ken Rowley <ken\_rpi@msn.com>  
**Sent:** Tuesday, August 18, 2015 4:11 PM  
**To:** Sheppard, Marian  
**Subject:** FW: Petition for review of Real Property  
**Attachments:** DOC150818.pdf

Marian Sheppard,

As suggested by Deborah Hughes, this is my request for a hearing in front of the Board of Equalization. I am appealing the FCV of Parcel #305-10-004E5. Attached, for your use, is a copy of the Assessor's Decision which I am appealing.

Please confirm receipt of this email. Please call me if this information is not adequate.

Thank you for your assistance,

Ken Rowley

1801 N. Horne

Mesa, 85203

602-370-5152

[ken\\_rpi@msn.com](mailto:ken_rpi@msn.com)

---

1500 01/11/15

20 received by email on 8-18-15 ms

Received

FILED FOR TAX YEAR 2016

PETITION FOR REVIEW OF REAL PROPERTY VALUATION PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

See Instructions for complete filing information

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.
The County Assessor may reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petition(s) will be returned.

COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT

1. DATE FILED 7-13-15 COUNTY GILA BOOK 305 MAP 10 PARCEL 004E5
2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: I KE CLARK PARKWAY YOUNG, AZ
3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE [ ] ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.
4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL [ ] (SPECIFY TYPE: Apartment, Office, warehouse, etc.)
VACANT LAND [X] AGRICULTURAL [ ] OTHER [ ]

5A. OWNER'S NAME, KENNETH & TERRI ROWLEY
NAME 1801 N. HOANE
ADDRESS MESA, AZ 85203
CITY, STATE, ZIP CODE

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A)
NAME
ADDRESS
CITY, STATE, ZIP CODE

5C. IF OWNERSHIP HAS CHANGED CHECK HERE [ ] ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) OWNER
KEN ROWLEY
NAME 1801 N. HOANE
ADDRESS MESA AZ 85203
CITY, STATE, ZIP CODE
602-370-5152 TELEPHONE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER STATE BOARD OF EQUALIZATION NUMBER

7. BASIS FOR PETITION: MARKET SALES APPROACH [X] COST APPROACH [ ] INCOME APPROACH [ ] OTHER [ ] (explain below)
Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property.

Table with 5 columns: VALUE SHOWN ON NOTICE OF VALUE, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. Row 8: \$248,640, \$103,304, 02R, 15.00. Row 9: \$82,600, \$82,600, 02R, 15.0.

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.
Signature: Ken Rowley
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
602-370-5152 TELEPHONE
ken-rpi@msn.com EMAIL

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE [ ]
FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY): If you want this appeal to be heard "On The Record" check here. [ ] This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

FOR OFFICIAL USE ONLY. ASSESSOR'S DECISION: FULL CASH VALUE \$129,640, LIMITED PROPERTY VALUE \$103,304, LEGAL CLASS 02, ASMT RATIO 15%. BASIS FOR DECISION: See attached. DATE RECEIVED: 4/20/15, DATE DECISION MAILED: [Signature], REVIEWED BY: [Signature], ASSESSOR OR CHIEF DEPUTY: [Signature]. COUNTY BOARD OF EQUALIZATION DECISION: FULL CASH VALUE \$, LIMITED PROPERTY VALUE \$, LEGAL CLASS, ASMT RATIO. BASIS FOR DECISION: [Blank]. DATE RECEIVED, DATE DECISION MAILED, CHAIRMAN OR CLERK OF THE BOARD.

2016 Vacant Petition for Review of Valuation

For Parcel: 305-10-004E

Subject parcel is 35 acres of unimproved land. Parcels in Young that are 10 acres and over have a median dollar per acre of \$3,704.

Applying the median value per acre to Subject parcel will create the proper level of appraisal and uniformity.

Assessor adjusts Subject parcel full cash value to \$129,640.

**ARF-3374**

**Regular Agenda Item 2. C.**

**Board of Equalization Hearings**

**Meeting Date:** 10/05/2015

**Reporting** Tax Year 2016

**Period:**

**Submitted By:** Marian Sheppard, Clerk of the Board, Clerk of the Board of Supervisors

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**Information**

**Subject**

Parcel No. 304-42-037A

**Suggested Motion**

1:50 p.m. - Information/Discussion/Action to consider a Residential Petition for Review of Valuation for tax parcel number 304-42-037A that was submitted by Jim McDonald for tax year 2016.

---

**Attachments**

Petitioner's info. for 304-42-037A

---

0-20-15  
L.Kline received from C.Sloyter  
via interoffice mail  
8-31-15  
Scanned & mailed to:  
D. Hughes  
L. Zita

Gila County Board of Equalization  
Attn: Marian Sheppard  
1400 E Ash Street  
Globe, AZ 85501

Tax Appeal for 909 S. Ridgeway, Payson Az  
Parcel 304-420-037A

Ms. Sheppard,

I am requesting that our tax appeal valuation be reassessed. I have included many documents that support the valuation of property to be much less. I have included two packets.

The first contains supporting information on the value of our cabin,(subject property). This packet includes the original appeal and the response given, A recent appraisal that values the property at \$121,500, pictures of how our cabin does not include a garage or even a driveway since it is 20 feet below grade level, 2015 tax value of \$129,000(which I appealed and still believe to be too high) and a rear view picture showing just how small it is(20 feet across total, 640 sq ft, livable, lower section does not have heat or cool)

The second packet shows the tax values and pictures of the other houses on our street. They range from 1292 - 2475 sqft. These houses have garages and driveways.

Recent sales indicate houses selling from 144,000 - 155000 in the area. I included 2 on the original. Since then two more have sold on the street. These should be retail prices and the last time I checked tax valuations are not retail. Our cabin, at 640 sqft is valued higher than these sales. You cannot use just sales. You need to compare cost per square foot, garage, driveway.....

You have our cabin assessed at \$150000 or \$234/sq ft, yet the 2475 sq ft house at 908 S. Ridgeway is assessed at \$153000 or \$62.sqft. Does this seem equal to you. How can you justify this? Our cabin went

from \$129,000 assessed value in 2014 to \$150,000 in 2015 a 16% increase. Did the entire town go up 16%? What changed? Did houses go up in value that much? We cannot sell our cabin for what you have it assessed for.

Look at the comparisons of the values you have set for the rest of the street in 2015. Which if you look at the pictures are larger and include garages.

807 S. Ridgeway

1471 sqft, garage, assessed 118,000 , \$80/sqft

808 S. Ridgeway,

1292 sqft, assessed, 100,800, \$77/sqft

809 S. Ridgeway

2475 Sqft, Garage, Assessed 153000, \$62/sqft

901 S. Ridgeway

2160Sqft, Garage, assessed \$137,600, \$63/Sqft

905 S. Ridgeway

1488 Sqft, Garage, Assessed \$117,600, \$79/sqft

906 S. Rigeway

2060 Sqft, Garage, Assessed \$139,065, \$67/sqft

Two glaring cases are right next to me that have 1.32 and 1.87 acres.

912 S Ridgeway

1764 Sqft, Garage, 1.32 Acres, Assessed \$152,000, \$86/sqft

How can our cabin assess for for the same value as this?

913 S. Ridgeway

2093 Sqft, Garage, 1.87 Acres, Assessed \$188,653, \$89/sqft

### **Subject Property**

**909 S. Ridgeway**

**640 Sqft, no garage, no driveway, Cabin, Assessed**

**2016 \$150000, \$234/sqft(2015 \$129,000, \$201/sqft)**

You cannot compare just sales into the equation. I have supplied you with a recent appraisal on the property that is at \$121,500. How can you justify the value being above most of the other houses and above retail value.

I respectfully submit my original value of \$100000 cash value and 87,000 limited value.

This still makes it \$156/sqft but at least it is more aligned to the neighborhood.

This letter is sent to the Board of Equalization. I hope it can live up to the name.

Thank you for your time,

Jim McDonald

480-467-9136

LELSHADDAI63@gmail.com

# 2810  
FILED FOR TAX YEAR 2014

**RESIDENTIAL PETITION FOR REVIEW OF VALUATION**  
PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

REC 3/5/15

See instructions for complete filing requirements.

The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.

1. DATE FILED 3/3/15 COUNTY AVILA BOOK \_\_\_\_\_ MAP \_\_\_\_\_ PARCEL 30442037A

2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE  2B. MULTIPLE PARCELS? YES  NO

3A. OWNER'S NAME  
MCDONALD FAMILY TRUST  
NAME  
5345 E. McLELLAN #113  
ADDRESS  
MESA AZ 85205  
CITY, STATE, ZIP CODE

3B. MAIL DECISION TO: (IF DIFFERENT THAN 3A)  
NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY, STATE, ZIP CODE \_\_\_\_\_

3C. IF OWNERSHIP HAS CHANGED CHECK HERE  ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.) OWNER  
JIM McDONALD  
NAME  
5345 E. McLELLAN #113 MESA AZ 85205  
ADDRESS CITY, STATE, ZIP CODE  
TELEPHONE 480-467-9136

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER \_\_\_\_\_ SBOE NUMBER \_\_\_\_\_

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH  COST APPROACH  OTHER  (explain below)  
Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification.

807 S. Ridgeway SOLD 144,100 \$97.9/sq ft  
1103 E. FRONTIER SOLD 154,500 \$75.10/sq ft

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>150,072</u>	LIMITED PROPERTY VALUE \$ <u>135,310</u>	LEGAL CLASS <u>0401</u>	ASMT RATIO <u>10</u>
7. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>100,000</u>	LIMITED PROPERTY VALUE \$ <u>87,000</u>	LEGAL CLASS <u>0401</u>	ASMT RATIO <u>10</u>

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.  TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE   
X [Signature] FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):  
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE If you want this appeal to be heard "On The Record" check here.   
TELEPHONE 480-467-9136 EMAIL ADDRESS leishaddai63@gmail.com  
This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$ <u>150,072</u>	LIMITED PROPERTY VALUE \$ <u>135,311</u>	LEGAL CLASS <u>0401</u>	ASMT RATIO <u>10%</u>
---------------------	-----------------------------------	--	-------------------------	-----------------------

BASIS FOR DECISION: see attached

3/5/15 DATE RECEIVED [Signature] DATE DECISION MAILED [Signature] REVIEWED BY [Signature] ASSESSOR OR CHIEF DEPUTY

COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
---------------------------------------	--------------------	---------------------------	-------------	------------

BASIS FOR DECISION: \_\_\_\_\_

DATE RECEIVED \_\_\_\_\_ DATE DECISION MAILED \_\_\_\_\_ CHAIRMAN OR CLERK OF THE BOARD \_\_\_\_\_

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

Assessor's Decision to the Residential Petition for  
Review of Valuation for 2016 Tax Year  
Parcel Number: 304-42-037A

The three most comparable sales in the subdivision (304-42-025, 304-42-028, and 304-42-044) with gross living area closest to the Subject's size support the Subject's 2016 Full Cash Value of \$150,072.

The Subject is also located on a double lot, with a loft and a finished basement. These are characteristics not possessed by any comparable sale in the subdivision, and, if adjusted for, would indicate support for an even higher value of the Subject Property.

DK  
7-28-15

Subject Property

Gila County Property Report

Tuesday, August 25, 2015

Account #: R0099834427

Parcel #: 304-42-037A

Appraisal Year: 2015

Acct Type: Residential

Tax District: 1053

Map #: 42

Parcel Size: 0.46 acres

Owner Name and Address:

MCDONALD JIM M & KIMBERLY LYNN TRUSTEES  
MCDONALD FAMILY TRUST  
5345 E MCLELLAN RD UNIT 113  
MESA AZ 85205

Property Location:

909 S RIDGEWAY ST  
PAYSON AZ 85541  
No #  
MH Space

Business/Complex:

Property Sales History

No Records Returned

Legal Description:

LOTS 36 & 37 OF RIDGEWAY ESTATES, PLAT 464, ALG WITH AN UNDIVIDED 2/56TH INTEREST IN AND TO TRACT A OF RIDGEWAY ESTATES N2 NW4 NW4 OF SEC 11 T10N R10E = 0.46 AC (OUT OF 304-42-036 & -037)

Building Count:

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	A Frame Res or Ag	Ranch 1 Story	Average	640	1982

Valuation:

Value Method:	Cost	Full Cash Value (FCV):	\$129,704.00	Use Code:	0131
		Limited Value (LPV):	\$128,867.00	Property Use:	0131-SFR-010-3 URBAN-SUBDIVID
Assessment Ratio:	10.00 %	Assessed FCV:	\$12,971.00		
		Assessed LPV:	\$12,971.00		

Disclaimer:

The Assessor's Office has compiled information on this website that it uses to identify, classify, and value real and personal property. This website is not updated in 'real time.' The Assessor does not guarantee that any information provided on this website is accurate, complete, or current. The information provided on this site is not equivalent of a title report or a real estate survey. Users should independently research, investigate, and verify all information before relying on it or in the preparation of legal documents. Please contact (928) 402-8714 if you believe any information is incomplete, out of date, or incorrect so that the appropriate correction can be addressed. Please note that a statutory process is available to correct errors pursuant to Arizona Revised Statutes 42-16254



Google

909  
914 S Ridgeway St

SUBJECT  
PROPERTY

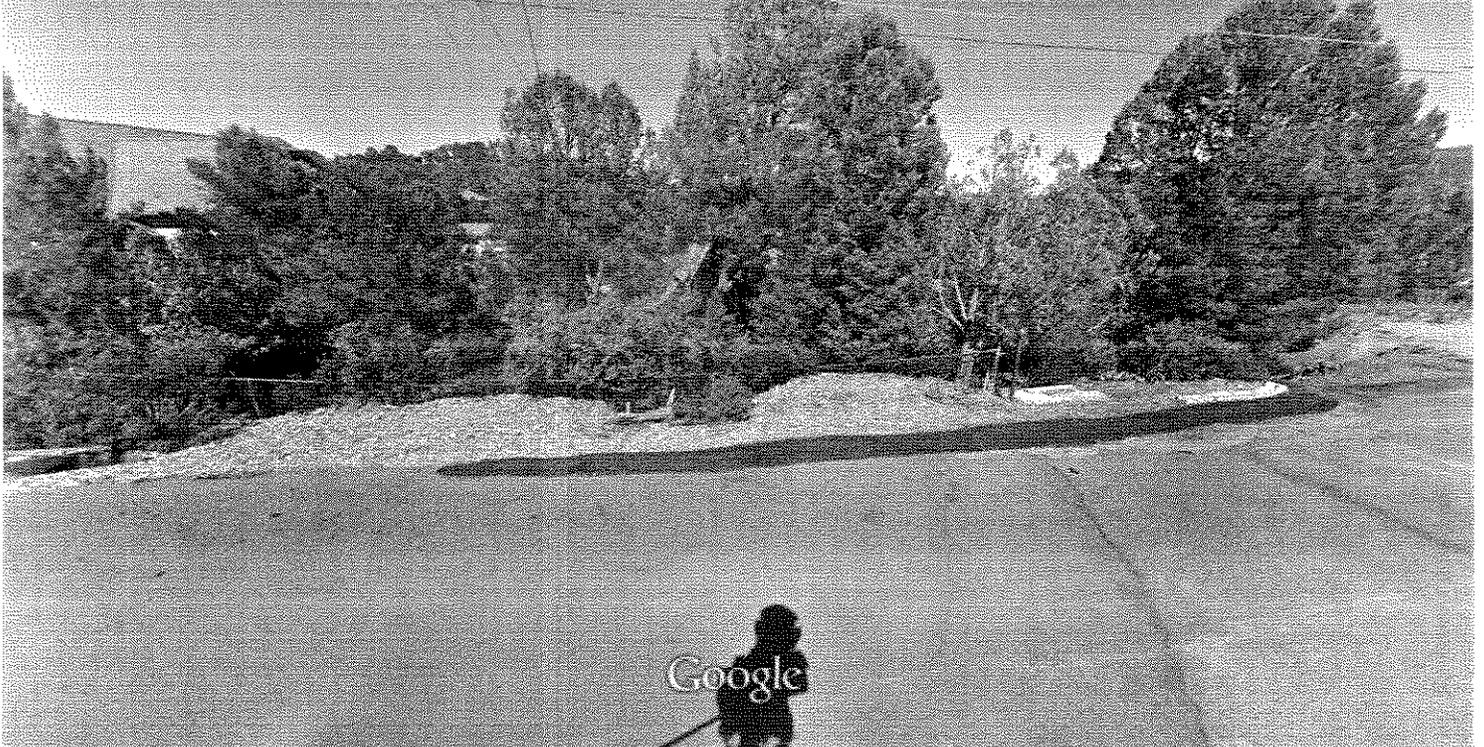
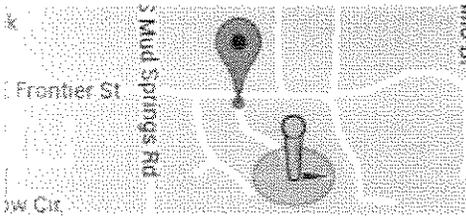


Image capture: Jul 2011 © 2015 Google

Payson, Arizona

Street View - Jul 2011



FRONT VIEW  
NO GARAGE  
NO ENTRY WAY

909 S. Ridgeway  
Rear View  
SUBJECT PROPERTY



# Uniform Residential Appraisal Report

12-02673440-A  
File # 15030123

The purpose of this summary appraisal report is to provide the lender/client with an accurate, and adequately supported, opinion of the market value of the subject property.

**PROPERTY ADDRESS** 909 S Ridgeway St City Payson State AZ Zip Code 85641

**Borrower** Jim & Kim McDonald **Owner of Public Record** McDonald Family Trust **County** Gila

**Legal Description** Lot 36 & 37 of Ridgeway Estates of Plat 464 and an undivided 1/56 interest in tract A N NW NW Sec 11 T10N R10E

**Assessor's Parcel #** 304-42-037 & 304-42-037A **Tax Year** 2014 **R.E. Taxes \$** 1,137

**Neighborhood Name** Ridgeway Estates **Map Reference** 37740 **Census Tract** 0005.00

**Occupant**  Owner  Tenant  Vacant **Special Assessments \$** 0  PUB  HOA \$ 0  per year  per month

**Property Rights Appraised**  Fee Simple  Leasehold  Other (describe)

**Assignment Type**  Purchase Transaction  Refinance Transaction  Other (describe)

**Lender/Client** JP Morgan Chase, N.A. **Address** 1111 Polaris Parkway, 4th Floor, Columbus, OH 43240

Is the subject property currently offered for sale or has it been offered for sale in the twelve months prior to the effective date of this appraisal?  Yes  No

Report data source(s) used, offering price(s), and date(s). ARMLS and assessor.

---

did  did not analyze the contract for sale for the subject purchase transaction. Explain the results of the analysis of the contract for sale or why the analysis was not performed.

**CONTRACT**

**Contract Price \$** **Date of Contract** **Is the property seller the owner of public record?**  Yes  No **Data Source(s)**

Is there any financial assistance (loan charges, sale concessions, gift or downpayment assistance, etc.) to be paid by any party on behalf of the borrower?  Yes  No

If Yes, report the total dollar amount and describe the items to be paid.

---

**Note: Race and the racial composition of the neighborhood are not appraisal factors.**

Neighborhood Characteristics			One-Unit Housing Trends			One-Unit Housing		Present Land Use %				
Location	<input type="checkbox"/> Urban	<input checked="" type="checkbox"/> Suburban	<input type="checkbox"/> Rural	Property Values	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining	PRICE	AGE	One-Unit	85 %	
Built-Up	<input checked="" type="checkbox"/> Over 75%	<input type="checkbox"/> 25-75%	<input type="checkbox"/> Under 25%	Demand/Supply	<input type="checkbox"/> Shortage	<input checked="" type="checkbox"/> In Balance	<input type="checkbox"/> Over Supply	\$(000)	(yrs)	2-4 Unit	%	
Growth	<input type="checkbox"/> Rapid	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Slow	Marketing Time	<input checked="" type="checkbox"/> Under 3 mths	<input type="checkbox"/> 3-6 mths	<input type="checkbox"/> Over 6 mths	32	Low	2	Multi-Family	5 %
Neighborhood Boundaries	The subject neighborhood is bordered by Highway 260 to the North, Mud Springs Road to the East, Phoenix Street to the South, and Highway 87 to the West.						475	High	122	Commercial	10 %	
Neighborhood Description	See attached addendum						199	Pred.	38	Other	%	

Market Conditions (including support for the above conclusions) See attached addenda.

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**SITE**

**Dimensions** See plat map **Area** 9,583 sf **Shape** Mostly Rectangular **View** N;Res;

**Specific Zoning Classification** Residential **Zoning Description** Residential District

**Zoning Compliance**  Legal  Legal Nonconforming (Grandfathered Use)  No Zoning  Illegal (describe)

Is the highest and best use of subject property as improved (or as proposed per plans and specifications) the present use?  Yes  No If No, describe

**Utilities** **Public** **Other (describe)** **Public** **Other (describe)** **Off-site Improvements - Type** **Public** **Private**

Electricity   Water   Street Asphalt

Gas   Sanitary Sewer   Alley None

FEMA Special Flood Hazard Area  Yes  No FEMA Map # 04007C0431D FEMA Map Date 12/04/2007

Are the utilities and off-site improvements typical for the market area?  Yes  No If No, describe

Are there any adverse site conditions or external factors (easements, encroachments, environmental conditions, land uses, etc.)?  Yes  No If Yes, describe

No apparent adverse easements, encroachments, special assessments or conditions noted. Measurements of the subject's improvements were taken by the appraiser at the time of the inspection. Lot dimensions were provided by the Gila County Plat Maps. The subject had a sloping lot going down slope from the street. The rear yard was level and useable for the most part.

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General Description	Foundation	Exterior Description	materials/condition	Interior	materials/condition
Units <input checked="" type="checkbox"/> One <input type="checkbox"/> One with Accessory Unit	<input checked="" type="checkbox"/> Concrete Slab <input checked="" type="checkbox"/> Crawl Space	Foundation Walls	Concrete/Avg	Floors	Crpt/Laminate/avg
# of Stories 2	<input type="checkbox"/> Full Basement <input type="checkbox"/> Partial Basement	Exterior Walls	Wood/avg	Walls	Paneling/Avg
Type <input checked="" type="checkbox"/> Det. <input type="checkbox"/> Att. <input type="checkbox"/> S-Det./End Unit	Basement Area 0 sq.ft	Roof Surface	Comp. shingle/avg	Trim/Finish	Stained Wood/Avg
<input checked="" type="checkbox"/> Existing <input type="checkbox"/> Proposed <input type="checkbox"/> Under Const.	Basement Finish 0 %	Gutters & Downspouts	Aluminum	Bath floor	Vinyl/Avg
Design (Style) A frame	<input type="checkbox"/> Outside Entry/Exit <input type="checkbox"/> Sump Pump	Window Type	Aluminum/Avg	Bath Wainscot	Tile/Avg
Year Built 1982	Evidence of <input type="checkbox"/> infestation	Storm Sash/Insulated	Typical/Avg	Car Storage	<input checked="" type="checkbox"/> None
Effective Age (Yrs) 25	<input type="checkbox"/> Dampness <input type="checkbox"/> Settlement	Screens	Screens/Avg	Driveway	# of Cars 0
Attic <input checked="" type="checkbox"/> None	Heating <input type="checkbox"/> FWA <input checked="" type="checkbox"/> HWBB <input type="checkbox"/> Radiant	Amenities	<input checked="" type="checkbox"/> Woodstove(s) # 1	Driveway Surface	
<input type="checkbox"/> Drop Stair <input type="checkbox"/> Stairs	<input type="checkbox"/> Other <input type="checkbox"/> Fuel Elec	Fireplace(s) #	0 <input checked="" type="checkbox"/> Fence Chain link	Garage	# of Cars 0
<input type="checkbox"/> Floor <input type="checkbox"/> Scuttle	Cooling <input type="checkbox"/> Central Air Conditioning	Patio/Deck Cov	<input type="checkbox"/> Porch None	Carport	# of Cars 0
<input type="checkbox"/> Finished <input type="checkbox"/> Heated	<input checked="" type="checkbox"/> Individual Wall <input type="checkbox"/> Other	Pool None	<input type="checkbox"/> Other None	Att.	<input type="checkbox"/> Det. <input type="checkbox"/> Built-in

Appliances  Refrigerator  Range/Oven  Dishwasher  Disposal  Microwave  Washer/Dryer  Other (describe)

Finished area above grade contains: 7 Rooms 3 Bedrooms 2.0 Bath(s) 1,111 Square Feet of Gross Living Area Above Grade

Additional features (special energy efficient items, etc.) The additional features include large covered deck. See photo addendum for other features.

Subject lower level was not heated or cooled by a permanent source.

Describe the condition of the property (including needed repairs, deterioration, renovations, remodeling, etc.) C3; No updates in the prior 15 years; The subject home was in average condition. No major repairs are known to be needed. The subject's gross living area is that which was calculated from the dimensions taken by the appraiser at the time of his inspection. The square footage calculated differed from the square footage recorded with Gila County. The square footage calculated was utilized as it is known to be accurate. The lower level (walk out basement) area was included into the overall gross living area. The area was finished in similar quality to the rest of the home.

Are there any physical deficiencies or adverse conditions that affect the livability, soundness, or structural integrity of the property?  Yes  No If Yes, describe

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Does the property generally conform to the neighborhood (functional utility, style, condition, use, construction, etc.)?  Yes  No If No, describe

# Uniform Residential Appraisal Report

12-02673440-A  
File # 15030123

There are 4 comparable properties currently offered for sale in the subject neighborhood ranging in price from \$ 114,900 to \$ 249,000		There are 23 comparable sales in the subject neighborhood within the past twelve months ranging in sale price from \$ 32,000 to \$ 165,000	
FEATURE	SUBJECT	COMPARABLE SALE # 1	COMPARABLE SALE # 2
Address	909 S Ridgeway St Payson, AZ 85541	1003 S Palomino Cir Payson, AZ 85541	809 E Frontier St Payson, AZ 85541
Proximity to Subject		0.41 miles SW	0.27 miles W
Sale Price	\$	\$ 128,500	\$ 141,000
Sale Price/Gross Liv. Area	\$ sq.ft.	\$ 117.67 sq.ft.	\$ 96.84 sq.ft.
Data Source(s)		CAZMLS#70460;DOM 44	CAZMLS#69789;DOM 236
Verification Source(s)		Assessor#304-20-015	Assessor#304-20-101
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION +(-) \$ Adjustment	DESCRIPTION +(-) \$ Adjustment
Sales or Financing Concessions		ArmLth FHA;0	ArmLth Cash;0
Date of Sale/Time		s12/14;c10/14	s02/15;c01/15
Location	N;Res;	N;Res;	N;Res;
Leasehold/Fee Simple	Fee Simple	Fee Simple	Fee Simple
Site	9,583 sf	9,148 sf	11,326 sf
View	N;Res;	N;Res;	N;Res;
Design (Style)	DT2;A frame	DT1;Traditional	DT1;Traditional
Quality of Construction	Q3	Q3	Q3
Actual Age	33	40	31
Condition	C3	C3	C3
Above Grade	Total Bdrms. Baths	Total Bdrms. Baths	Total Bdrms. Baths
Room Count	7 3 2.0	5 2 2.0	7 3 2.0
Gross Living Area	1,111 sq.ft.	1,092 sq.ft.	1,456 sq.ft.
Basement & Finished	0sf	0sf	-5,175
Rooms Below Grade			
Functional Utility	Average	Average	Average
Heating/Cooling	HWBB/wall unit	FWA/ C/Air	HWBB
Energy Efficient Items	None	None	None
Garage/Carport	None	2ga2dw	2ga2dw
Porch/Patio/Deck	C/Deck	C/Deck	C/Deck
Upgrading/Remodeling	See Features	Similar	Similar
Features	Woodstove	Woodstove	Woodstove
Net Adjustment (Total)		\$ -5,000	\$ -5,175
Adjusted Sale Price		\$ 123,500	\$ 135,825
of Comparables			

I did not research the sale or transfer history of the subject property and comparable sales. If not, explain

My research  did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.  
 Data Source(s) CAZMLS and County Records  
 My research  did not reveal any prior sales or transfers of the comparable sales for the year prior to the date of sale of the comparable sale.  
 Data Source(s) CAZMLS and County Records

Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).

ITEM	SUBJECT	COMPARABLE SALE #1	COMPARABLE SALE #2	COMPARABLE SALE #3
Date of Prior Sale/Transfer	10/28/2013			
Price of Prior Sale/Transfer	\$121,500			
Data Source(s)	Tax Data Base, CAZMLS			
Effective Date of Data Source(s)	04/05/2015	04/05/2015	04/05/2015	04/05/2015

Analysis of prior sale or transfer history of the subject property and comparable sales Sales history for the subject was revealed and there were no prior sales revealed for the subject and/or the comparable sales with the exception of the data supplied above. Additional prior sale is recorded for \$115,000 on 09/26/2012.

Summary of Sales Comparison Approach The adjustments made to the comparables are based upon the contribution of each item to market value.  
 The adjustments are NOT based upon the original or replacement costs of the items. The amounts of adjustments were obtained through "Paired Sales Analysis" and "Market Extraction", whenever possible, and information supplied by local Realtors. "0" is used when adjustments could not be supported with market data, or when the market does not appear to recognize a value difference for the item. The Comparables utilized are considered by the Appraiser to be the best available. Comparable 4 was added as it was a similar A framed home although located over one mile from our subject. Comparables 5 and 6 were added for the Reader's consideration as they were still actively listed for sale at the time of this inspection. See addendum for additional comments.

Indicated Value by Sales Comparison Approach \$ 124,000  
 Indicated Value by: Sales Comparison Approach \$ 124,000 Cost Approach (if developed) \$ Income Approach (if developed) \$  
 Primary consideration is given to the Sales Comparison Approach as it emphasizes buyer and seller interaction. The Cost Approach was considered but not found to be applicable for this assignment. Income approach is not applicable due to the lack of meaningful data.

This appraisal is made  "as is",  subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed,  subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed, or  subject to the following required inspection based on the extraordinary assumption that the condition or deficiency does not require alteration or repair: See attached addenda.  
 Based on a complete visual inspection of the interior and exterior areas of the subject property, defined scope of work, statement of assumptions and limiting conditions, and appraiser's certification, my (our) opinion of the market value, as defined, of the real property that is the subject of this report is \$ 124,000 as of 04/01/2015, which is the date of inspection and the effective date of this appraisal.

# Uniform Residential Appraisal Report

12-02673440-A  
File # 15030123

The appraiser is not a home inspector and this report does not constitute in any way a home inspection.

The appraiser only performs a visual inspection of accessible areas and this report cannot be relied upon to disclose conditions and/or defects in the property. If client/parties with interests in the subject property had concerns regarding the quality of construction and conditions of the subject improvements it is recommend an inspection be completed by a qualified home inspector.

All comparables were verified closed with either RealQuest, County Records or Arizona Regional Multiple Listing Service (ARMLS) and are considered to be the most similar available at the time of inspection. The reported date of sale is the date of recording. Sales data was verified with MLS, county records and/or personal interview with owner or available real estate agent, whenever possible. If the appraiser had noticed any differences in sale information between assessor's records and MLS records, the appraiser will make every effort to verify the information contained in this report. However, any discrepancies, which could not be fully verified, the appraiser would rely on ARMLS information.

No employee, director, officer, or agent of the lender, or any other third party acting as a joint venture partner, independent contractor, appraisal management company, or partner on behalf of the lender has influenced or attempted to influence the development, reporting, result, or review of this assignment through coercion, extortion, collusion, compensation, instruction, inducement, intimidation, bribery or in any other manner.

I have not been contacted by anyone other than the intended user (lender/client as identified on the first page of the report), borrower, or designated contact to make an appointment to enter the property. I agree to immediately report any unauthorized contacts either personally by phone or electronically to client.

I have performed no appraisal services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three year period immediately preceding acceptance of this agreement.

ADDITIONAL COMMENTS

**COST APPROACH TO VALUE (not required by Fannie Mae)**

Provide adequate information for the lender/client to replicate the below cost figures and calculations.

Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value) Not developed.

ESTIMATED <input type="checkbox"/> REPRODUCTION OR <input type="checkbox"/> REPLACEMENT COST NEW		OPINION OF SITE VALUE		= \$
Source of cost data		DWELLING	Sq. Ft. @ \$	= \$
Quality rating from cost service	Effective date of cost data		Sq. Ft. @ \$	= \$
Comments on Cost Approach (gross living area calculations, depreciation, etc.)				= \$
		Garage/Carport	Sq. Ft. @ \$	= \$
		Total Estimate of Cost-New		= \$
		Less Physical	Functional	External
		Depreciation		= \$( )
		Depreciated Cost of Improvements		= \$
		*As-is* Value of Site Improvements		= \$
Estimated Remaining Economic Life (HUD and VA only)	35 Years	INDICATED VALUE BY COST APPROACH		= \$

**INCOME APPROACH TO VALUE (not required by Fannie Mae)**

Estimated Monthly Market Rent \$  Gross Rent Multiplier = \$ Indicated Value by Income Approach

Summary of Income Approach (including support for market rent and GRM)

**PROJECT INFORMATION FOR PUDs (if applicable)**

Is the developer/builder in control of the Homeowners' Association (HOA)?  Yes  No Unit type(s)  Detached  Attached

Provide the following information for PUDs ONLY if the developer/builder is in control of the HOA and the subject property is an attached dwelling unit.

Legal Name of Project

Total number of phases	Total number of units	Total number of units sold
Total number of units rented	Total number of units for sale	Data source(s)

Was the project created by the conversion of existing building(s) into a PUD?  Yes  No If Yes, date of conversion.

Does the project contain any multi-dwelling units?  Yes  No Data Source

Are the units, common elements, and recreation facilities complete?  Yes  No If No, describe the status of completion.

Are the common elements leased to or by the Homeowners' Association?  Yes  No If Yes, describe the rental terms and options.

Describe common elements and recreational facilities.

# Uniform Residential Appraisal Report

12-02673440-A  
File # 15030123

This report form is designed to report an appraisal of a one-unit property or a one-unit property with an accessory unit, including a unit in a planned unit development (PUD). This report form is not designed to report an appraisal of a manufactured home or a unit in a condominium or cooperative project.

This appraisal report is subject to the following scope of work, intended use, intended user, definition of market value, statement of assumptions and limiting conditions, and certifications. Modifications, additions, or deletions to the intended use, intended user, definition of market value, or assumptions and limiting conditions are not permitted. The appraiser may expand the scope of work to include any additional research or analysis necessary based on the complexity of this appraisal assignment. Modifications or deletions to the certifications are also not permitted. However, additional certifications that do not constitute material alterations to this appraisal report, such as those required by law or those related to the appraiser's continuing education or membership in an appraisal organization, are permitted.

**SCOPE OF WORK:** The scope of work for this appraisal is defined by the complexity of this appraisal assignment and the reporting requirements of this appraisal report form, including the following definition of market value, statement of assumptions and limiting conditions, and certifications. The appraiser must, at a minimum: (1) perform a complete visual inspection of the interior and exterior areas of the subject property, (2) inspect the neighborhood, (3) inspect each of the comparable sales from at least the street, (4) research, verify, and analyze data from reliable public and/or private sources, and (5) report his or her analysis, opinions, and conclusions in this appraisal report.

**INTENDED USE:** The intended use of this appraisal report is for the lender/client to evaluate the property that is the subject of this appraisal for a mortgage finance transaction.

**INTENDED USER:** The intended user of this appraisal report is the lender/client.

**DEFINITION OF MARKET VALUE:** The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U. S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions\* granted by anyone associated with the sale.

\*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

**STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS:** The appraiser's certification in this report is subject to the following assumptions and limiting conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it, except for information that he or she became aware of during the research involved in performing this appraisal. The appraiser assumes that the title is good and marketable and will not render any opinions about the title.
2. The appraiser has provided a sketch in this appraisal report to show the approximate dimensions of the improvements. The sketch is included only to assist the reader in visualizing the property and understanding the appraiser's determination of its size.
3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in this appraisal report whether any portion of the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.
4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand, or as otherwise required by law.
5. The appraiser has noted in this appraisal report any adverse conditions (such as needed repairs, deterioration, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the research involved in performing the appraisal. Unless otherwise stated in this appraisal report, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions of the property (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) that would make the property less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, this appraisal report must not be considered as an environmental assessment of the property.
6. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that the completion, repairs, or alterations of the subject property will be performed in a professional manner.

# Uniform Residential Appraisal Report

12-02673440-A  
File # 15030123

**APPRAISER'S CERTIFICATION:** The Appraiser certifies and agrees that:

1. I have, at a minimum, developed and reported this appraisal in accordance with the scope of work requirements stated in this appraisal report.
2. I performed a complete visual inspection of the interior and exterior areas of the subject property. I reported the condition of the improvements in factual, specific terms. I identified and reported the physical deficiencies that could affect the livability, soundness, or structural integrity of the property.
3. I performed this appraisal in accordance with the requirements of the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
4. I developed my opinion of the market value of the real property that is the subject of this report based on the sales comparison approach to value. I have adequate comparable market data to develop a reliable sales comparison approach for this appraisal assignment. I further certify that I considered the cost and income approaches to value but did not develop them, unless otherwise indicated in this report.
5. I researched, verified, analyzed, and reported on any current agreement for sale for the subject property, any offering for sale of the subject property in the twelve months prior to the effective date of this appraisal, and the prior sales of the subject property for a minimum of three years prior to the effective date of this appraisal, unless otherwise indicated in this report.
6. I researched, verified, analyzed, and reported on the prior sales of the comparable sales for a minimum of one year prior to the date of sale of the comparable sale, unless otherwise indicated in this report.
7. I selected and used comparable sales that are locationally, physically, and functionally the most similar to the subject property.
8. I have not used comparable sales that were the result of combining a land sale with the contract purchase price of a home that has been built or will be built on the land.
9. I have reported adjustments to the comparable sales that reflect the market's reaction to the differences between the subject property and the comparable sales.
10. I verified, from a disinterested source, all information in this report that was provided by parties who have a financial interest in the sale or financing of the subject property.
11. I have knowledge and experience in appraising this type of property in this market area.
12. I am aware of, and have access to, the necessary and appropriate public and private data sources, such as multiple listing services, tax assessment records, public land records and other such data sources for the area in which the property is located.
13. I obtained the information, estimates, and opinions furnished by other parties and expressed in this appraisal report from reliable sources that I believe to be true and correct.
14. I have taken into consideration the factors that have an impact on value with respect to the subject neighborhood, subject property, and the proximity of the subject property to adverse influences in the development of my opinion of market value. I have noted in this appraisal report any adverse conditions (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) observed during the inspection of the subject property or that I became aware of during the research involved in performing this appraisal. I have considered these adverse conditions in my analysis of the property value, and have reported on the effect of the conditions on the value and marketability of the subject property.
15. I have not knowingly withheld any significant information from this appraisal report and, to the best of my knowledge, all statements and information in this appraisal report are true and correct.
16. I stated in this appraisal report my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the assumptions and limiting conditions in this appraisal report.
17. I have no present or prospective interest in the property that is the subject of this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or opinion of market value in this appraisal report on the race, color, religion, sex, age, marital status, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property or on any other basis prohibited by law.
18. My employment and/or compensation for performing this appraisal or any future or anticipated appraisals was not conditioned on any agreement or understanding, written or otherwise, that I would report (or present analysis supporting) a predetermined specific value, a predetermined minimum value, a range or direction in value, a value that favors the cause of any party, or the attainment of a specific result or occurrence of a specific subsequent event (such as approval of a pending mortgage loan application).
19. I personally prepared all conclusions and opinions about the real estate that were set forth in this appraisal report. If I relied on significant real property appraisal assistance from any individual or individuals in the performance of this appraisal or the preparation of this appraisal report, I have named such individual(s) and disclosed the specific tasks performed in this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in this appraisal report; therefore, any change made to this appraisal is unauthorized and I will take no responsibility for it.
20. I identified the lender/client in this appraisal report who is the individual, organization, or agent for the organization that ordered and will receive this appraisal report.

# Uniform Residential Appraisal Report

12-02673440-A  
File # 15030123

21. The lender/client may disclose or distribute this appraisal report to: the borrower; another lender at the request of the borrower; the mortgagee or its successors and assigns; mortgage insurers; government sponsored enterprises; other secondary market participants; data collection or reporting services; professional appraisal organizations; any department, agency, or instrumentality of the United States; and any state, the District of Columbia, or other jurisdictions; without having to obtain the appraiser's or supervisory appraiser's (if applicable) consent. Such consent must be obtained before this appraisal report may be disclosed or distributed to any other party (including, but not limited to, the public through advertising, public relations, news, sales, or other media).

22. I am aware that any disclosure or distribution of this appraisal report by me or the lender/client may be subject to certain laws and regulations. Further, I am also subject to the provisions of the Uniform Standards of Professional Appraisal Practice that pertain to disclosure or distribution by me.

23. The borrower, another lender at the request of the borrower, the mortgagee or its successors and assigns, mortgage insurers, government sponsored enterprises, and other secondary market participants may rely on this appraisal report as part of any mortgage finance transaction that involves any one or more of these parties.

24. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

25. Any intentional or negligent misrepresentation(s) contained in this appraisal report may result in civil liability and/or criminal penalties including, but not limited to, fine or imprisonment or both under the provisions of Title 18, United States Code, Section 1001, et seq., or similar state laws.

**SUPERVISORY APPRAISER'S CERTIFICATION:** The Supervisory Appraiser certifies and agrees that:

1. I directly supervised the appraiser for this appraisal assignment, have read the appraisal report, and agree with the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
2. I accept full responsibility for the contents of this appraisal report including, but not limited to, the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
3. The appraiser identified in this appraisal report is either a sub-contractor or an employee of the supervisory appraiser (or the appraisal firm), is qualified to perform this appraisal, and is acceptable to perform this appraisal under the applicable state law.
4. This appraisal report complies with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
5. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

**APPRAISER**

Signature   
 Name Paul Johnson  
 Company Name Sun Point Appraisals, Inc.  
 Company Address 9414 E San Salvador Drive, 229  
Scottsdale, AZ 85258  
 Telephone Number (480) 595-0188  
 Email Address appraisals@sunpointappraisals.com  
 Date of Signature and Report 04/15/2015  
 Effective Date of Appraisal 04/01/2015  
 State Certification # 20952  
 or State License # \_\_\_\_\_  
 or Other (describe) \_\_\_\_\_ State # \_\_\_\_\_  
 State AZ  
 Expiration Date of Certification or License 05/31/2015

**SUPERVISORY APPRAISER (ONLY IF REQUIRED)**

Signature \_\_\_\_\_  
 Name \_\_\_\_\_  
 Company Name \_\_\_\_\_  
 Company Address \_\_\_\_\_  
 Telephone Number \_\_\_\_\_  
 Email Address \_\_\_\_\_  
 Date of Signature \_\_\_\_\_  
 State Certification # \_\_\_\_\_  
 or State License # \_\_\_\_\_  
 State \_\_\_\_\_  
 Expiration Date of Certification or License \_\_\_\_\_

**ADDRESS OF PROPERTY APPRAISED**

909 S Ridgeway St  
Payson, AZ 85541  
 APPRAISED VALUE OF SUBJECT PROPERTY \$ 124,000

**LENDER/CLIENT**

Name SolutionStar Settlement Services  
 Company Name JP Morgan Chase, N.A.  
 Company Address 1111 Polaris Parkway, 4th Floor, Columbus,  
OH 43240  
 Email Address \_\_\_\_\_

**SUBJECT PROPERTY**

- Did not inspect subject property  
 Did inspect exterior of subject property from street  
 Date of Inspection \_\_\_\_\_  
 Did inspect interior and exterior of subject property  
 Date of Inspection \_\_\_\_\_

**COMPARABLE SALES**

- Did not inspect exterior of comparable sales from street  
 Did inspect exterior of comparable sales from street  
 Date of Inspection \_\_\_\_\_

# Uniform Residential Appraisal Report

12-02673440-A  
File # 15030123

FEATURE	SUBJECT	COMPARABLE SALE # 4			COMPARABLE SALE # 5			COMPARABLE SALE # 6			
Address	909 S Ridgeway St Payson, AZ 85541	107 W Pinon Cir Payson, AZ 85541			910 E Oxbow Cir Payson, AZ 85541			1005 S Palomino Cir Payson, AZ 85541			
Proximity to Subject		1.59 miles NW			0.33 miles W			0.41 miles SW			
Sale Price	\$	\$ 116,000			\$ 139,500			\$ 114,900			
Sale Price/Gross Liv. Area	\$ sq.ft.	\$ 80.56 sq.ft.			\$ 113.97 sq.ft.			\$ 112.65 sq.ft.			
Data Source(s)		CAZMLS#70130;DOM 120			CAZMLS#71233;DOM 4			CAZMLS#71075;DOM 25			
Verification Source(s)		Assessor#302-64-119			Assessor#304-20-068A			Assessor#304-20-014			
VALUE ADJUSTMENTS		DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	
Sales or Financing Concessions		ArmLth			Listing			Listing			
Date of Sale/Time		Conv:0			Listing:0			Listing:0			
Location	N,Res;	s12/14;c10/14			Active		-8,400	Active		-7,000	
Leasehold/Fee Simple	Fee Simple	Fee Simple			Fee Simple			Fee Simple			
Site	9,583 sf	7,405 sf			10,890 sf			10,019 sf		0	
View	N,Res;	N,Res;			N,Res;			N,Res;			
Design (Style)	DT2;A frame	DT2;A Frame			DT1;Traditional			DT1;Traditional		0	
Quality of Construction	Q3	Q3			Q3			Q3			
Actual Age	33	45		0;49	0;37			0;37		0	
Condition	C3	C3			C3			C3			
Above Grade	Total Bdrms. Baths	Total Bdrms. Baths			Total Bdrms. Baths		+5,000	Total Bdrms. Baths			
Room Count	7 3 2.0	7 3 2.0			5 2 1.0			5 2 2.0		0	
Gross Living Area	1,111 sq.ft.	1,440 sq.ft.		-4,935	1,224 sq.ft.		-1,695	1,020 sq.ft.		0	
Basement & Finished Rooms Below Grade	0sf	0sf			0sf			0sf			
Functional Utility	Average	Average			Average			Average			
Heating/Cooling	HWBB/wall unit	FWA/ C/Air		0	FWA / fans		0	HWBB / Evap		0	
Energy Efficient Items	None	None			None			None			
Garage/Carport	None	1cp1dw		-2,000	1ga1dw		-5,000	1cp1dw		-2,000	
Porch/Patio/Deck	C/Deck	Deck			C/Deck			C/Deck			
Upgrading/Remodeling	See Features	Similar		0	Similar		0	Similar		0	
Features	Woodstove	None		+2,000	Fireplace		0	Fireplace		0	
Net Adjustment (Total)				\$ -4,935			\$ -10,095			\$ -9,000	
Adjusted Sale Price of Comparables		Net Adj. 4.3 %			Net Adj. 7.2 %			Net Adj. 7.8 %			
		Gross Adj. 7.7 %		\$ 111,065	Gross Adj. 14.4 %		\$ 129,405	Gross Adj. 7.8 %		\$ 105,900	
Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).											
ITEM		SUBJECT			COMPARABLE SALE # 4			COMPARABLE SALE # 5			COMPARABLE SALE # 6
Date of Prior Sale/Transfer		10/28/2013									
Price of Prior Sale/Transfer		\$121,500									
Data Source(s)		Tax Data Base, CAZMLS			Tax Data Base, CAZMLS			Tax Data Base, CAZMLS			Tax Data Base, CAZMLS
Effective Date of Data Source(s)		04/05/2015			04/05/2015			04/05/2015			04/05/2015
Analysis of prior sale or transfer history of the subject property and comparable sales See page 2 of URAR for further discussion.											
Analysis/Comments											

**Supplemental Addendum**

File No. 15030123

Borrower/Client	Jim & Kim McDonald				
Property Address	909 S Ridgeway St				
City	Payson	County	Gila	State	AZ
Lender	JP Morgan Chase NA				
				Zip Code	85541

**• URAR : Conditions of Appraisal**

There are no conditions to this appraisal. The signatures in this report are digital signatures created by scanning the original signature of the appraiser. Digital signatures are used by Sun Point Appraisals, Inc. in order to expedite our services.

**URAR: Intended Use and Users**

The Intended User of this appraisal report is the Lender/Client JP Morgan Chase. The Intended Use is to evaluate the property that is the subject of this appraisal for a mortgage finance transaction, subject to the stated Scope of Work, purpose of the appraisal, reporting requirements of this appraisal report form, and Definition of Market Value. No additional Intended Users are identified by the appraiser.

The borrower is not an intended user of this appraisal report and in the event the borrower chooses to take this report to another lender to obtain financing, the appraiser makes it known they have neither obligation nor privilege to discuss the appraisal with another lender or with the borrower. Any action taken by the borrower or another lender in the use of this appraisal report does not constitute an appraiser-client privilege or relationship under any circumstances.

**URAR: Scope of Work**

The Scope of Work is part of the appraisal process and is a preliminary decision made by the appraiser in communication with the Client in terms of how the appraisal should be conducted. It requires, in part, identification of intended users and the function of the appraisal (how it is to be used) so that sufficient analysis, methodology and communication can be made to those who rely on the appraisal to make necessary decisions. USPAP defines Intended User as "the client and any other party as identified, by name or by type, as users of the appraisal, appraisal review, or appraisal consulting report by the appraiser on the basis of communication with the client at the time of the assignment". Although there are those that may choose to rely on the appraisal report, they are NOT identified as Intended Users of this appraisal report. Included in the Scope of Work decision and communication is the need of sufficient information gathered and analyzed to develop and report a credible opinion of value.

A preliminary search of available resources and data was made to determine market trends, influences, location and other significant factors pertinent to the subject property. The subject site and improvements were personally observed by this appraiser, including both the exterior and interior of the subject dwelling, measuring the improvements and taking sufficient photographs to adequately characterize the property appraised. The physical observation is intended to reveal the condition of the various components of the subject property and reported condition used to base a comparative analysis and develop a highest and best use conclusion to be relied upon for developing an option of condition and remaining life of the components of the subject property. Any observable defects of the subject property will be noted in the summary and considered in the final conclusion. The appraiser's intent is to value the subject property in consideration of its defined observed condition as of the effective date of the appraisal.

Extent of research into physical, functional and economic factors that could effect the property include, but are not limited to, flood maps, plat maps, zoning, Marshall & Swift Residential Cost Handbook. The appraisers conclusions reported herein are based on data gathered, analyzed and that considered reasonably available. All sales data obtained is from sources believed to be reliable (i.e., Multiple Listing Services, the appraiser's work file, realtors, assessor's offices, etc). Sales are verified with at least two sources, i.e., Multiple Listing Services and County tax records in accordance with the definition of Market Value found on the Fannie Mae Form 1004 contained herein.

The subject's history was researched for the past three years from the effective date of this appraisal and findings are reported. The type and extent of analysis applied to arrive at opinions or conclusions include the Sales Comparison Approach and highest and best use with each being addressed, determining the cost approach and income approach were not applicable in the final reconciliation of this evaluation.

**REAL PROPERTY INTEREST APPRAISED:** The interest of the appraised real property is that of a Fee Simple absolute interest, a Hypothetical Condition. The actual interest "absolute" rights of use are restricted due to legal limitations of the zoning and deed covenants. The "absolute" Fee Simple interest does not appear to negatively affect the marketability or value of the subject as it is similar to ownership of surrounding residential properties in the market area.

**PERSONAL PROPERTY INTEREST APPRAISED:** No personal property interest was considered as part of the final value conclusions stated herein. This Summary Appraisal Report considered Real Property only.

Sun Point Appraisals, Inc is to be paid \$400.00 for this assignment.

**• URAR : Neighborhood - Market Conditions**

Financing is readily available from a variety of sources at good rates. Sellers are not required to offer sales or financing concessions. Supply and demand appear to be balanced. General market conditions are stable at this time with typical financing involving sellers paying not more than 2 discount points. Exposure time is good at 0-6 months and prices are stable based on the comparable sales analyzed. The marketing time for the subject property is the same as the neighborhood 3-6 months.

**Exposure Time**

Exposure time may be defined as follows: the estimated length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal; a retrospective opinion based upon an analysis of past events assuming a competitive and open market. The reasonable exposure time for the subject with adequate, sufficient, and reasonable effort is estimated between 0-6 months. The estimated exposure time is similar to that of the marketing time.

**• URAR : Neighborhood - Description**

The subject neighborhood is border by Highway 87 and Highway 260, which allows access through downtown Payson as well as surrounding communities for increased recreation, shopping, and employment opportunities. All essential services are provided within an hour travel time. No adverse factors affecting marketability are apparent. Information provided within this report pertaining to the makeup of the subject defined neighborhood was provided by the 2010 US Census demographics, MLS Data and appraiser observation.

**Supplemental Addendum**

File No. 15030123

Borrower/Client	Jim & Kim McDonald				
Property Address	909 S Ridgeway St				
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Lender	JP Morgan Chase NA				

Real estate in this market consists mainly of single family site built homes.

Amenities include Gila County Payson schools, public parks and recreational facilities, and shopping facilities.

Subject has adequate access to all necessary supporting services. The employment stability and market appeal for the area appears to be average. Highway access is adequate. For the purposes of this report, neighborhood data contained within was ascertained from an approximate 2 mile radius from the subject property, even though neighborhood boundaries listed on page one of the URAR may slightly differ from this distance. Street and/or physical boundaries are primarily utilized for the ease of visual interpretation for the intended users of this report.

Although the subject was valued lower than the neighborhood predominant this is not found to adversely affect its marketability.

**• URAR: Subject - Overall Condition of the Property**

The subject home was in average condition. No major repairs are known to be needed. The subject's gross living area is that which was calculated from the dimensions taken by the appraiser at the time of this inspection. The square footage calculated differed from the square footage recorded with Gila County. The square footage calculated was utilized as it is known to be accurate.

**• URAR : Sales Comparison Analysis - Summary of Sales Comparison Approach**

The adjustments made to the comparables are based upon the contribution of each item to market value. The adjustments are NOT based upon the original or replacement costs of the items. The amounts of adjustments were obtained through "Paired Sales Analysis" and "Market Extraction", whenever possible. "0" is used when adjustments could not be supported with market data, or when the market does not appear to recognize a value difference for the item.

Days on market has been provided for all comparables when/if available to the appraiser. Comparable sales researched through County Records/Realquest/Net Value Central may not have days on market listed if no current CAZMLS information was available. ARMLS may be listed on the data source line regardless of whether any current information was available, as any prior closed, cancelled, expired, etc listing/sale data would have been researched and analyzed to the extent necessary during preparation of this report if available. Comparable sales without DOM information are determined to be FSBO or original builder transactions.

A discussion of Sales Comparison adjustments are as follows:

Financing: All comparables have been considered for cash equivalency and appropriate adjustments have been applied.

Location: No adjustments for location are considered warranted.

Site: The appraiser utilized a market derived adjustment when deemed necessary in the research of paired data analysis within this report and/or the appraiser's work file.

Quality: Although the appraiser did not go into the sale comparable homes, this office judges the general quality of each of these homes through review of the sale sheets, discussions with the selling broker and personal observations of the exterior of the residences.

Age: No adjustment is given for variation in age, since the comparables effective age is similar to the subject.

Condition: Although the appraiser did not go into the sale comparable homes, this office judges the general condition of each of these homes through review of the sale sheets, discussions with the selling broker and/or personal observations of the exterior of the residences.

Bedroom/Bathroom count: Variation in room/bedroom count is reflected in the livable square footage adjustment. No adjustments are deemed necessary for specific differences in room/bedroom count due to floorplan options involving any bedroom/den/teen room/etc options, as these differences do not impact functional utility. The subject's third bedroom and bathroom were in the lower level. The appraiser is including the "loft" as a bedroom which is typical among peers (Realtors and Appraisers) in this market.

Livable: Variation in livable square footage (+ or - 100 sq. ft.) Comparables were adjusted at \$15 / square foot.

Upgrading: Comparables utilized are considered to have similar upgrading/updates in relating to the subject. Upgrade adjustments are based on Realtor comments/photos within the CAZMLS system. Although the appraiser did not go into the sale comparable homes, the Appraiser judges the general condition of each of these homes through review of the sale sheets, discussions with the selling broker and personal observations of the exterior of the residences.

All other adjustments are considered self-explanatory. All adjustments to the comparables reflect differences between them and the subject property based on local market willingness to pay for these items as opposed to the original cost or replacement cost.

**• URAR : Additional Comments**

The appraiser is not a home inspector and this report does not constitute in any way a home inspection.

The appraiser only performs a visual inspection of accessible areas and this report cannot be relied upon to disclose conditions and/or defects in the property. If client/parties with interests in the subject property had concerns regarding the quality of construction and conditions of the subject improvements it is recommended an inspection be completed by a qualified home inspector. The appraiser does not guarantee that the property is free of defects or environmental problems and mold may be present in areas the appraiser cannot see. Information contained regarding environmental conditions are not to be construed as a warranted fact. The information is result of a non-intrusive physical observation. For a warranted fact about environmental conditions, the intended User(s) of this appraisal report must seek from environmental professionals facts done through testing and environmental reporting.

**HIGHEST AND BEST USE ANALYSIS:** In the site section of the URAR, a Highest and Best Use conclusion was reported.

The highest and best use is that reasonable and probable use that supports the highest present value, as defined on the effective date of this appraisal report. Alternately, it is that use, from among reasonably probable and legal alternative uses, found to be physically possible, appropriately supported, financially feasible, and that which results in highest land value. The site lends itself to single family residential use because of its size, topography and appears to be compatible with surrounding sites. It is concluded that the highest and best use of the subject site as if unimproved is a single family residence of single or two-story design. The highest and best use with existing improvements is its current use, a single family residence, and that the size and design of the existing structure is an appropriate utilization. An extraordinary assumption is utilized with regards to the subject being compliant with any deed restrictions, regulated setbacks, and covenants.

## Supplemental Addendum

File No. 15030123

Borrower/Client	Jim & Kim McDonald				
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**VALUATION METHODOLOGY:** The valuation of residential property utilizes three approaches to value. The three approaches are: 1) The Cost Approach, 2) The Sales Comparison Analysis, and 3) The Income Approach. Data relevant to each of the approaches is developed and analyzed to produce a value from each of the approaches. Each of the approaches utilizes data that is gathered from the market place. Items of both similarity and dissimilarity in comparable properties are analyzed and adjustments are made for the difference. Finally, the three indicators of value developed by the approaches are correlated with reference to the quality and quantity of data available and analyzed along with the applicability or suitability of the approaches to produce the appraiser's final opinion of value. As previously stated, and in communication with the client, this appraiser determined that the Cost Approach is applicable to the assignment, but is not necessary to develop a credible opinion of value. The Cost Approach is not required by Fannie Mae guidelines. The Income Approach is not applicable to this assignment due to lack of homes which are rented in this area as the majority are owner occupied single family dwellings. Most weight was given to the Sales Comparison Analysis Approach as it reflects current actions of buyers and sellers of this type of property and market appeal.

**SUBJECT SITE:** A site plan was not provided by the Client, nor was a survey of the subject site. The site dimensions contained on the URAR are estimations made by this appraiser based on data contained in the MLS and County tax records. Site area contained herein is an approximation. Any slight variance in total site area will not have any effect on this appraiser's opinions or conclusions regarding the site. An Extraordinary Assumption is utilized with regards to the accuracy of the subject's site size, percentage of useable land, and flood plain data as indicated by the flood control division of FEMA, the County in which the subject is located in and the local municipal department that regulates the subject.

**SOURCE FOR DEFINITION OF MARKET VALUE:** The source of the definition of market value is obtained in Section 205 of FNMA Guidelines.

Market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he considers his own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

**EXTRAORDINARY ASSUMPTIONS:** This appraisal is subject to the following conditions and/or assumptions (others may be included in this report). This information is provided in an effort to provide full disclosure of the conditions under which this appraisal was completed.

Extraordinary Assumption is defined by USPAP as "an assumption, directly related to a specific assignment, which, if found to be false, could alter the appraiser's opinions or conclusions".

The standard scope of appraisal practice does not require the appraiser to investigate the legality of the construction of the original subject structures. The appraiser did not investigate the legality of the original construction of the improvements and presumes the original structure was built with any and all required building permits. This appraiser utilizes an Extraordinary Assumption that existing improvements had appropriate building permits obtained. The appraiser noticed no posting of code violations at the subject property nor was the appraiser informed by any third party of such violations.

**LIENS OR ENCUMBRANCES:** Any liens or encumbrances which may exist, on the effective date of the appraisal, has been disregarded and the property has been appraised as if free and clear unless otherwise specified in this appraisal report.

**URAR: Appraiser Prior Services on Subject**

In compliance with the Ethics Rule of USPAP.

I have performed no appraisal services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three year period immediately preceding acceptance of this agreement.

**URAR: Comments requested by client 04/09/2015.**

Comparable 4 although over one mile and across a major arterial road was included to represent to the Reader sales of similar styled, A Frame, homes.

Although Comparable 3 had transacted over 6 months prior to this inspection date it was found persuasive for its similar market appeal.



# Market Conditions Addendum to the Appraisal Report

12-02673440-A  
File No. 15030123

The purpose of this addendum is to provide the lender/client with a clear and accurate understanding of the market trends and conditions prevalent in the subject neighborhood. This is a required addendum for all appraisal reports with an effective date on or after April 1, 2009.

Property Address **909 S Ridgeway St** City **Payson** State **AZ** ZIP Code **85541**

Borrower **Jim & Kim McDonald**

**Instructions:** The appraiser must use the information required on this form as the basis for his/her conclusions, and must provide support for those conclusions, regarding housing trends and overall market conditions as reported in the Neighborhood section of the appraisal report form. The appraiser must fill in all the information to the extent it is available and reliable and must provide analysis as indicated below. If any required data is unavailable or is considered unreliable, the appraiser must provide an explanation. It is recognized that not all data sources will be able to provide data for the shaded areas below; if it is available, however, the appraiser must include the data in the analysis. If data sources provide the required information as an average instead of the median, the appraiser should report the available figure and identify it as an average. Sales and listings must be properties that compete with the subject property, determined by applying the criteria that would be used by a prospective buyer of the subject property. The appraiser must explain any anomalies in the data, such as seasonal markets, new construction, foreclosures, etc.

Inventory Analysis	Prior 7-12 Months	Prior 4-6 Months	Current - 3 Months	Overall Trend		
Total # of Comparable Sales (Settled)	11	10	2	<input type="checkbox"/> Increasing	<input type="checkbox"/> Stable	<input checked="" type="checkbox"/> Declining
Absorption Rate (Total Sales/Months)	1.83	3.33	0.67	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Total # of Comparable Active Listings	7	1	4	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Months of Housing Supply (Total Listings/Ab.Rate)	3.8	0.3	6.0	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Median Sale & List Price, DOM, Sale/List %	Prior 7-12 Months	Prior 4-6 Months	Current - 3 Months	Overall Trend		
Median Comparable Sale Price	104,000	117,965	110,500	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Median Comparable Sales Days on Market	87	125	133	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Median Comparable List Price	105,000	149,900	144,700	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Median Comparable Listings Days on Market	131	236	25	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Median Sale Price as % of List Price	95	96	94	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining

Seller-(developer, builder, etc.) paid financial assistance prevalent?  Yes  No  
 Explain in detail the seller concessions trends for the past 12 months (e.g., seller contributions increased from 3% to 5%, increasing use of buydowns, closing costs, condo fees, options, etc.). **Seller concessions have been at a steady amount with either no concessions or 3% of the sale price being paid by the seller towards the buyers prepaids and closing costs.**

Are foreclosure sales (REO sales) a factor in the market?  Yes  No If yes, explain (including the trends in listings and sales of foreclosed properties).

Cite data sources for above information. **Local multiple listing service and local real estate agents.**

Summarize the above information as support for your conclusions in the Neighborhood section of the appraisal report form. If you used any additional information, such as an analysis of pending sales and/or expired and withdrawn listings, to formulate your conclusions, provide both an explanation and support for your conclusions.  
**Market conditions are such values of home comparable to our subject are stable based on the data supplied above. Pending sales are typically analyzed in addition to the available active sales data noted above in formulating conclusions regarding the neighborhoods market conditions.**

If the subject is a unit in a condominium or cooperative project, complete the following:

Project Name:

Subject Project Data	Prior 7-12 Months	Prior 4-6 Months	Current - 3 Months	Overall Trend		
Total # of Comparable Sales (Settled)				<input type="checkbox"/> Increasing	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining
Absorption Rate (Total Sales/Months)				<input type="checkbox"/> Increasing	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining
Total # of Active Comparable Listings				<input type="checkbox"/> Declining	<input type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Months of Unit Supply (Total Listings/Ab.Rate)				<input type="checkbox"/> Declining	<input type="checkbox"/> Stable	<input type="checkbox"/> Increasing

Are foreclosure sales (REO sales) a factor in the project?  Yes  No If yes, indicate the number of REO listings and explain the trends in listings and sales of foreclosed properties.

Summarize the above trends and address the impact on the subject unit and project.

Signature   
 Appraiser Name **Paul Johnson**  
 Company Name **Sun Point Appraisals, Inc.**  
 Company Address **9414 E. San Salvador Drive, 229, Scottsdale, AZ 855**  
 State License/Certification # **20952** State **AZ**  
 Email Address **appraisals@sunpointappraisals.com**

Signature \_\_\_\_\_  
 Supervisory Appraiser Name \_\_\_\_\_  
 Company Name \_\_\_\_\_  
 Company Address \_\_\_\_\_  
 State License/Certification # \_\_\_\_\_ State \_\_\_\_\_  
 Email Address \_\_\_\_\_

## UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

### Condition Ratings and Definitions

#### C1

The improvements have been recently constructed and have not been previously occupied. The entire structure and all components are new and the dwelling features no physical depreciation.

Note: Newly constructed improvements that feature recycled or previously used materials and/or components can be considered new dwellings provided that the dwelling is placed on a 100 percent new foundation and the recycled materials and the recycled components have been rehabilitated/remanufactured into like-new condition. Improvements that have not been previously occupied are not considered "new" if they have any significant physical depreciation (that is, newly constructed dwellings that have been vacant for an extended period of time without adequate maintenance or upkeep).

#### C2

The improvements feature no deferred maintenance, little or no physical depreciation, and require no repairs. Virtually all building components are new or have been recently repaired, refinished, or rehabilitated. All outdated components and finishes have been updated and/or replaced with components that meet current standards. Dwellings in this category are either almost new or have been recently completely renovated and are similar in condition to new construction.

Note: The improvements represent a relatively new property that is well maintained with no deferred maintenance and little or no physical depreciation, or an older property that has been recently completely renovated.

#### C3

The improvements are well maintained and feature limited physical depreciation due to normal wear and tear. Some components, but not every major building component, may be updated or recently rehabilitated. The structure has been well maintained.

Note: The improvement is in its first-cycle of replacing short-lived building components (appliances, floor coverings, HVAC, etc.) and is being well maintained. Its estimated effective age is less than its actual age. It also may reflect a property in which the majority of short-lived building components have been replaced but not to the level of a complete renovation.

#### C4

The improvements feature some minor deferred maintenance and physical deterioration due to normal wear and tear. The dwelling has been adequately maintained and requires only minimal repairs to building components/mechanical systems and cosmetic repairs. All major building components have been adequately maintained and are functionally adequate.

Note: The estimated effective age may be close to or equal to its actual age. It reflects a property in which some of the short-lived building components have been replaced, and some short-lived building components are at or near the end of their physical life expectancy; however, they still function adequately. Most minor repairs have been addressed on an ongoing basis resulting in an adequately maintained property.

#### C5

The improvements feature obvious deferred maintenance and are in need of some significant repairs. Some building components need repairs, rehabilitation, or updating. The functional utility and overall livability is somewhat diminished due to condition, but the dwelling remains useable and functional as a residence.

Note: Some significant repairs are needed to the improvements due to the lack of adequate maintenance. It reflects a property in which many of its short-lived building components are at the end of or have exceeded their physical life expectancy but remain functional.

#### C6

The improvements have substantial damage or deferred maintenance with deficiencies or defects that are severe enough to affect the safety, soundness, or structural integrity of the improvements. The improvements are in need of substantial repairs and rehabilitation, including many or most major components.

Note: Substantial repairs are needed to the improvements due to the lack of adequate maintenance or property damage. It reflects a property with conditions severe enough to affect the safety, soundness, or structural integrity of the improvements.

### Quality Ratings and Definitions

#### Q1

Dwellings with this quality rating are usually unique structures that are individually designed by an architect for a specified user. Such residences typically are constructed from detailed architectural plans and specifications and feature an exceptionally high level of workmanship and exceptionally high-grade materials throughout the interior and exterior of the structure. The design features exceptionally high-quality exterior refinements and ornamentation, and exceptionally high-quality interior refinements. The workmanship, materials, and finishes throughout the dwelling are of exceptionally high quality.

#### Q2

Dwellings with this quality rating are often custom designed for construction on an individual property owner's site. However, dwellings in this quality grade are also found in high-quality tract developments featuring residence constructed from individual plans or from highly modified or upgraded plans. The design features detailed, high quality exterior ornamentation, high-quality interior refinements, and detail. The workmanship, materials, and finishes throughout the dwelling are generally of high or very high quality.

## UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

### Quality Ratings and Definitions (continued)

#### Q3

Dwellings with this quality rating are residences of higher quality built from individual or readily available designer plans in above-standard residential tract developments or on an individual property owner's site. The design includes significant exterior ornamentation and interiors that are well finished. The workmanship exceeds acceptable standards and many materials and finishes throughout the dwelling have been upgraded from "stock" standards.

#### Q4

Dwellings with this quality rating meet or exceed the requirements of applicable building codes. Standard or modified standard building plans are utilized and the design includes adequate fenestration and some exterior ornamentation and interior refinements. Materials, workmanship, finish, and equipment are of stock or builder grade and may feature some upgrades.

#### Q5

Dwellings with this quality rating feature economy of construction and basic functionality as main considerations. Such dwellings feature a plain design using readily available or basic floor plans featuring minimal fenestration and basic finishes with minimal exterior ornamentation and limited interior detail. These dwellings meet minimum building codes and are constructed with inexpensive, stock materials with limited refinements and upgrades.

#### Q6

Dwellings with this quality rating are of basic quality and lower cost; some may not be suitable for year-round occupancy. Such dwellings are often built with simple plans or without plans, often utilizing the lowest quality building materials. Such dwellings are often built or expanded by persons who are professionally unskilled or possess only minimal construction skills. Electrical, plumbing, and other mechanical systems and equipment may be minimal or non-existent. Older dwellings may feature one or more substandard or non-conforming additions to the original structure.

### Definitions of Not Updated, Updated, and Remodeled

#### Not Updated

Little or no updating or modernization. This description includes, but is not limited to, new homes.

Residential properties of fifteen years of age or less often reflect an original condition with no updating, if no major components have been replaced or updated. Those over fifteen years of age are also considered not updated if the appliances, fixtures, and finishes are predominantly dated. An area that is 'Not Updated' may still be well maintained and fully functional, and this rating does not necessarily imply deferred maintenance or physical/functional deterioration.

#### Updated

The area of the home has been modified to meet current market expectations. These modifications are limited in terms of both scope and cost.

An updated area of the home should have an improved look and feel, or functional utility. Changes that constitute updates include refurbishment and/or replacing components to meet existing market expectations. Updates do not include significant alterations to the existing structure.

#### Remodeled

Significant finish and/or structural changes have been made that increase utility and appeal through complete replacement and/or expansion.

A remodeled area reflects fundamental changes that include multiple alterations. These alterations may include some or all of the following: replacement of a major component (cabinet(s), bathtub, or bathroom tile), relocation of plumbing/gas fixtures/appliances, significant structural alterations (relocating walls, and/or the addition of) square footage). This would include a complete gutting and rebuild.

### Explanation of Bathroom Count

Three-quarter baths are counted as a full bath in all cases. Quarter baths (baths that feature only a toilet) are not included in the bathroom count. The number of full and half baths is reported by separating the two values using a period, where the full bath count is represented to the left of the period and the half bath count is represented to the right of the period.

#### Example:

3.2 indicates three full baths and two half baths.





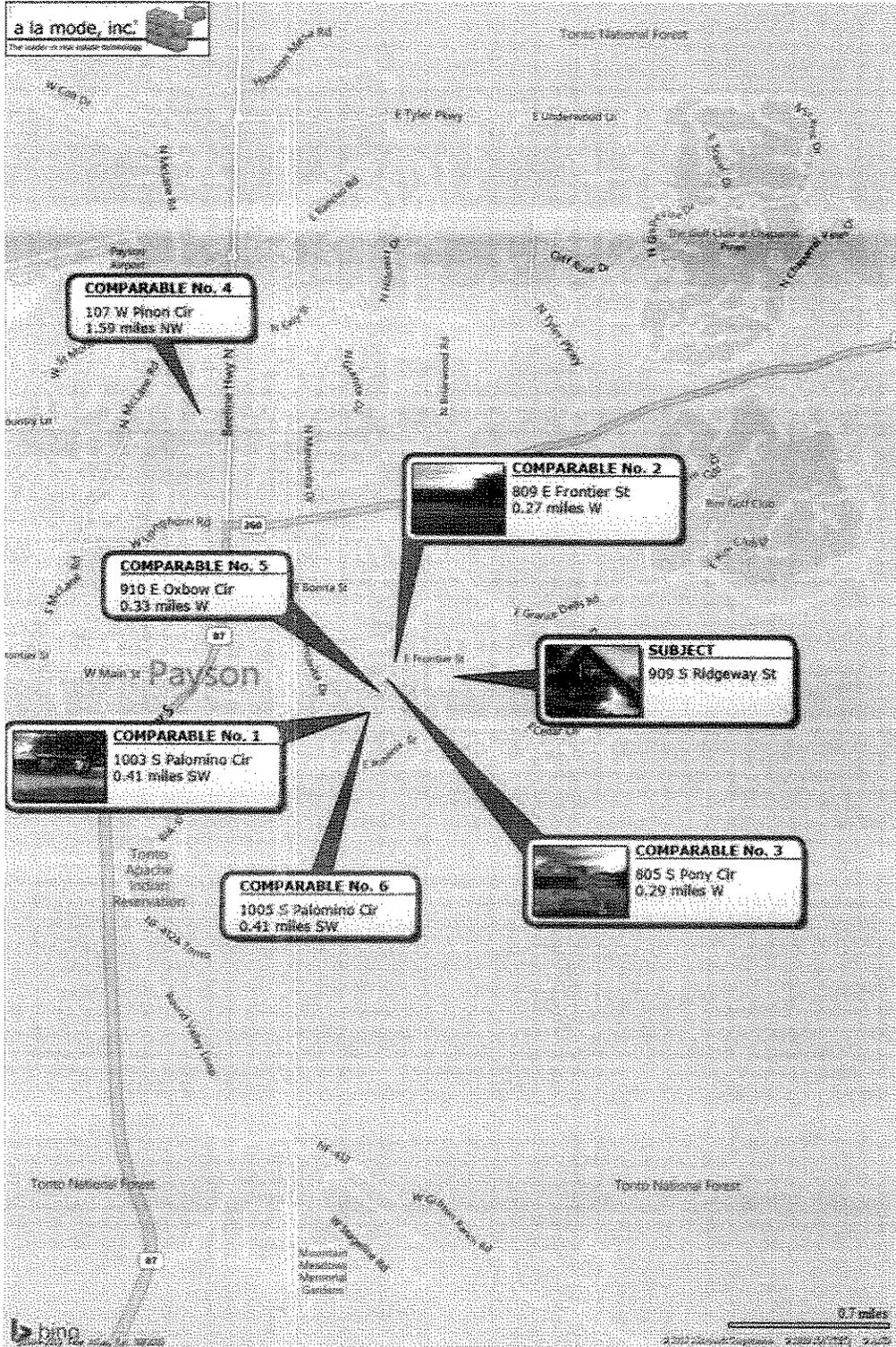
### Aerial Map

Borrower/Client	Jim & Kim McDonald				
Property Address	909 S Ridgeway St				
City	Payson	County	Gila	State	AZ
				Zip Code	85541
Lender	JP Morgan Chase NA				



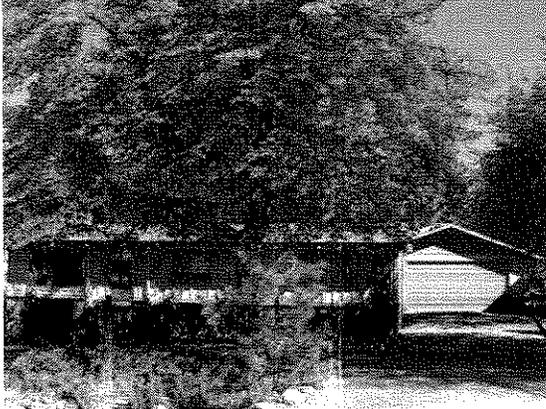
## Location Map

Borrower/Client	Jim & Kim McDonald				
Property Address	909 S Ridgeway St				
City	Payson	County	Gila	State	AZ
Lender	JP Morgan Chase NA	Zip Code	85541		



## Comparable Photo Page

Borrower/Client	Jim & Kim McDonald				
Property Address	909 S Ridgeway St				
City	Payson	County	Gila	State	AZ Zip Code 85541
Lender	JP Morgan Chase NA				



### Comparable 1

1003 S Palomino Cir  
 Prox. to Subject 0.41 miles SW  
 Sale Price 128,500  
 Gross Living Area 1,092  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 2.0  
 Location N;Res;  
 View N;Res;  
 Site 9,148 sf  
 Quality Q3  
 Age 40

MLS photo. People in front.



### Comparable 2

809 E Frontier St  
 Prox. to Subject 0.27 miles W  
 Sale Price 141,000  
 Gross Living Area 1,456  
 Total Rooms 7  
 Total Bedrooms 3  
 Total Bathrooms 2.0  
 Location N;Res;  
 View N;Res;  
 Site 11,326 sf  
 Quality Q3  
 Age 31



### Comparable 3

805 S Pony Cir  
 Prox. to Subject 0.29 miles W  
 Sale Price 128,800  
 Gross Living Area 1,140  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 2.0  
 Location N;Res;  
 View N;Res;  
 Site 8,276 sf  
 Quality Q3  
 Age 31

## Comparable Photo Page

Borrower/Client	Jim & Kim Modonak				
Property Address	909 S Ridgeway St				
City	Payson	County	Gila	State	AZ
Zip Code	85541				
Lender	JP Morgan Chase NA				



### Comparable 4

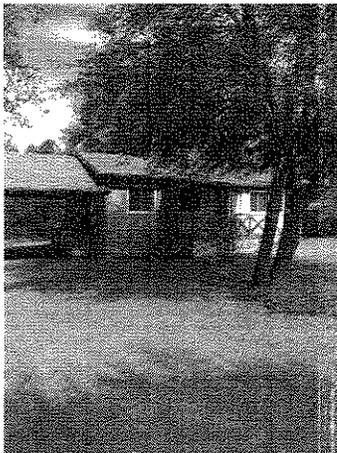
107 W Pinon Cir  
 Prox. to Subject 1.59 miles NW  
 Sales Price 116,000  
 Gross Living Area 1,440  
 Total Rooms 7  
 Total Bedrooms 3  
 Total Bathrooms 2.0  
 Location N;Res;  
 View N;Res;  
 Site 7,405 sf  
 Quality Q3  
 Age 45

MLS photo. People in front.



### Comparable 5

910 E Oxbow Cir  
 Prox. to Subject 0.33 miles W  
 Sales Price 139,500  
 Gross Living Area 1,224  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 1.0  
 Location N;Res;  
 View N;Res;  
 Site 10,890 sf  
 Quality Q3  
 Age 49



### Comparable 6

1005 S Palomino Cir  
 Prox. to Subject 0.41 miles SW  
 Sales Price 114,900  
 Gross Living Area 1,020  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 2.0  
 Location N;Res;  
 View N;Res;  
 Site 10,019 sf  
 Quality Q3  
 Age 37

CR0050

STATE OF ARIZONA  
**BOARD OF APPRAISAL**

BE IT KNOWN THAT  
**PAUL B. JOHNSON**

HAS MET ALL THE REQUIREMENTS AS A  
**Certified Residential Real Estate Appraiser**

In accordance with Arizona Revised Statutes and an authority of the Board of Appraisal, State of Arizona

This registration shall remain evidence thereof unless or until the same is suspended, revoked or expires in accordance with provisions of law.

CERTIFICATE NUMBER  
**20952**

EXPIRATION DATE  
**May 31, 2015**

SHALL REMAIN PROPERTY OF ARIZONA BOARD OF APPRAISAL



In witness whereof the Arizona Board of Appraisal caused to be signed by the Chair of the Board and the Executive Director

*[Signature]*  
 Chair of the Board

*[Signature]*  
 Executive Director of the Board of Appraisal

**5-15-2013**  
 Date Issued

**5-15-2013**  
 Date Expires

# Gila County Property Report

Thursday, August 20, 2015

Account #: R000036328

Parcel #: 304-42-044

Appraisal Year: 2015

Acct Type: Residential

Tax District: 1053

Map #: 42

Parcel Size: 0.23 acres

**Owner Name and Address :**

**Property Location :**

TUNNO JOSEPH F &  
TUNNO MELANIE J  
807 S RIDGEWAY ST  
PAYSON AZ 85541

807 S RIDGEWAY ST	No #
PAYSON AZ 85541-0000	MH Space

**Business/Complex :**

**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
7/23/1993	7/23/1993	-	634520	WD	\$85,000.00	-	-
3/8/2002	3/8/2002	-	3952	WD	\$135,500.00	-	-
1/9/2009	1/9/2009	-	-	DC	\$0.00	STATE OF ARIZONA	SKEHAN MARY CATHERINE
5/1/2012	5/10/2012	-	-	WD	\$131,500.00	SKEHAN FRANCIS PETER	BINGHMA CHARLES
12/6/2013	12/6/2013	-	-	WD	\$0.00	BINGHAM CHARLES	BINGHAM CHARLES TRUSTEE, BINGHAM CHARLES FAMILY LIVING TRUST
1/1/2014	1/31/2014	-	-	WD	\$151,900.00	BINGHAM CHARLES TRUSTEE, BINGHAM CHARLES FAMILY LIVING TRUST	AUBUCHON ANDREW F & SARAH B
12/1/2014	12/5/2014	-	-	JT	\$144,100.00	AUBUCHON ANDREW F & SARAH B	TUNNO JOSEPH F &, TUNNO MELANIE J

**Legal Description :**

LOT 44 OF RIDGEWAY ESTATES OF PLAT 464 AND AN UNDIVIDED 1/56 INTEREST IN TRACT "A"N1/2 NW1/4 NW1/4 SEC 11 T10N R10E = 0.23 AC

**Building Count :**

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Single Family Residential	Ranch 1 Story	Average	1471	1980

**Valuation:**

<b>Value Method:</b>	Cost	<b>Full Cash Value (FCV):</b>	\$118,102.00	<b>Use Code:</b>	0131
		<b>Limited Value (LPV):</b>	\$114,429.00	<b>Property Use:</b>	0131-SFR-010-3 URBAN-SUBDIVID
<b>Assessment Ratio:</b>	10.00 %	<b>Assessed FCV:</b>	\$11,811.00		
		<b>Assessed LPV:</b>	\$11,811.00		

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Google

807 S Ridgeway St

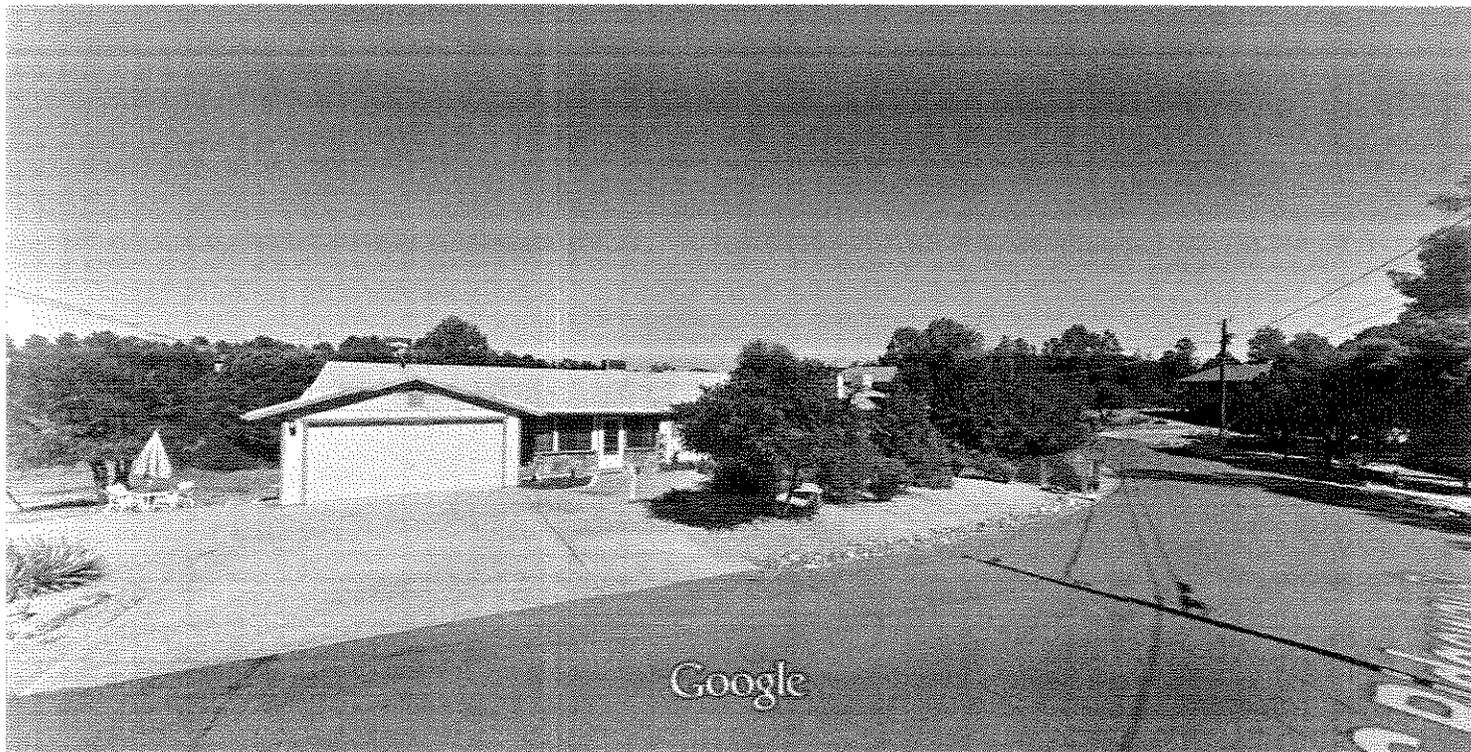
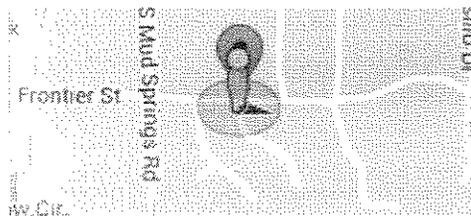


Image capture: Jul 2011 © 2015 Google

Payson, Arizona

Street View - Jul 2011



E Frontier St 807 S. Ridge way

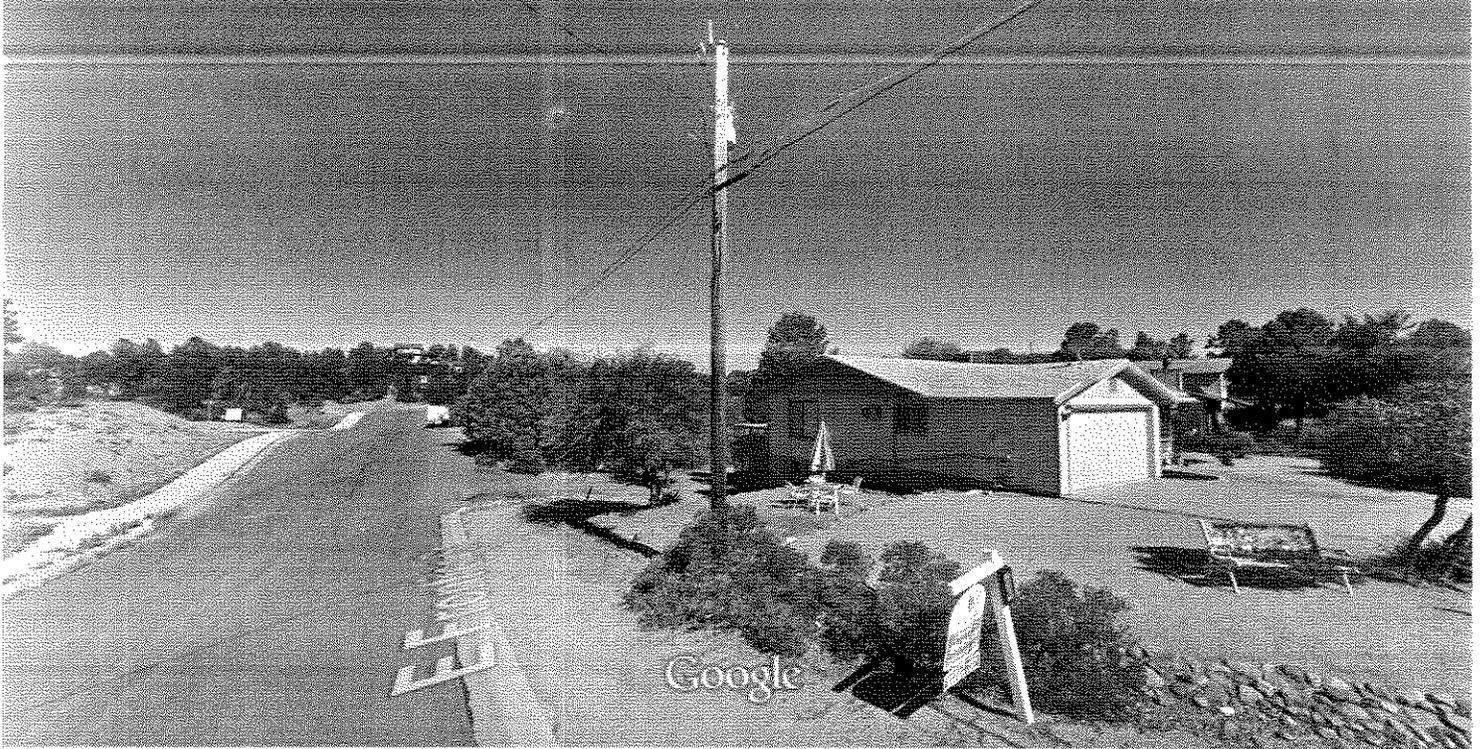


Image capture: Jul 2011 © 2015 Google

Payson, Arizona

Street View - Jul 2011



# Gila County Property Report

Thursday, August 20, 2015

Account #: R000036312

Parcel #: 304-42-028

Appraisal Year : 2015

Acct Type : Residential

Tax District : 1053

Map # : 42

Parcel Size : 0.23 acres

**Owner Name and Address :**

BROWN VICKI L  
275 W ROUND VALLEY RD  
PAYSON AZ 85641

**Property Location :**

808 S RIDGEWAY ST	No #
PAYSON AZ 85641-0000	MH Space

**Business/Complex :**

**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
1/1/2005	1/1/2005	-	499989	WD	\$20,000.00	-	-
7/30/1987	7/30/1987	-	551696	JT	\$68,000.00	-	-
12/18/1992	12/18/1992	-	625527	SW	\$69,500.00	-	-
8/23/1994	8/23/1994	-	653993	JT	\$83,900.00	-	-
10/1/2014	10/14/2014	-	-	WD	\$165,000.00	JONES GARY D & DANIELLE R	BROWN VICKI L

**Legal Description :**

LOT 28 OF RIDGEWAY ESTATES OF PLAT 464 AND AN UNDIVIDED 1/56 INTEREST IN TRACT "A" N1/2 NW1/4 NW1/4 SEC 11 T10N R10E = 0.23 AC

**Building Count :**

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Single Family Residential	2 Story	Average	1292	1984

**Valuation:**

<b>Value Method:</b>	Cost	<b>Full Cash Value (FCV):</b>	\$100,878.00	<b>Use Code:</b>	0131
		<b>Limited Value (LPV):</b>	\$99,622.00	<b>Property Use:</b>	0131-SFR-010-3 URBAN-SUBDIVID
<b>Assessment Ratio:</b>	10.00 %	<b>Assessed FCV:</b>	\$10,088.00		
		<b>Assessed LPV:</b>	\$10,088.00		

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Google

808  
~~875~~ S Ridgeway St

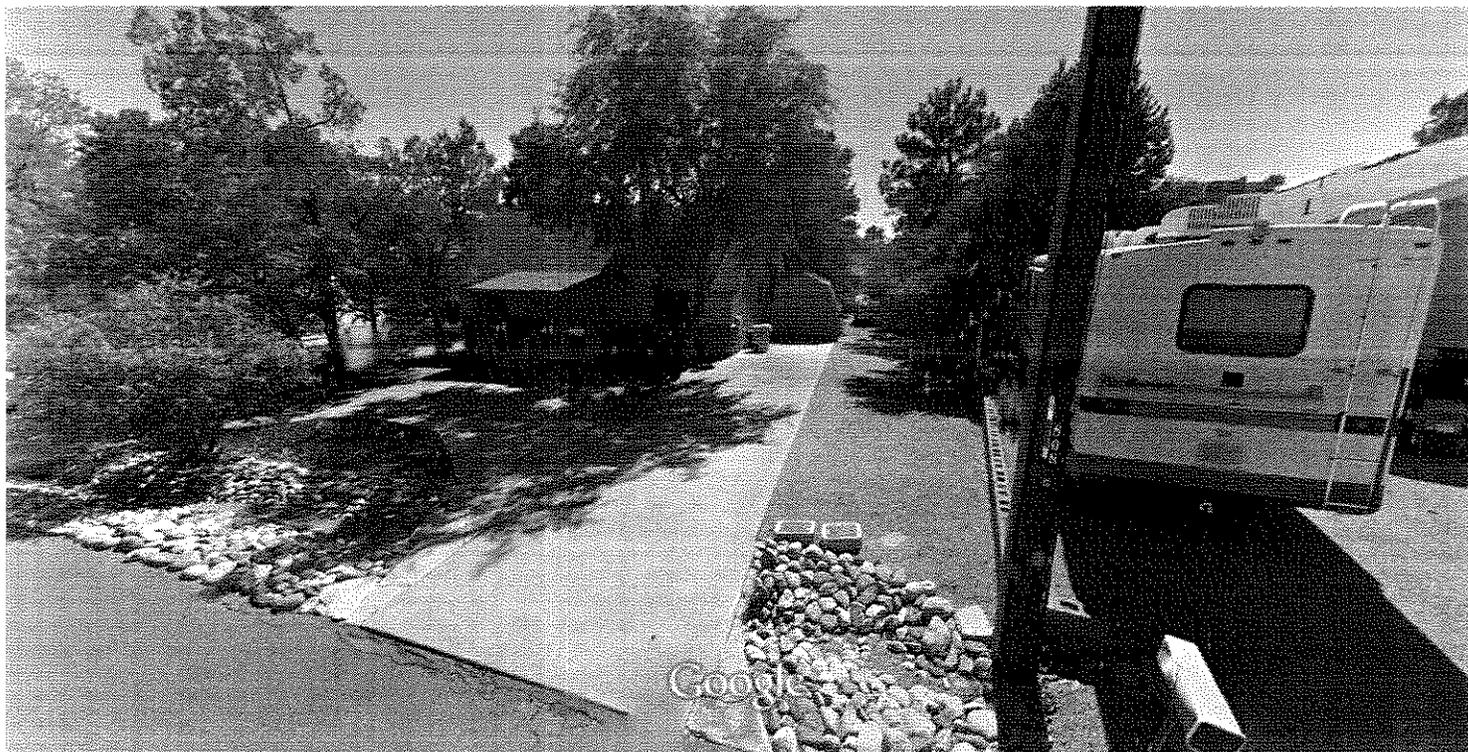
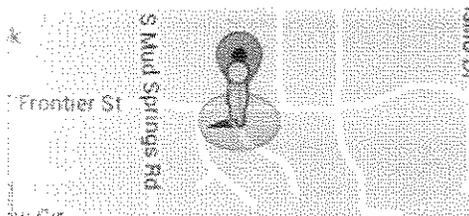


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Payson, Arizona

Street View - Jul 2011



# Gila County Property Report

Tuesday, August 25, 2015

Account #: R000036327

Parcel #: 304-42-043

Appraisal Year : 2015

Acct Type : Residential

Tax District : 1053

Map #: 42

Parcel Size : 0.25 acres

**Owner Name and Address :**

PLATT LINDA R  
809 S RIDGEWAY ST  
PAYSON AZ 85541

**Property Location :**

809 S RIDGEWAY ST	No #
PAYSON AZ 85541-0000	MH Space

**Business/Complex :**

**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
2/7/1992	2/7/1992	-	612395	JT	\$125,000.00	-	-
9/19/1994	9/19/1994	-	655252	JT	\$147,500.00	SZABO MICHAEL & BRENDA	DANIEL GARY & EILEEN
1/1/2015	3/24/2015	-	-	WD	\$219,000.00	DANIELS GARY T & EILEEN B	PLATT LINDA R

**Legal Description :**

LOT 43 OF RIDGEWAY ESTATES OF PLAT 464 AND AN UNDIVIDED 1/56 INTEREST IN TRACT "A" N1/2 NW1/4 NW1/4 SEC 11 T10N R10E = 0.25 AC

**Building Count :**

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Single Family Residential	2 Story	Average	2475	1982
2.00	Detached Garage	Detached Garage	Average	576	1982

**Valuation:**

<b>Value Method:</b>	Cost	<b>Full Cash Value (FCV):</b>	\$153,331.00	<b>Use Code:</b>	0131
		<b>Limited Value (LPV):</b>	\$150,463.00	<b>Property Use:</b>	0131-SFR-010-3 URBAN-SUBDIVID
<b>Assessment Ratio:</b>	10.00 %	<b>Assessed FCV:</b>	\$15,334.00		
		<b>Assessed LPV:</b>	\$11,610.00		

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Google

809  
~~838~~ S Ridgeway St

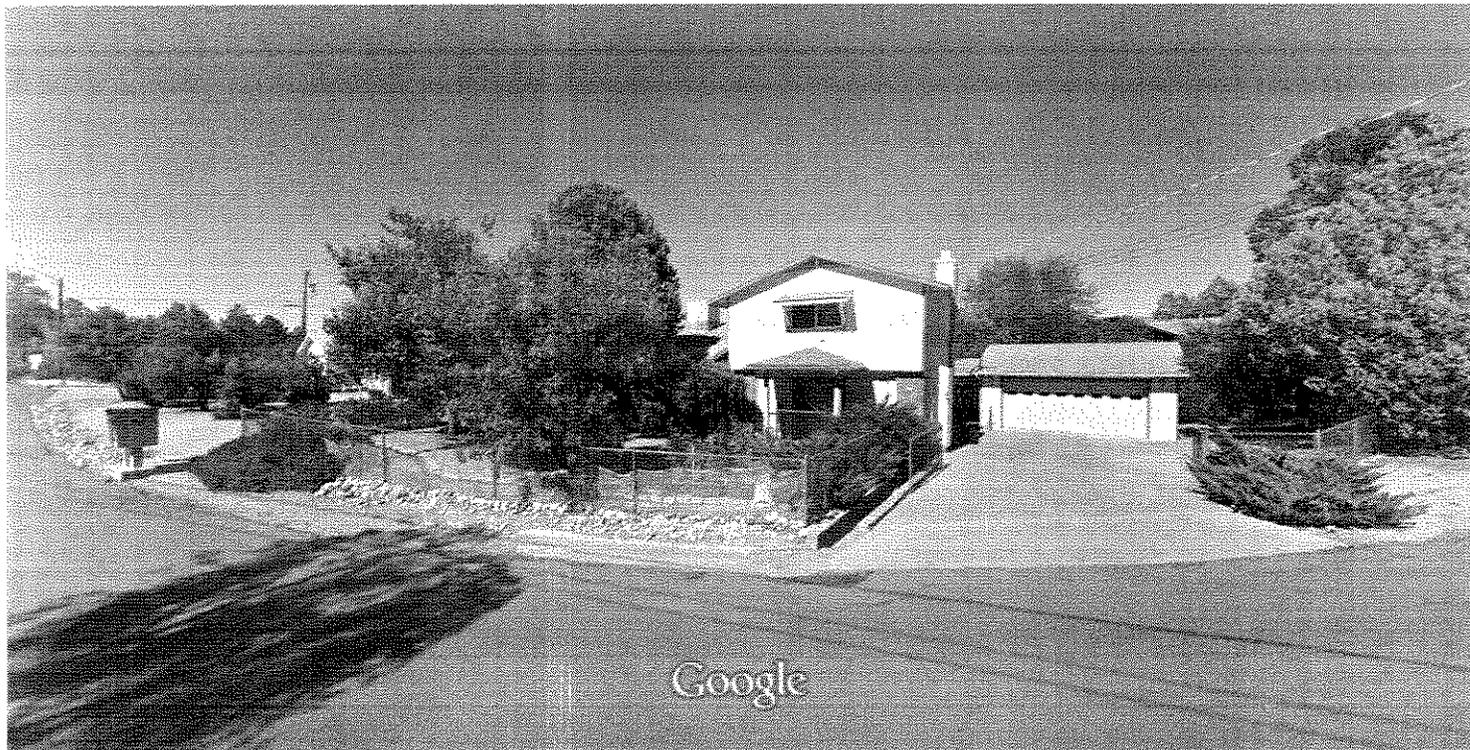
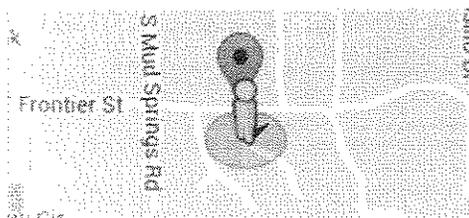


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Payson, Arizona

Street View - Jul 2011



# Gila County Property Report

Tuesday, August 25, 2015

Account # : R000036325

Parcel # : 304-42-041

-

Appraisal Year : 2015

Acct Type : Residential

Tax District : 1053

Map # : 42

Parcel Size : 0.25 acres

**Owner Name and Address :**

VITALE JOHN P JR
901 S RIDGEWAY ST
PAYSON AZ 85541

**Property Location :**

901 S RIDGEWAY ST	No #
PAYSON AZ 85541	MH Space

**Business/Complex :**

**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
1/1/2005	1/1/2005	-	493476	JT	\$73,000.00	-	-
1/1/2005	1/1/2005	-	523864	JT	\$75,000.00	-	-
5/5/1999	5/5/1999	-	-	QC	\$0.00	VITALE LOUISE A	VITALE JOHN P JR

**Legal Description :**

LOT 41 OF RIDGEWAY ESTATES OF PLAT 464 AND AN UNDIVIDED 1/56 INTEREST IN TRACT "A" N1/2 NW1/4 NW1/4 SEC 11 T10N R10E = 0.25 AC
--

**Building Count :**

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Single Family Residential	2 Story	Average	2160	1986

**Valuation:**

Value Method:	Cost	Full Cash Value (FCV):	\$137,628.00	Use Code:	0131
		Limited Value (LPV):	\$135,621.00	Property Use:	0131-SFR-010-3 URBAN-SUBDIVID
Assessment Ratio:	10.00 %	Assessed FCV:	\$13,763.00		
		Assessed LPV:	\$13,763.00		

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# Gila County Property Report

Tuesday, August 25, 2015

Account #: R000036323

Parcel #: 304-42-039

-

Appraisal Year: 2015

Acct Type: Residential

Tax District: 1053

Map #: 42

Parcel Size: 0.26 acres

## Owner Name and Address:

## Property Location:

DAVIS TERRY W & JANE L

905 S RIDGEWAY ST

PAYSON AZ 85541

905 S RIDGEWAY ST

PAYSON AZ 85541

No #

MH Space

## Business/Complex:

## Property Sales History

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
12/11/1986	12/11/1986	-	542536	JT	\$17,500.00	-	-
12/19/1989	12/19/1989	-	584453	JT	\$17,900.00	-	-

## Legal Description:

LOT 39 OF RIDGEWAY ESTATES OF PLAT 464 AND AN UNDIVIDED 1/56 INTEREST IN TRACT "A" N1/2 NW1/4 NW1/4 SEC 11 T10N R10E = 0.26 AC

## Building Count:

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Single Family Residential	2 Story	Average	1488	1990

## Valuation:

Value Method:	Cost	Full Cash Value (FCV):	\$117,631.00	Use Code:	0133
		Limited Value (LPV):	\$115,517.00	Property Use:	0133-SFR-010-3 RURAL SUBDIV
Assessment Ratio:	10.00 %	Assessed FCV:	\$11,764.00		
		Assessed LPV:	\$11,764.00		

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# Gila County Property Report

Tuesday, August 25, 2015

Account #: R000036317

Parcel #: 304-42-033

Appraisal Year: 2015

Acct Type: Residential

Tax District: 1053

Map #: 42

Parcel Size: 0.27 acres

## Owner Name and Address:

## Property Location:

OHAVER RAYMOND D & LORI E

906 S RIDGEWAY ST

PAYSON AZ 85541

No #

906 S RIDGEWAY ST

PAYSON AZ 85541-0000

MH Space

## Business/Complex:

## Property Sales History

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
12/19/1997	12/19/1997	-	718591	WD	\$152,500.00	-	-

## Legal Description:

LOT 33 OF RIDGEWAY ESTATES OF PLAT 464 AND AN UNDIVIDED 1/56 INTEREST IN TRACT "A" N1/2 NW1/4 NW1/4 SEC 11 T10N R10E = 0.27 AC

## Building Count:

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Single Family Residential	2 Story	Average	2060	1979

## Valuation:

Value Method:	Cost	Full Cash Value (FCV):	\$139,065.00	Use Code:	0131
		Limited Value (LPV):	\$135,853.00	Property Use:	0131-SFR-010-3 URBAN-SUBDIVID
Assessment Ratio:	10.00 %	Assessed FCV:	\$13,907.00		
		Assessed LPV:	\$13,907.00		

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Google

906  
~~895~~ S Ridgeway St

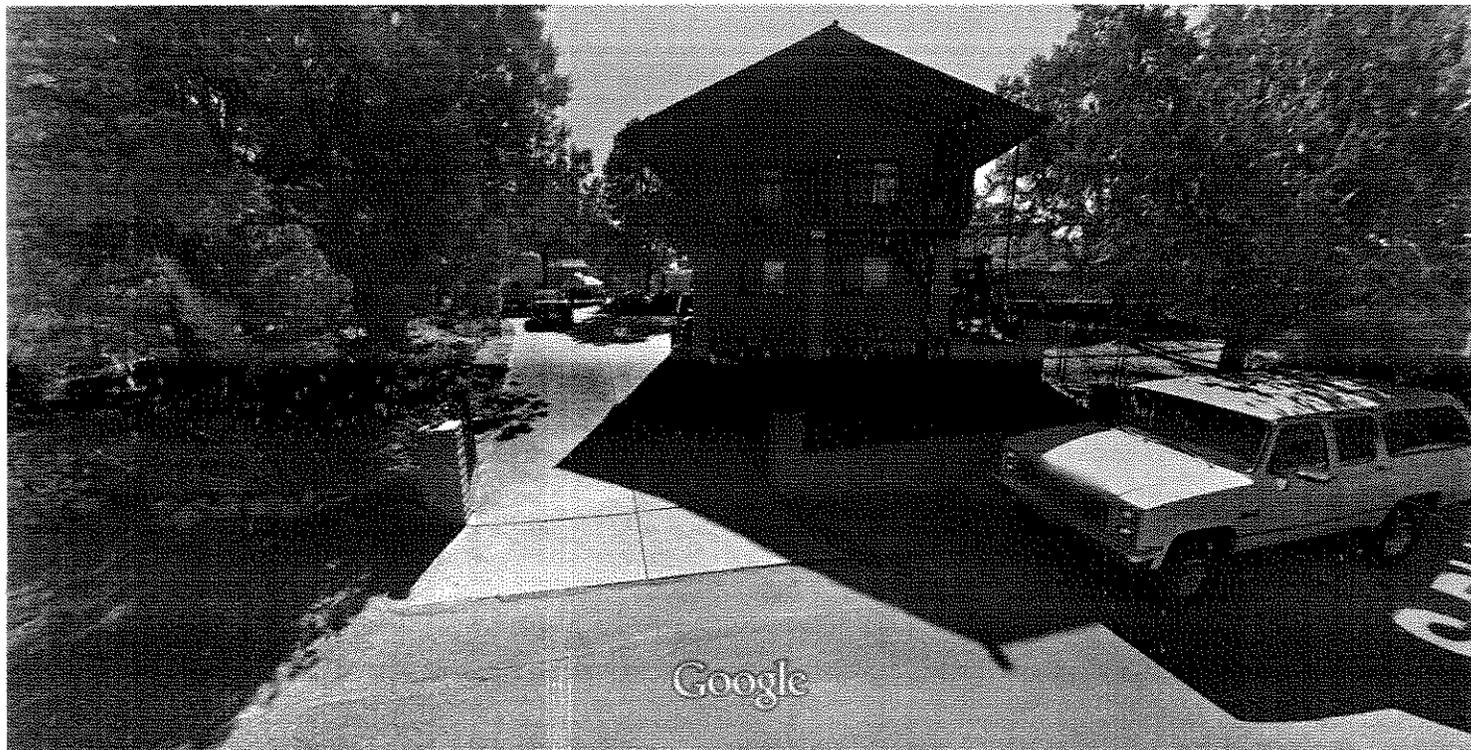
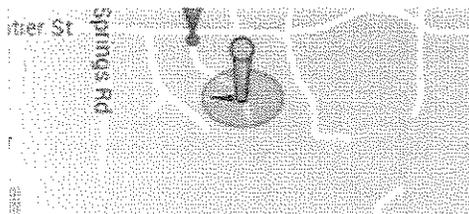


Image capture: Jul 2011 © 2015 Google

Payson, Arizona

Street View - Jul 2011



# Gila County Property Report

Tuesday, August 25, 2015

Account #: R000031779

Parcel #: 304-01-009M

Appraisal Year : 2015

Acct Type : Residential

Tax District : 1050

Map # : 01

Parcel Size : 1.32 acres

**Owner Name and Address :**

**Property Location :**

PRINCE RICHARD J & SIOUX P  
912 S RIDGEWAY ST  
PAYSON AZ 85541

912 S RIDGEWAY ST	No #
PAYSON AZ 85541	MH Space

**Business/Complex :**

**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
7/1/1994	7/1/1994	-	651552	WD	\$187,500.00	-	-
2/23/2009	2/23/2009	-	-	WD	\$0.00	PRINCE RICHARD J & SIOUX P TRUSTEES PRINCE TRUST	PRINCE RICHARD J & SIOUX P
2/23/2009	2/23/2009	-	-	WD	\$0.00	PRINCE RICHARD J & SIOUX P	PRINCE RICHARD J & SIOUX P TRUSTEES PRINCE TRUST
10/26/2012	10/26/2012	-	-	QC	\$0.00	PRINCE RICHARD J & SIOUX P TRSTE/TRST	PRINCE RICHARD J & SIOUX P

**Legal Description :**

POR GOV LOT 2, COMM NE COR LOT 2; TH N89D44'19"W, 357.23' TO POB; TH N89D44'19"W, 151.86'; TH S0D02'02"E, 273.72'; TH S89D44'19"E, 269.0'; TH N23D09'24"W, 298.29' TO POBNW1/4 SEC 11 T10N R10E = 1.32 AC(OUT OF 304-01-009K)

**Building Count :**

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Single Family Residential	Ranch 1 Story	Good	1764	1980

**Valuation:**

<b>Value Method:</b>	Cost	<b>Full Cash Value (FCV):</b>	\$152,718.00	<b>Use Code:</b>	0142
		<b>Limited Value (LPV):</b>	\$152,718.00	<b>Property Use:</b>	0142-SFR-010-4 URB NONSUBDIV
<b>Assessment Ratio:</b>	10.00 %	<b>Assessed FCV:</b>	\$15,272.00		
		<b>Assessed LPV:</b>	\$15,272.00		

**Disclaimer:**

The Assessor's Office has compiled information on this website that it uses to identify, classify, and value real and personal property. This website is not updated in 'real time.' The Assessor does not guarantee that any information provided on this website is accurate, complete, or current. The information provided on this site is not equivalent of a title report or a real estate survey. Users should independently research, investigate, and verify all information before relying on it or in the preparation of legal documents. Please contact (928) 402-8714 if you believe any information is incomplete, out of date, or incorrect so that the appropriate correction can be addressed. Please note that a statutory process is available to correct errors pursuant to Arizona Revised Statutes 42-16254

# Gila County Property Report

Tuesday, August 25, 2015

Account #: R0099835068 Parcel #: 304-01-009T - Appraisal Year : 2015

Acct Type : Residential Tax District : 1050 Map # : 01 Parcel Size : 1.87 acres

## Owner Name and Address :

ENLUND WILLIAM J  
913 S RIDGEWAY ST  
PAYSON AZ 85541

## Property Location :

913 S RIDGEWAY ST No #  
PAYSON AZ 85541-0000 MH Space

## Business/Complex :

## Property Sales History

No Records Returned

## Legal Description :

POR GOV LOT 2 BEG AT NE COR LOT 2; TH N89D44'19"W, 157.23'; TH S23D09'24"E, 298.29'; TH S89D44'19"E, 240.25'; TH N06D19'05"W, 275.53' TO POB NW4 SEC 11 T10N R10E = 1.87 AC (OUT OF 304-01-009L & -009N)

## Building Count :

Bldg ID	Occupancy	Built As	Quality	Sq Ft	Year
1.00	Single Family Residential	Ranch 1 Story	Good	2093	1983

## Valuation:

Value Method:	Cost	Full Cash Value (FCV):	\$188,653.00	Use Code:	0141
		Limited Value (LPV):	\$188,653.00	Property Use:	0141-SFR-010-4 URBAN-SUBDIVID
Assessment Ratio:	10.00 %	Assessed FCV:	\$18,865.00		
		Assessed LPV:	\$18,865.00		

## Disclaimer:

The Assessor's Office has compiled information on this website that it uses to identify, classify, and value real and personal property. This website is not updated in 'real time.' The Assessor does not guarantee that any information provided on this website is accurate, complete, or current. The information provided on this site is not equivalent of a title report or a real estate survey. Users should independently research, investigate, and verify all information before relying on it or in the preparation of legal documents. Please contact (928) 402-8714 if you believe any information is incomplete, out of date, or incorrect so that the appropriate correction can be addressed. Please note that a statutory process is available to correct errors pursuant to Arizona Revised Statutes 42-16254

**ARF-3375**

**Regular Agenda Item 2. D.**

**Board of Equalization Hearings**

**Meeting Date:** 10/05/2015

**Reporting** Tax Year 2016

**Period:**

**Submitted By:** Marian Sheppard, Clerk of the Board, Clerk of the Board of Supervisors

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**Information**

**Subject**

Parcel No. 302-27-061B

**Suggested Motion**

2:15 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for parcel number 302-27-061B that was submitted by Joshua Wilson on behalf of Healing Waters for tax year 2016.

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**Attachments**

Petitioner's additional info. for 302-27-061B 10-1-15

Petitioner's info. for 302-27-061B

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Rev. Joshua J. Wilson  
Healing Waters, a Religious and Charitable Association  
1132 E. Alameda Drive  
Tempe, AZ 85282

Rec'd 10-1-15  
Scanned + emailed  
to: M Pastor  
T Martin  
J Marcanti  
D Hughes  
or attached to  
10-5-15  
agenda  
item

September 30, 2015

(Letter sent by certificate of mailing)

Marian Sheppard, Clerk of the Board  
Gila County Courthouse  
Gila County Board of Equalization  
1400 E. Ash Street  
Globe, AZ 85501

Attn:

Michael A. Pastor, Chairman  
Tommie C. Martin, Vice-Chairman  
John D. Marcanti, Member

Re: 2016 Appeal of Parcel Number 302-27-061B

Dear Ms. Sheppard:

Please distribute this additional written material to the Board of Equalization members, as I am unable to attend the hearing scheduled for Monday, October 5, 2015, 2:15 pm.

Thank you,



Rev. Joshua J. Wilson

Attachments:

Exhibits A, B, and C  
Petition for Review of Real Property Valuation, April 20, 2015  
Assessor's Decision

c:

Tommie C. Martin, Supervisor  
Gila County Complex  
610 E. Hwy. 260  
Payson, AZ 85547

## **EXHIBIT A**

### **Narrative**

Greetings to Supervisors Mr. Pastor, Chairman, Ms. Martin, Vice-Chairman, Mr. Marcanti, Member, and all those administrators in attendance. Thank you for your time and interest in this appeal to you.

### **Some History**

This parcel, 61B, has remained undeveloped since Sept. 15, 1907, at which time part of the Arthur Neal patent was sold to S. J. Holder (and vacant perhaps for a thousand years before that). It was not finally included in the 1960s subdivision of Flowing Springs, for understandable reasons, which we shall see.

There are some evident reasons why this property has not been developed in the last **108 years**. Please see from the attached Gila County Assessor's map (Exhibit B) that Flowing Springs Road abruptly ends near the extreme northeast and northwest corners of this rugged parcel, these outlying dead-end roads forming a sort of "pincer."

There is evidence on our property that at one time, probably around 1968, an attempt was made to grade a road in order to form a continuous loop, but the effort was abandoned, and the subdivision went forward, leaving this parcel behind, an unsubdivided rump. We have adverse access, an unmaintained road that tapers to a jeep trail, and no contiguous access to existing utilities or association amenities.

The former owner, John S. M. Hamilton, architect and published author, abandoned the project, as did those before him. He told me it was due to ruggedness and his inability to secure a water supply, and he sold it to our church in 1999.

### **Comparability**

I am aware and concur that parcels wholly in the East Verde riverbed cannot be fully comparable, but I would like you also to consider my thoughts as to why the parcels in the neighboring subdivision that are cited may upon closer scrutiny also not be considered fully comparable.

As we view the neighboring parcels on the maps we see happy homesites, green, on flat land, many with pleasant river frontage, fulfilling the three great requirements of location, location, and location.

On this other hand, we see on the map a large blank spot, the rugged 061B, that has a drop of approximately 130 feet in elevation (each contour line is worth 40 feet on the U.S.G.S. map), spanning a distance of 210 feet from the northern boundary line to the southern. That is very steep, hard even to set a table and two chairs on.

The southernmost part of the property has a cliff, straight down, requiring rappelling equipment to scale it; it descends to a strip of the parcel that lies in the floodplain. We are all aware that U.S.G.S maps do not conform to developments or even roads, but they are pretty good for rivers and contour lines, and it is for this sole purpose we include this map as an exhibit. (See Exhibit C)

Our Elders and members are persons of high ethics, and actually prefer to pay property tax, and to support our county government. We have discussed this on numerous occasions among ourselves.

We hope for a decision of \$20,000 or less Full Cash Value for the parcel, and hope that the information provided satisfactorily supports this.

We trust in your judgment to arrive at an equitable equalization.  
Thank you.

-End of narrative

A handwritten signature in cursive script, appearing to be the initials 'JW'.

Exhibits B and C follow



↑  
N

M.W. & N.E. Corners (approx.)

- 061B

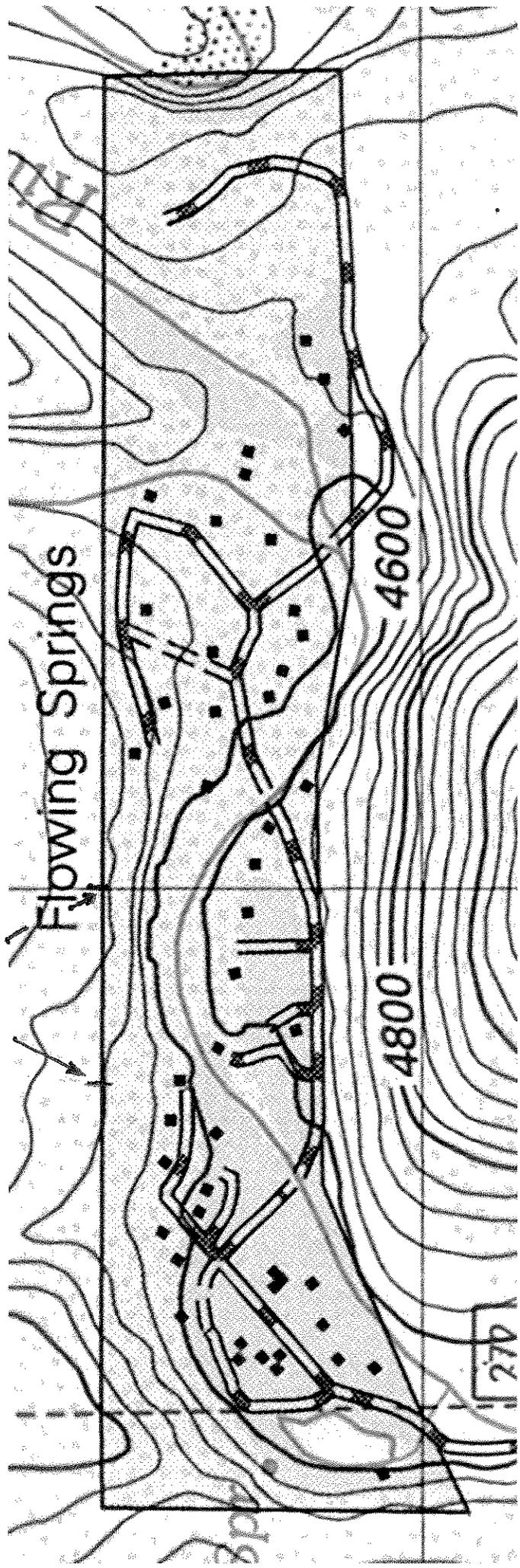
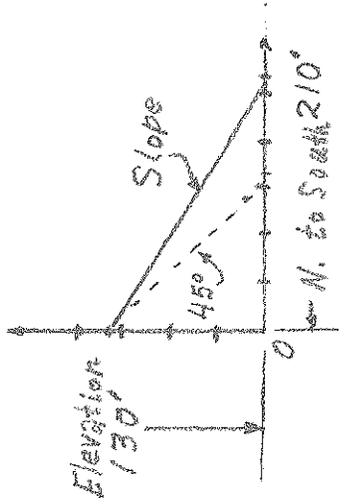


Exhibit C



Standardized Slope of 130' drop over 210' length

#2905

Received

**PETITION FOR REVIEW OF REAL PROPERTY VALUATION**  
PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY  
APR 22 2015

FILED FOR TAX YEAR 2016

See Instructions for complete filing information

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.
- The County Assessor may reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petition(s) will be returned.

**COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT**

1. DATE FILED April 20, 2015 COUNTY Gila BOOK 302 MAP 27 PARCEL 061B
2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: PT HES 121, COMM COR#4, TH 589 DE. (see Exhibit A)
3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE . ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.
4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL  (SPECIFY TYPE: Apartment, Office, warehouse, etc.)  
VACANT LAND  AGRICULTURAL  OTHER

5A. OWNER'S NAME  
NAME Healing Waters  
ADDRESS 1132 E. Alameda Dr.  
Tempe, AZ 85282  
CITY, STATE, ZIP CODE

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A)  
NAME Joshua J. Wilson, Pres. & Trustee  
ADDRESS 1132 E. Alameda Dr.  
Tempe AZ 85282  
CITY, STATE, ZIP CODE

- 5C. IF OWNERSHIP HAS CHANGED CHECK HERE . ATTACH RECORDED DOCUMENTATION.
6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) President / Trustee  
NAME Joshua J. Wilson TELEPHONE 928-595-0222  
ADDRESS 1132 E. Alameda Dr., Tempe, AZ 85282  
CITY, STATE, ZIP CODE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER \_\_\_\_\_ STATE BOARD OF EQUALIZATION NUMBER \_\_\_\_\_

7. BASIS FOR PETITION: MARKET SALES APPROACH  COST APPROACH  INCOME APPROACH  OTHER  (explain below)  
Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property.  
please see attached Exhibits A, B and C.

8. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>93,346</u>	LIMITED PROPERTY VALUE \$ <u>93,346</u>	LEGAL CLASS <u>02R</u>	ASMT RATIO <u>15.00</u>
9. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>894</u>	LIMITED PROPERTY VALUE \$ <u>894</u>	LEGAL CLASS <u>02R</u>	ASMT RATIO <u>15.00</u>

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.
- Joshua J. Wilson  
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE  
TELEPHONE 928-595-0222 EMAIL musical@cox.net
- TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE
- FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):  
If you want this appeal to be heard "On The Record" check here.   
This means that **neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony.** Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$ <u>93,346</u>	LIMITED PROPERTY VALUE \$ <u>93,346</u>	LEGAL CLASS <u>02</u>	ASMT RATIO <u>15%</u>
BASIS FOR DECISION: <u>As attached</u>				
DATE RECEIVED <u>4/22/15</u>		DATE DECISION MAILED _____		REVIEWED BY <u>JW</u>
DATE RECEIVED _____		DATE DECISION MAILED _____		CHAIRMAN OR CLERK OF THE BOARD _____

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

**Assessor's Decision to the Petition for Review of Real  
Property Valuation for 2016 Tax Year  
Parcel Number: 302-27-061B**

Parcels located entirely in the East Verde River bed are not comparable to the Subject.

A records query in Flowing Springs subdivision returned 21 acreage parcels with a median land value of \$32,868.56 per acre. Applying that to the Subject's site size supports the Subject's 2016 Full Cash Value of \$93,346.

Parcel #	Net Acres	Land Value	Land Value per Acre
30227010	1	\$43,824	\$43,824.28
30227012	1.1	\$35,182	\$31,984.00
30227022	0.97	\$31,984	\$32,973.20
30227025	3.03	\$74,693	\$24,651.09
30227033A	1.15	\$22,386	\$19,466.09
30227034A	1.24	\$35,060	\$28,273.83
30227035A	1.09	\$35,060	\$32,164.72
30227036A	1.17	\$35,060	\$29,965.43
30227001	1	\$43,824	\$43,824.28
30227007	1.37	\$60,039	\$43,824.27
30227006	1.17	\$51,275	\$43,824.38
30227005	1.03	\$45,139	\$43,824.06
30227004	0.96	\$31,984	\$33,316.67
30227055A	3.2	\$102,349	\$31,984.00
30227058	1.76	\$56,292	\$31,983.93
30227059A	1.26	\$44,169	\$35,055.15
30227059A	1.26	\$44,169	\$35,055.15
30227060	2.78	\$91,375	\$32,868.56
30227060	2.78	\$91,375	\$32,868.56
30227061C	2.49	\$81,843	\$32,868.54
30227061E	2.69	\$81,843	\$30,424.78
<b>Median Land Value per Acre</b>			<b>\$32,868.56</b>

Subject	Net Acres	Land Value	Land Value per Acre
30227061B	2.84	\$93,346	<b>\$32,868.31</b>

*OK  
3-28-14*

Joshua J. Wilson, Pres.  
Healing Waters  
1132 E. Alameda Dr.  
Tempe, AZ 85282

September 5, 2015

Marian Sheppard BOE  
Gila Co. Board of Equalization  
Gila Co. Courthouse  
1400 E. Ash Street  
Globe, AZ 85501

Re: 302-27-061B

Dear Ms. Sheppard,

This is an appeal to the Gila Co. Board of Equalization to review the Assessor's decision on our Petition for Review of Real Property Valuation submitted on April 20, 2015.

Using the Market Sales Approach, my requirement was to list comparable property(ies) in the same geographic area.

The two comparable parcels I cited (see attached Exhibits B and C) are like mine for the following reasons:

- 1. They are both, like mine, unsubdivided.
- 2. They are both, like mine, not a part of the Flowing Springs subdivision

The Assessor cites parcels in the attached decision and records query in "the Flowing Springs subdivision" that are unlike mine for the following reasons:

- 1. They are subdivided parcels.
- 2. They are a part of the Flowing Springs subdivision.

I plead the Board to consider the good reasons why my parcel, and those like it in property use code classification have historically been of significantly lower land value than those parcels in the subdivision, including, among a number of limiting characteristics, adverse access and lack of access to subdivision amenities.

Thank you.

  
Joshua J. Wilson, Pres

**EXHIBIT A**

Petition of Review of Real Property Valuation, 302-27-061B, Tax Year 2016

Legal Description: PT HES 121, COMM COR #4; TH S89DE, 15759.85' TO POB; TH SOUTH 74.42'; TH S15DW, 213.36'; TH S01D31'E, 24.94'; TH N72D20'E, 397.0'; TH S84D20'E, 212.0'; TH NORTH, 199.50'; TH N89D21'20"W, 532.56' TO POB NW1/4 SEC 9 T11N R10E = 2.84 AC

The owner's opinion for Full Cash Value and Limited Value (LPV) was arrived at by studying comparable properties of the same property use in the same geographic area, shown in Exhibits B and C.

As Lot 061B is not exactly the same size as either cited comparison lots, a proration of acreage is calculated as follows:

2.84 acres compared with 2.39 acres (Lot 061B compared with Lot 062B)  
 $2.84 - 2.39 = 0.45$  (Difference in acres)  
 $0.45/2.39 = 0.188$  (Ratio of difference)

$\$750 \times 0.188 = \$141$  (Market FCV and LPV for Lot 062B x Ratio of difference = Change amount)  
 $\$750 + \$141 = \$894$

**EXHIBIT B**

Gila County Property Report  
 Sunday, April 19, 2015

Account #: R000022104	Parcel #: 302-27-062B	Appraisal Year : 2015			
Acct Type : Vacant	Tax District : 1000	Map # : 27	Parcel Size : 2.39 acres		
Owner Name and Address :		Property Location :			
HAAS RICHARD M & AGNES TRUSTEES 10040 E HAPPY VALLEY RD UNIT 13 SCOTTSDALE AZ 85255		No #  AZ MH Space			
Business/Complex :					
Property Sales History No Records Returned					
Legal Description :					
REG NW COR LOT 2, FLOWING SPRINGS #1, PLAT 185, HES 121; TH N82D04'50"W, 88.47'; TH N05D33'15"W, 122.39'; TH S83D54'49"E, 404.35'; TH S53D32'54"E, 430.55'; TH S63D21'35"W, 182.62'; TH N48D11'16"W, 318.08'; TH N82D04'50"W, 248.28' TO POB NW1/4 SEC 9 T11N R10E = 2.39 AC(OUT OF 302-27-062)					
Building Count :					
No Records Returned					
Valuation:					
Value Method:	Market	Full Cash Value (FCV):	\$750.00	Use Code:	0004
		Limited Value (LPV):	\$750.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	16.00 %	Assessed FCV:	\$120.00		
		Assessed LPV:	\$120.00		

**EXHIBIT C**

**Gila County Property Report**  
 Sunday, April 19, 2015

Account #: R000022103 Parcel #: 302-27-062A Appraisal Year : 2015  
 Acct Type : Vacant Tax District : 1000 Map # : 27 Parcel Size : 2.67 acres

**Owner Name and Address :**  
 MILLER CHRISTOPHER T AND  
 BEAUCHAMP JOHN & PATRICIA  
 PO BOX 499  
 PAYSON AZ 85547

**Property Location :**  
 No #  
 AZ 00000-0000 MH Space

**Business/Complex :**

**Property Sales History**

Sale Date	Doc Date	Book	Page	Type	Amount	Grantor	Grantee
1/1/2005	1/1/2005	-	488453	JT	\$14,000.00	-	-
1/1/2005	1/1/2005	-	517998	WD	\$55,000.00	-	-
1/27/2006	1/27/2006	-	1563	WVD	\$40,000.00	MILTON E ROUSH REVOC LIVING TRUST	CHRISTOPHER T MILLER

**Legal Description :**

BEG W COR LOT 26, FLOWING SPRINGS #1, HES 121; TH N51D05'13"E, 258.84'; TH N48D30'14"E, 213.46'; TH N76D40'E, 345.0'; TH N05D33'15"W, 122.39'; TH S72D20'W, 397.0'; TH S57D0'W, 22.0'; TH S62D0'W, 300.0'; TH S49D39'35"E, 189.39' TO POB NW1/4 SEC 9 T11N R18E = 2.67 AC(OUT OF 302-27-062)

**Building Count :**

No Records Returned

**Valuation:**

Value Method:	Market	Full Cash Value (FCV):	\$750.00	Use Code:	0004
		Limited Value (LPV):	\$750.00	Property Use:	0004-VL-UNDET-RUR-NONSUBDIVID
Assessment Ratio:	16.00 %	Assessed FCV:	\$120.00		
		Assessed LPV:	\$120.00		

# 4103

PETITION FOR REVIEW OF REAL PROPERTY VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2016

See Instructions for complete filing information

APR 22 2015

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records... The County Assessor may reject any petition not meeting statutory requirements.

COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT

1. DATE FILED April 20, 2015 COUNTY Gila BOOK 302 MAP 27 PARCEL 061B
2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: PT HES 121, COMM COR#4, TH 589 DE. (See Exhibit A)
3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE [ ] ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.
4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL [ ] (SPECIFY TYPE: Apartment, Office, warehouse, etc.)
VACANT LAND [x] AGRICULTURAL [ ] OTHER [ ]

5A. OWNER'S NAME
Healing Waters
NAME
1132 E. Alameda Dr.
ADDRESS
Tempe, AZ 85282
CITY, STATE, ZIP CODE

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A)
Joshua J. Wilson, Pres. & Trustee
NAME
1132 E. Alameda Dr.
ADDRESS
Tempe, AZ 85282
CITY, STATE, ZIP CODE

5C. IF OWNERSHIP HAS CHANGED CHECK HERE [ ] ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) President / Trustee
Joshua J. Wilson
NAME
1132 E. Alameda Dr., Tempe, AZ 85282
ADDRESS
CITY, STATE, ZIP CODE
928-595-0222
TELEPHONE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER STATE BOARD OF EQUALIZATION NUMBER

7. BASIS FOR PETITION: MARKET SALES APPROACH [x] COST APPROACH [ ] INCOME APPROACH [ ] OTHER [ ] (explain below)
Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor.
Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property.
Please see attached Exhibits A, B and C.

Table with 5 columns: VALUE SHOWN ON NOTICE OF VALUE, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. Row 8: 93,346, 93,346, 93,346, 02R, 15.00. Row 9: 894, 894, 894, 02R, 15.00.

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.
X Joshua J. Wilson
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
928-595-0222 musical@cox.net
TELEPHONE EMAIL
TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE. [ ]
FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):
If you want this appeal to be heard "On The Record" check here. [ ]
This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

Table with 5 columns: ASSESSOR'S DECISION, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. Row: 93,346, 93,346, 93,346, 02, 15.90.

BASIS FOR DECISION: See attached

4/22/15 DATE RECEIVED DATE DECISION MAILED REVIEWED BY ASSESSOR OR CHIEF CLERK

Table with 5 columns: COUNTY BOARD OF EQUALIZATION DECISION, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO.

BASIS FOR DECISION:

DATE RECEIVED DATE DECISION MAILED CHAIRMAN OR CLERK OF THE BOARD

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

# Assessor's Decision to the Petition for Review of Real Property Valuation for 2016 Tax Year Parcel Number: 302-27-061B

Parcels located entirely in the East Verde River bed are not comparable to the Subject.

A records query in Flowing Springs subdivision returned 21 acreage parcels with a median land value of \$32,868.56 per acre. Applying that to the Subject's site size supports the Subject's 2016 Full Cash Value of \$93,346.

Parcel #	Net Acres	Land Value	Land Value per Acre
30227010	1	\$43,824	\$43,824.28
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30227033A	1.15	\$22,386	\$19,466.09
30227034A	1.24	\$35,060	\$28,273.83
30227035A	1.09	\$35,060	\$32,164.72
30227036A	1.17	\$35,060	\$29,965.43
30227001	1	\$43,824	\$43,824.28
30227007	1.37	\$60,039	\$43,824.27
30227006	1.17	\$51,275	\$43,824.38
30227005	1.03	\$45,139	\$43,824.06
30227004	0.96	\$31,984	\$33,316.67
30227055A	3.2	\$102,349	\$31,984.00
30227058	1.76	\$56,292	\$31,983.93
30227059A	1.26	\$44,169	\$35,055.15
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30227060	2.78	\$91,375	\$32,868.56
30227061C	2.49	\$81,843	\$32,868.54
30227061E	2.69	\$81,843	\$30,424.78
<b>Median Land Value per Acre</b>			<b>\$32,868.56</b>

OK  
3-28-14

Subject	Net Acres	Land Value	Land Value per Acre
30227061B	2.84	\$93,346	<b>\$32,868.31</b>

**ARF-3376**

**Regular Agenda Item 2. E.**

**Board of Equalization Hearings**

**Meeting Date:** 10/05/2015

**Reporting** Tax Year 2016

**Period:**

**Submitted By:** Marian Sheppard, Clerk of the Board, Clerk of the Board of Supervisors

---

**Information**

**Subject**

Parcel No. 304-07-021B

**Suggested Motion**

2:40 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 304-07-021B that was submitted by Paradigm Tax Group on behalf of Team CB Petroleum Properties, LLC for tax year 2016.

---

**Attachments**

Stipulated Agreement for Parcel 304-7-021B

Petitioner's info. for 304-07-021B

---

**GILA COUNTY BOARD OF EQUALIZATION**

In the Matter of:  
Team CB Petroleum Properties LLC  
706 E. HWY 260, Payson, AZ  
Parcel: 304-07-021B

**STIPULATED AGREEMENT AND ORDER OF THE BOARD**

After consideration of additional information, the Petitioner and Respondents hereby agree that the valuation for the tax year 2016 be revised as follows:

**Taxable Value Determination:  
2016 Tax Year**

**Parcel Number  
304-07-021B**

	<b>As Noticed</b>	<b>Recommended</b>		<b>Assessed Value As Noticed</b>	<b>Assessed Value Recommended</b>
Full Cash Value	\$524,826	\$385,000		\$94,468	\$69,300
Limited Property Value	\$524,826	\$385,000		\$94,468	\$69,300
Assessment Ratio	18%	18%		18%	18%
Legal Class	0112	0112		0112	0112

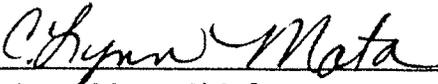
The parties respectfully request that the Gila County Board of Equalization approve the revised taxable value as stated above.

Paradigm Tax Group

By:   
Gary Heimbach  
Agent for Team Petroleum Properties LLC

Date: 10/1/15

Gila County Assessor

By:   
C. Lynn Mata, Chief Appraiser  
Gila County Assessor's Office

Date: 10/1/15

# 2905

Recvd. 9-8-15 delivered to

D. Hughes  
JK

**PETITION FOR REVIEW OF REAL PROPERTY VALUATION**

PURSUANT TO A.R.S. TITLE 42, Ch. 16, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2016

See Instructions for complete filing information 7333A

APR 22 2015

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.
- The County Assessor may reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petition(s) will be returned.

COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT

1. DATE FILED 03/31/2015 COUNTY Gila BOOK 304 MAP 07 PARCEL 021B

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: 706 E Hwy 260

3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE  ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.

4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL  (SPECIFY TYPE: Apartment, Office, warehouse, etc.)  
 VACANT LAND  AGRICULTURAL  OTHER

5A. OWNER'S NAME  
TEAM CB PETROLEUM PROPERTIES LLC  
 NAME  
1773 E Prince Road  
 ADDRESS  
Tucson AZ 85719-1926  
 CITY, STATE, ZIP CODE

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A)  
310 Paradigm Tax Group  
 NAME  
1773 E Prince Road  
 ADDRESS  
Tucson AZ 85719-1926  
 CITY, STATE, ZIP CODE

5C. IF OWNERSHIP HAS CHANGED CHECK HERE  ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) Agent  
Paradigm Tax Group  
 NAME  
1773 E Prince Road Tucson AZ 85719-1926  
 ADDRESS CITY, STATE, ZIP CODE  
520 885-4617  
 TELEPHONE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER \_\_\_\_\_ STATE BOARD OF EQUALIZATION NUMBER 310

7. BASIS FOR PETITION: MARKET SALES APPROACH  COST APPROACH  INCOME APPROACH  OTHER  (explain below)  
 Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property. Subject sale 10/2/14 \$300,000.

\*\* See Attached Schedule A \*\*

8. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>524,826</u>	LIMITED PROPERTY VALUE \$ <u>524,826</u>	LEGAL CLASS <u>1</u>	ASMT RATIO <u>18</u>
9. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>300,000</u>	LIMITED PROPERTY VALUE \$	LEGAL CLASS <u>1</u>	ASMT RATIO <u>18</u>

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.  
 X [Signature]  
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE  
520 885-4617  
 TELEPHONE EMAIL

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE   
 FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):  
 If you want this appeal to be heard "On The Record" check here.   
 This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$ <u>524,826</u>	LIMITED PROPERTY VALUE \$ <u>524,826</u>	LEGAL CLASS <u>0112</u>	ASMT RATIO <u>18%</u>
BASIS FOR DECISION: <u>See attached</u>				
<u>4/22/15</u>	<u>[Signature]</u>	<u>[Signature]</u>	DATE RECEIVED DATE DECISION MAILED REVIEWED BY ASSESSOR OR CHIEF DEPUTY	
COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
BASIS FOR DECISION:				
DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD		

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

# Assessor's Decision to the Petition for Review of Real Property Valuation for 2016 Tax Year Parcel Number: 304-07-021B

Due to the lack of additional comparable sales to compare to the Subject, and in the absence of income information provided by the Petitioner, a cost comparable analysis was performed on the Subject Property. Improvements were chosen with the same Built As description and Quality, and with similar years of construction.

Parcel #	Built As Description	Quality	Year Built	Imp Value	Built As SF	Imp Value per SF
30256002F	Mini-Mart Convenience Stores	Average	2000	\$444,930.57	4714	\$94.38
30402012B	Mini-Mart Convenience Stores	Average	1998	\$257,903.19	3360	\$76.76
30240002N	Mini-Mart Convenience Stores	Average	2005	\$316,524.00	3212	\$98.54
30235251B	Mini-Mart Convenience Stores	Average	2008	\$359,284.41	3185	<b>\$112.81</b>
30242023D	Mini-Mart Convenience Stores	Average	1996	\$225,571.23	3336	\$67.62
30416128A	Mini-Mart Convenience Stores	Average	1990	\$237,387.51	3720	<b>\$63.81</b>
30407021B	Mini-Mart Convenience Stores	Average	1998	\$251,424.00	2694	<b>\$93.33</b>

The comparables range in value from \$63.81 to \$112.81 per square foot. The Subject Improvement is valued within the acceptable range, at \$93.33 per square foot.

The comparables support the Subject Property's 2016 Full Cash Value of \$524,826.

*OK*  
*8-4-15*

02/11/15

**SCHEDULE A**

**PARADIGM TAX GROUP**

**SUPPLEMENT TO  
PETITION FOR REVIEW OF REAL PROPERTY VALUATION  
(DOR Form 82130)**

**7. BASIS FOR THIS PETITION**

The subject property may be overvalued in comparison to similar properties. In addition, the subject property has been overvalued due to: (1) the failure to consider value on a "cash" rather than a "terms" basis and make the appropriate adjustment, (2) the inability to obtain lender financing on land and other types of property, (3) the failure to discount for future increments of value.

In addition, Petitioner reserves the right to any raise issues affecting valuation and classification once they become known, including but not limited to the following: developability, marketability, topography, classification, current use, zoning, access, potential flooding, frontage to depth ratio, environmental hazards, deed restrictions and other legal/environmental restrictions.

The Petitioner may also raise the issue of the accuracy of the Assessor's records as to all matters, including, but not limited to the following: site size, size of improvements, cost model, classification, current use (including, but not limited to agricultural, grazing, nonprofit or exempt), full cash value, limited value and assessment ratio.

Pursuant to ARS 42-16002(B) In the year subsequent to an appeal, the valuation or classification of property is the valuation or classification that was determined in the preceding year at the highest level of appeal unless there is new construction, a structural change or a change of use on the property.

**ARF-3379**

**Regular Agenda Item 2. F.**

**Board of Equalization Hearings**

**Meeting Date:** 10/05/2015

**Reporting** Tax Year 2016

**Period:**

**Submitted By:** Marian Sheppard, Clerk of the Board, Clerk of the Board of Supervisors

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**Information**

**Subject**

Parcel No. 302-87-516

**Suggested Motion**

3:15 p.m. - Information/Discussion/Action to consider a Residential Petition for Review of Valuation for tax parcel number 302-87-516 that was submitted by Pivotal Tax Solutions, LLC on behalf of Steve and Linda Loy for tax year 2016.

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**Attachments**

Stipulated Agreement for Parcel 302-87-516

Petitioner's info. for 302-87-516

---

GILA COUNTY BOARD OF EQUALIZATION

In the Matter of:  
Steve and Linda Loy  
2100 N. Grapevine Dr., Payson, AZ  
Parcel: 302-87-516

STIPULATED AGREEMENT AND ORDER OF THE BOARD

After consideration of additional information, the Petitioner and Respondents hereby agree that the valuation for the tax year 2016 be revised as follows:

Taxable Value Determination:  
2016 Tax Year

Parcel Number  
302-87-516

	As Noticed	Recommended		Assessed Value As Noticed	Assessed Value Recommended
Full Cash Value	\$647,665	\$636,708		\$64,767	\$63,671
Limited Property Value	\$465,041	\$465,041		\$46,505	\$46,505
Assessment Ratio	10%	10%		10%	10%
Legal Class	0401	0401		0401	0401

The parties respectfully request that the Gila County Board of Equalization approve the revised taxable value as stated above.

Pivotal Tax Solutions

By: Christopher Glidewell  
Christopher Glidewell  
Agent for Steve and Linda Loy

Date: 10/1/15

Gila County Assessor

By: C. Lynn Mata  
C. Lynn Mata, Chief Appraiser  
Gila County Assessor's Office

Date: 10/1/15

26  
Received 8-31-15  
Scanned & emailed to:  
D. Hughes  
L. Malta

**PIVOTAL**  
**TAX SOLUTIONS**  
STATE & LOCAL TAX ADVISORS

Via Certified Mail # 9407111899562046782988

August 27, 2015

Maria Sheppard  
Gila County Board of Equalization  
1400 E. Ash Street  
Globe, AZ 85501

chg to  
3-15

Re: 2016 Petitions for Review of Real Property

Dear Ms. Sheppard,

Enclosed are the *2016 Petitions for Review of Real Property Valuation* for the parcels listed below:

<u>Parcel</u>	<u>Owner of Record</u>	<u>Property Address</u>
✓ 302-66-309A	BW Payson LLC	801 N Beeline Highway
302-87-516	Steve & Linda Loy TR	2100 N. Grapevine Dr.

Please notify us of any hearing scheduled on behalf of these properties. If you have any questions or require additional information, please do not hesitate to contact me directly at (480) 615-3375 or via email at [ShaunnaS@PivotalTax.com](mailto:ShaunnaS@PivotalTax.com)

Sincerely,



Shaunna Smith  
Office Manager

Encls. (2)

#2870

24

RESIDENTIAL PETITION FOR REVIEW OF VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

Received FOR OFFICIAL USE ONLY

APR 16 2015

FILED FOR TAX YEAR 2016

See instructions for complete filing requirements.

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.

1. DATE FILED 03/25/14 COUNTY Gila BOOK 302 MAP 87 PARCEL 516

2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE [ ] 2B. MULTIPLE PARCELS? YES [ ] NO [X]

3A. OWNER'S NAME Steve and Linda Loy
NAME Steve and Linda Loy
ADDRESS 14324 East Desert Cove Avenue
CITY, STATE, ZIP CODE Scottsdale, AZ 85259

3B. MAIL DECISION TO: (IF DIFFERENT THAN 3A) Pivotal Tax Solutions LLC
NAME Pivotal Tax Solutions LLC
ADDRESS 202 North Lindsay Road, Suite 201
CITY, STATE, ZIP CODE Mesa, AZ 85213

3C. IF OWNERSHIP HAS CHANGED CHECK HERE [ ] ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.) Agent
Chris Glidewell, Brandt Palmer, Christopher Glidewell
NAME Chris Glidewell, Brandt Palmer, Christopher Glidewell
ADDRESS 202 North Lindsay Road, Suite 201
CITY, STATE, ZIP CODE Mesa, AZ 85213
TELEPHONE (480) 248-8021

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER 2005017, 2010051, 2013001 SBOE NUMBER 95

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH [X] COST APPROACH [ ] OTHER [X] (explain below)
Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification.

Sales of comparable properties support a lower value.

Table with 5 columns: VALUE SHOWN ON NOTICE OF VALUE, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. Row 6: \$647,665, \$465,041, 4, .10. Row 7: \$501,968, \$501,968, 4, .10.

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE [X]

SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
(480) 248-8021
ChristopherG@pivotaltax.co

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY): If you want this appeal to be heard "On The Record" check here [ ] This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

FOR OFFICIAL USE ONLY. ASSESSOR'S DECISION: FULL CASH VALUE \$647,665, LIMITED PROPERTY VALUE \$465,041, LEGAL CLASS 0401, ASMT RATIO 10%. BASIS FOR DECISION: See attached. DATE RECEIVED 4/16/15, DATE DECISION MAILED, REVIEWED BY DW, ASSESSOR OR CHIEF DEPUTY Deborah Tolyka. COUNTY BOARD OF EQUALIZATION DECISION: FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. BASIS FOR DECISION: DATE RECEIVED, DATE DECISION MAILED, CHAIRMAN OR CLERK OF THE BOARD. RECEIVED AUG 17 2015

## Assessor's Decision to the Residential Petition for Review of Valuation for 2016 Tax Year Parcel Number: 302-87-516

The sales submitted by the Petitioner are either located outside of the subdivision or not on the golf course.

The Assessor's Office found three comparable sales located on the golf course within the Subject's subdivision:

Subject	Location	Sale Date	2016 FCV	Quality	Year Built	Built As SF	2016 FCV per SF
30287516	Golf Course	N/A	\$647,665	Very Good	2002	3645	\$177.69

Parcel #	Location	Sale Date	Sale Price	Quality	Year Built	Built As SF	Sale Price per SF
30287036	Golf Course	12/1/2014	\$600,000	Very Good	1999	3596	\$166.85
30287075	Golf Course	4/1/2014	\$655,000	Very Good	1997	3504	\$186.93
30287196A	Golf Course	6/1/2014	\$590,000	Very Good	1998	3465	\$170.27

The Subject Property's 2016 Full Cash Value is supported by comparable sales.

*DK*  
*7-28-15*

FOR VALUATION YEAR 2016 and prior

**AGENCY AUTHORIZATION FORM**

Pursuant to A.R.S. § 42-16001

STATE BOARD OF APPRAISAL REGISTRATION NUMBER 2005017, 2010061, 2010048, 2013001, STATE BOARD OF EQUALIZATION NUMBER 95

- Persons who own, control, or possess property valued by the County Assessor may each year designate an agent to act on their behalf on any matter relating to the review of the valuation and classification of the property before the Assessor or the County or State Board of Equalization.
- This designation of an agent expires at the end of the calendar / valuation year.
- This form or a copy must accompany any petition, Taxpayer Notice of Claim, or response to a Notice of Proposed Correction filed with the Assessor or either Board of Equalization. The original form shall be provided for inspection by the agent on request of the County Assessor, either Board of Equalization, or the Department of Revenue.
- Notices issued by the Assessor or either Board of Equalization relating to the review of the valuation of that property shall be sent to the agent of record.
- A petition for Review of Real Property or Personal Property, a Notice of Proposed Correction, or a Taxpayer Notice of Claim will not be accepted unless the Agency Authorization form accompanying the petition is signed by the person who owns, controls, or possesses the property.

**DESIGNATION OF AGENT:** (Type or Print)

**Pivotal Tax Solutions LLC**

AGENT/ FIRM NAME

**Chris Glidewell, Brandt Palmer, William Ryan, Christopher Glidewell**

**(480) 248-8021**

CONTACT PERSON

**202 North Lindsay Road, Suite 201**

TELEPHONE

MAILING ADDRESS

**Mesa, AZ 85213**

**appeals@pivotaltax.com**

CITY, STATE, ZIP

EMAIL ADDRESS

**DESIGNATION MADE BY:** (Type or Print)

*Gaylord Sports Management, Steve and Linda Loy Trustees, Buffalo Golf LLC, Golden Buffalo Golf Properties LLC, Mountainbrook Golf Club LLC*

COMPANY NAME

**Roger Nelson**

**CFO**

NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON

**13845 North Northsight Boulevard, Suite 200**

TITLE

ADDRESS

**Scottsdale, AZ 85260**

**(208) 691-3600**

CITY, STATE, ZIP

TELEPHONE

EMAIL ADDRESS

I, the undersigned, hereby designate the above name agent to act on my behalf in all matters pertaining to the review and appeal of real or personal property valuation and classification with the Assessor or the Boards of Equalization. This authorization is limited to the properties listed below and on the attached continuation forms.

*Roger Nelson*  
SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY

**01/06/15**

DATE

PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE)

PRINT TITLE

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
4	302-43-801D	4	302-87-707A	7	217-69-004	
4	302-87-516	4	302-87-708A	7	501-75-024	
4	302-87-700J	4	302-87-709A	7	501-75-025B	
4	302-87-701	4	302-87-709E	7	501-75-026	
4	302-87-702	4	302-87-710B	7	501-75-028	
4	302-87-703	4	302-87-711A	7	501-75-953A	
4	302-87-704	4	302-87-714E	7	501-75-954	
4	302-87-705	4	302-87-717A	7	501-75-956B	
4	302-87-706	7	175-49-145	7	501-75-969	

County Name and Number: (1) Apache (2) Cochise (3) Coconino (4) Gila (5) Graham (6) Greenlee (7) Maricopa (8) Mohave (9) Navajo (10) Pima (11) Pinal (12) Santa Cruz (13) Yavapai (14) Yuma (15) La Paz

NOTE: USE CONTINUATION FORM DOR 82130AAA TO LIST ADDITIONAL PARCELS  
DOR 82130AAA (10/2012)



**PIVOTAL**  
**TAX SOLUTIONS**  
 STATE & LOCAL TAX ADVISORS

Gaylord Sports Management  
 2100 N Grapevine Dr  
 Payson AZ  
 302-87-516

Market Comparables

Parcel #	Sale Price	Sale Date	Bldg SF	Acres	Built	\$ / SF
302-87-516			3,645	0.560	2002	177.69
302-87-318	450,000	9/24/2013	2,844	0.47	2004	158.23
302-87-664	320,000	8/13/2014	2,959	0.34	2006	108.14
302-87-655	345,000	8/27/2014	2,637	0.21	2006	130.83
302-88-032	435,000	9/19/2014	3,548	0.15	2000	122.60
302-85-111	389,000	10/27/2014	2,305	0.48	1998	168.76
			<b>Average</b>			<b>137.71</b>
			<b>Market Supported Value</b>			<b>\$ 501,968</b>

**ARF-3378**

**Regular Agenda Item 2. G.**

**Board of Equalization Hearings**

**Meeting Date:** 10/05/2015

**Reporting** Tax Year 2016

**Period:**

**Submitted By:** Marian Sheppard, Clerk of the Board, Clerk of the Board of Supervisors

---

**Information**

**Subject**

Parcel No. 302-66-309A

**Suggested Motion**

3:40 p.m. - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for tax parcel number 302-66-309A that was submitted by Pivotal Tax Solutions, LLC on behalf of BW Payson, LLC for tax year 2016.

---

**Attachments**

Petitioner's info. for 302-66-309A

---

2H

Received 8-21-15  
Scanned & emailed to:  
D. Hughes  
L. Mata

# PIVOTAL

## TAX SOLUTIONS

STATE & LOCAL TAX ADVISORS

Via Certified Mail # 9407111899562046782988

August 27, 2015

Maria Sheppard  
Gila County Board of Equalization  
1400 E. Ash Street  
Globe, AZ 85501

chg to  
3:40

Re: 2016 Petitions for Review of Real Property

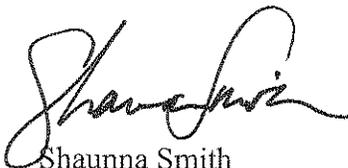
Dear Ms. Sheppard,

Enclosed are the *2016 Petitions for Review of Real Property Valuation* for the parcels listed below:

<u>Parcel</u>	<u>Owner of Record</u>	<u>Property Address</u>
✓ 302-66-309A	BW Payson LLC	801 N Beeline Highway
302-87-516	Steve & Linda Loy TR	2100 N. Grapevine Dr.

Please notify us of any hearing scheduled on behalf of these properties. If you have any questions or require additional information, please do not hesitate to contact me directly at (480) 615-3375 or via email at [ShaunnaS@PivotalTax.com](mailto:ShaunnaS@PivotalTax.com)

Sincerely,



Shaunna Smith  
Office Manager

Encls. (2)

# 2866

PETITION FOR REVIEW OF REAL PROPERTY VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2016

See Instructions for complete filing information

APR 17 2015

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records... The County Assessor may reject any petition not meeting statutory requirements.

COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT

1. DATE FILED 03/19/15 COUNTY Gila BOOK 302 MAP 68 PARCEL 309A

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: 801 N Beeline Highway

3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE [ ] ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.

4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL [X] (SPECIFY TYPE: Apartment, Office, warehouse, etc.) VACANT LAND [ ] AGRICULTURAL [ ] OTHER [ ]

5A. OWNER'S NAME: BW PAYSON LLC, 6630 E BASELINE RD STE 101, Mesa, AZ

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A) Pivotal Tax Solutions LLC, 202 North Lindsay Road, Suite 201, Mesa, AZ 85213

6. IF OWNERSHIP HAS CHANGED CHECK HERE [ ] ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) Agent Chris Gildewell, Brandt Palmer, Will Ryan, Christopher Gildewell (480) 248-8021

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER 2010048, 2018001 STATE BOARD OF EQUALIZATION NUMBER 95

7. BASIS FOR PETITION: MARKET SALES APPROACH [ ] COST APPROACH [ ] INCOME APPROACH [ ] OTHER [X] (explain below) Additional documents submitted must contain the book, map, and parcel number and be attached to the petition...

Table with 5 columns: VALUE SHOWN ON NOTICE OF VALUE, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. Rows for Owner's Opinion and Assessor's Decision.

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT. TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE [X] FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY): If you want this appeal to be heard "On The Record" check here [ ]

SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE: Christopher Gildewell, ChristopherG@pivotaltax.com

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

ASSESSOR'S DECISION: FULL CASH VALUE \$2,400,000 LIMITED PROPERTY VALUE \$2,253,896 LEGAL CLASS 0112 ASMT RATIO 18%

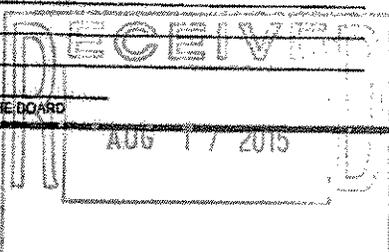
BASIS FOR DECISION: See attached

DATE RECEIVED: 4/16/15 DATE DECISION MAILED: REVIEWED BY: ASSESSOR OR CHIEF DEPUTY:

COUNTY BOARD OF EQUALIZATION DECISION: FULL CASH VALUE \$ LIMITED PROPERTY VALUE \$ LEGAL CLASS ASMT RATIO

BASIS FOR DECISION:

DATE RECEIVED DATE DECISION MAILED CHAIRMAN OR CLERK OF THE BOARD



# Assessor's Decision to the Petition for Review of Real Property Valuation for 2016 Tax Year Parcel Number: 302-66-309A

The Petitioner submitted five parcel numbers with Motel names to compare to the Subject on an equity basis. Two of the parcel numbers are associated with the same Motel. Below is an analysis of the 2016 valuations of the four Motels submitted by the Petitioner:

Parcel #	Quality	Built As Descrip.	Imp #	Year Built	Built As SF	RCNLD	2016 Value per SF
30417117A	Average	Motel	1	1983	7224	\$186,532	\$25.82
30417117A	Average	Motel	2	1983	7446	\$188,660	\$25.34
<b>Knights Inn</b>					14670	\$375,192	<b>\$25.58</b>
30417019A	Average	Motel	1	1985	3144	\$121,756	\$38.73
30417019A	Average	Motel	2	1985	5712	\$227,423	\$39.81
30417019A	Average	Motel	3	1995	2800	\$157,944	\$56.41
30417007	Average	Motel	1	1961	3581	\$110,904	\$30.97
30417007	Average	Motel	2	1967	2580	\$81,694	\$31.66
<b>Motel 6</b>					17817	\$699,721	<b>\$39.27</b>
30416153	Average	Motel	1	1959	1700	\$50,982	\$29.99
30416153	Average	Motel	2	1955	2498	\$76,485	\$30.62
30416153	Average	Motel	3	1981	4124	\$127,728	\$30.97
<b>America's Best Value Inn</b>					8322	\$255,195	<b>\$30.67</b>
30407024A	Average	Motel	1	1990	16496	\$594,268	\$36.02
<b>Super 8</b>							
					<b>Median Value per SF</b>		<b>\$33.35</b>
30266309A	Average	Motel	1	1973	6108	\$212,702	\$34.82
30266309A	Average	Motel	2	1973	5760	\$204,181	\$35.45
30266309A	Average	Motel	3	1973	7740	\$21,831	\$2.82
30266309A	Average	Motel	4	1973	6780	\$239,481	\$35.32
30266309A	Average	Motel	7	1977	8226	\$327,039	\$39.76
30266309A	Average	Motel	12	1980	10620	\$169,989	\$16.01
<b>Subject</b>		<b>Quality Inn</b>			45234	\$1,175,223	<b>\$25.98</b>

The Subject Property's 2016 Improvement Full Cash Value of the Motel improvements is within range of and under the median of the comparables Motel improvements values submitted by the Petitioner.

The Improvement Full Cash Value of the comparables submitted by the Petitioner support the Subject's 2016 Full Cash Value of \$2,400,000.

FOR VALUATION YEAR 2016

**AGENCY AUTHORIZATION FORM**

Pursuant to A.R.S. § 42-16001

STATE BOARD OF APPRAISAL REGISTRATION NUMBER 2005017, 2010061, 2010048, 2013001 STATE BOARD OF EQUALIZATION NUMBER 95

- Persons who own, control, or possess property valued by the County Assessor may each year designate an agent to act on their behalf on any matter relating to the review of the valuation and classification of the property before the Assessor or the County or State Board of Equalization.
- This designation of an agent expires at the end of the calendar / valuation year.
- This form or a copy must accompany any petition, Taxpayer Notice of Claim, or response to a Notice of Proposed Correction filed with the Assessor or either Board of Equalization. The original form shall be provided for inspection by the agent on request of the County Assessor, either Board of Equalization, or the Department of Revenue.
- Notices issued by the Assessor or either Board of Equalization relating to the review of the valuation of that property shall be sent to the agent of record.
- A petition for Review of Real Property or Personal Property a Notice of Proposed Correction, or a Taxpayer Notice of Claim will not be accepted unless the Agency Authorization form accompanying the petition is signed by the person who owns, controls, or possesses the property.

**DESIGNATION OF AGENT:** (Type or Print)

**Pivotal Tax Solutions LLC**

AGENT / FIRM NAME

**Chris Glidewell, Brandt Palmer, William Ryan, Christopher Glidewell**

**(480) 248-8021**

CONTACT PERSON

**202 North Lindsay Road, Suite 201**

TELEPHONE

MAILING ADDRESS

**Mesa, AZ 85213**

**appeals@pivotaltax.com**

CITY, STATE, ZIP

EMAIL ADDRESS

**DESIGNATION MADE BY:** (Type or Print)

**Southwest Hospitality Management, LLC, Ashwin Patel, BW Payson LLC, FlagExpress LLC**

COMPANY NAME

**Ashwin Patel**

**President**

NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON

**6630 East Baseline Road, Suite 101**

TITLE

ADDRESS

**Mesa, AZ 85206**

**(480) 924-8000**

CITY, STATE, ZIP

TELEPHONE

EMAIL ADDRESS

I, the undersigned, hereby designate the above name agent to act on my behalf in all matters pertaining to the review and appeal of real or personal property valuation and classification with the Assessor or the Boards of Equalization. This authorization is limited to the properties listed below and on the attached continuation form(s).

  
SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY

01/06/15

DATE

**ANIL PATEL**  
PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE)

**CONTROLLER**  
PRINT TITLE

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
<del>3</del>	<del>106-03-007</del>	9	311-27-040A			
3	106-03-005G					
3	106-03-007B					
4	302-66-309A					
7	141-54-743					
7	141-54-744					
7	141-54-745					
7	141-54-746					
9	311-27-039					

County Name and Number: (1) Apache (2) Cochise (3) Coconino (4) Gila (5) Graham (6) Greenlee (7) Maricopa (8) Mohave (9) Navajo (10) Pima (11) Pinal (12) Santa Cruz (13) Yavapai (14) Yuma (15) La Paz

NOTE: USE CONTINUATION FORM DOR 82130AAA TO LIST ADDITIONAL PARCELS  
DOR 82130AA (10/2012)

**PIVOTAL**  
**TAX SOLUTIONS**  
 STATE & LOCAL TAX ADVISORS

BW Payson LLC  
 801 North Beeline Highway  
 Payson, Gila, AZ  
 302-66-309A

Equity Comparables

Parcel #	Company	FCV	# Rooms	Built	\$ / SF
302-66-309A	Best Western	2,400,000	99	1975	24,242
304-07-024A	Super 8	820,591	39	1991	21,041
304-16-153	America's Best Value Inn	350,482	22	1970	15,931
304-17-007	Motel 6	368,466	46	1961	8,010
304-17-019A	Paysonglo Lodge	654,600	45	1987	14,547
304-17-117A	Knights Inn	622,890	39	1983	15,972
		<b>Average</b>			<b>15,100.03</b>
		<b>Equity Supported Value</b>			<b>\$ 1,494,903</b>

**ARF-3382**

**Regular Agenda Item 2. H.**

**Board of Equalization Hearings**

**Meeting Date:** 10/05/2015

**Reporting** Tax Year 2016

**Period:**

**Submitted By:** Marian Sheppard, Clerk of the Board, Clerk of the Board of Supervisors

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**Information**

**Subject**

Parcel No. 304-02-018H

**Suggested Motion**

On the Record - Information/Discussion/Action to consider a Petition for Review of Real Property Valuation for parcel number 304-02-018H that was submitted by Paradigm Tax Group on behalf of Safeway Inc. - Store #1536 for tax year 2016.

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**Attachments**

Petitioner's info. for 304-02-018H

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25



3200 North Central Avenue  
Suite 800 (NEW)  
Phoenix, AZ 85012

602.393.9689 Phone  
602.393.9694 Fax  
www.paradigmatx.com

Rec'd 9-4-15  
Scanned + emailed  
TO: D. Hughes  
C. Mata  
JK

September 2, 2015

Gila County Board of Equalization  
Attn: Marian Sheppard  
1400 E. Ash Street  
Globe, AZ 85501

Re: 2016 Tax Year

Dear Marian:

Enclosed is a petition to the Board of Equalization for the following parcels:

- 1. 304-02-018H

**We respectfully request that this appeal be heard "On the Record"**. Additional research regarding Market vacancy rates and expense ratios indicate a further reduction of the subject property value is warranted.

If you have any questions please call Kathie Glenn at 480-339-6443.

Thank You,

Lorrie Sweet  
Senior Practice Administrator

**PLEASE NOTE: Effective immediately, our Suite number has changed to #800.**

**Enclosures**

CERTIFIED MAIL Tracking # 7008 2810 0001 6161 3655

**PETITION FOR REVIEW OF REAL PROPERTY VALUATION**

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5  
138207

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2016

See Instructions for complete filing information

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.
- The County Assessor may reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petition(s) will be returned.

**COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT**

1. DATE FILED 04/10/15 COUNTY GILA BOOK 304 MAP 02 PARCEL 018H  
 2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: 401 E. Highway 260 Payson, AZ  
 3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE . ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.  
 4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL  (SPECIFY TYPE: Apartment, Office, warehouse, etc.) Retail  
 VACANT LAND  AGRICULTURAL  OTHER

5A. OWNER'S NAME  
SAFEWAY INC;STORE #1536  
 NAME  
1371 Oakland Blvd Ste 200  
 ADDRESS  
Walnut Creek, CA, 94596  
 CITY, STATE, ZIP CODE

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A)  
Paradigm Tax Group Attn: Lorrie Sweet  
 NAME  
3200 N Central Ave, Suite 300  
 ADDRESS  
Phoenix, AZ, 85012  
 CITY, STATE, ZIP CODE

5C. IF OWNERSHIP HAS CHANGED CHECK HERE . ATTACH RECORDED DOCUMENTATION.  
 6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) Roberta Fausey  
Paradigm Tax Group  
 NAME (480) 302-5030  
 TELEPHONE  
3200 N Central Ave, Suite 300  
 ADDRESS Phoenix, AZ, 85012  
 CITY, STATE, ZIP CODE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER 2004009 STATE BOARD OF EQUALIZATION NUMBER 833

7. BASIS FOR PETITION: MARKET SALES APPROACH  COST APPROACH  INCOME APPROACH  OTHER  (explain below)  
 Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification of the property. The subject is an owner-occupied grocery store. A market based income analysis indicates a lower value is warranted.

						See Addendum	
8. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$	3,512,435	LIMITED PROPERTY VALUE \$	2,836,565	LEGAL CLASS 1	ASMT RATIO 18	
9. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$	2,757,261	LIMITED PROPERTY VALUE \$	2,757,261	LEGAL CLASS 1	ASMT RATIO 18	

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.  
 X Roberta Fausey  
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE  
(480) 302-5030 rfausey@paradigmtax.com  
 TELEPHONE EMAIL

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE   
**FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):**  
 If you want this appeal to be heard "On The Record" check here.   
 This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
BASIS FOR DECISION:				
DATE RECEIVED	DATE DECISION MAILED	REVIEWED BY	ASSESSOR OR CHIEF DEPUTY	
COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
BASIS FOR DECISION:				
DATE RECEIVED	DATE DECISION MAILED	CHAIRMAN OR CLERK OF THE BOARD		

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

*SBOE or County Board Copy*

#2881

PETITION FOR REVIEW OF REAL PROPERTY VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2016

See instructions for complete filing information

APR 20 2015

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor. Retain a copy for your records... The County Assessor may reject any petition not meeting statutory requirements.

COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT

1. DATE FILED 04/10/15 COUNTY GILA BOOK 304 MAP 02 PARCEL 018H

2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: 401 E. Highway 260 Payson, AZ

3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE [ ] ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.

4. USE OF PROPERTY: COMMERCIAL / INDUSTRIAL [X] (SPECIFY TYPE: Apartment, Office, warehouse, etc.) Retail VACANT LAND [ ] AGRICULTURAL [ ] OTHER [ ]

5A. OWNER'S NAME SAFEWAY INC; STORE #1636 NAME 1371 Oakland Blvd Ste 200 ADDRESS Walnut Creek, CA, 94596 CITY, STATE, ZIP CODE

5B. MAIL DECISION TO: (IF DIFFERENT THAN 5A) Paradigm Tax Group Attn: Lottie Sweet NAME 3200 N Central Ave, Suite 300 ADDRESS Phoenix, AZ, 85012 CITY, STATE, ZIP CODE

5C. IF OWNERSHIP HAS CHANGED CHECK HERE [ ] ATTACH RECORDED DOCUMENTATION.

6. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) Roberta Fausey

Paradigm Tax Group NAME (480) 302-5030 TELEPHONE 3200 N Central Ave, Suite 300 ADDRESS Phoenix, AZ, 85012 CITY, STATE, ZIP CODE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER 2004009 STATE BOARD OF EQUALIZATION NUMBER 833

7. BASIS FOR PETITION: MARKET SALES APPROACH [ ] COST APPROACH [ ] INCOME APPROACH [X] OTHER [ ] (explain below) Additional documents submitted must contain the book, map, and parcel number and be attached to the petition... The subject is an owner-occupied grocery store. A market based income analysis indicates a lower value is warranted.

Table with 5 columns: VALUE SHOWN ON NOTICE OF VALUE, FULL CASH VALUE, LIMITED PROPERTY VALUE, LEGAL CLASS, ASMT RATIO. Rows 8 and 9 show values for Full Cash and Limited Property.

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE: Roberta Fausey (480) 302-5030 TELEPHONE rfausey@paradigmtax.com EMAIL

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE [X]

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY): If you want this appeal to be heard "On The Record" check here. This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony.

Handwritten note: 8/20/15 pm

FOR OFFICIAL USE ONLY box containing Assessor's Decision, Basis for Decision, Date Received, Date Decision Mailed, County Board of Equalization Decision, and Signature of Assessor or Chief Deputy.

DOR 82130 (02/2011)

Assessor Copy

ENTERED 8/20/15

9-7-15

2016 Commercial Petition for Review of Valuation

For Parcel: 304-02-018H

Subject parcel is a Super Market with 48,923 square feet.

Petitioner filed a 2016 Notice of Value appeal on an Income approach to value. Petitioner did not supply actual income and expense data, but a Pro Forma Income Analysis.

Pro Forma Income Approach stabilized by the 2014 Commercial Market Study supports a reduction of Full Cash Value to \$3,140,157.

DAK  
7-29-15

**PRO FORMA INCOME APPROACH**

Parcel Number 304-02-018H Appraiser L Mata Date July 7, 2015  
 Additional Parcels None  
 Owners Name SAFEWAY INC  
 Situs Address of Property 401 E HWY 260, PAYSON  
 Property Use Code 1140

**INCOME:**  
 Potential Gross Income \$9,815 **SF** \$ 479,935  
 Less Vacancy & Collection Loss 0,0368 \$ 17,662  
 Plus Other Income 0 \$ 0

**EFFECTIVE GROSS INCOME:** \$ 462,273

**EXPENSES:**  
 Operating Expenses 0,1316 \$ 63,159

**NET OPERATING INCOME: (NOI)** \$ 399,114

**EFFECTIVE TAX RATE: (ETR)**  
 Based on tax parcel: 304-02-018H

Taxes Paid: 66,477.00 Divided by FCV: 2,701,490 = 0.0246 ETR  
 Direct Cap Rate: 0.1025 Added to ETR 0.0246 0.1271

**CAPITALIZED EARNING ABILITY:**

NOI: 399,114 Divided by ETR 0.1271 \$ 3,140,157  
 Indicated Capitalized Earning Ability: \$ 3,140,157

NOTES: Petitioner did not supply actual income and expense data only Pro Forma  
 ALL Statistical Information derived from 2014 Commercial Market Study conducted by The Department of Revenue.

**INCOME AND EXPENSE STATEMENT  
AND AFFIDAVIT**

**CHECK PROPERTY TYPE:**

- APARTMENT
- OFFICE / RETAIL STORE
- HOTEL / MOTEL / RESORT
- SHOPPING CENTER
- MOBILE HOME / RV PARK
- MINI-STORAGE WAREHOUSE
- IND. MFG / WHSE / MULTI-PURPOSE

Pursuant to A.R.S. §§ 42-16052 and 42-16107: A petition that is filed with the Assessor based on the income approach to value shall include income and expense data relating to the property for the three most recent consecutive fiscal years of the petitioner ending on or before September 30 of the previous year. If the income and expense data are not available to the petitioner, the petitioner shall file with the petition such income and expense data as are available. The evidence permitted in an appeal relating to a petition based on the income approach to value is limited to the income and expense data filed with the petition, the testimony of the petitioner and any witnesses presented on the petitioner's behalf, and evidence presented by the Assessor and the Arizona Department of Revenue.

**INSTRUCTIONS: THIS FORM AND THE APPROPRIATE INCOME AND EXPENSE REPORTING FORM MUST ACCOMPANY THE PETITION FOR REVIEW FILED WITH THE COUNTY ASSESSOR.**

**NOTE:** The information submitted is confidential and is to be utilized only by the Valuation Authorities. Valuation Authorities include, but are not limited to, the County Assessor and the Arizona Department of Revenue. This form must be completed and filed with the original appeal form. Information submitted on the reporting forms must be only actual income and expenses for the property under appeal. Other data used to justify the owners opinion of value, including a profit and loss statement, a property pro-forma statement or any similar evidence may be submitted on a separate sheet(s) as supplemental data. The County Assessor may also request additional information to verify the data submitted with the appeal. Contact the County Assessor if you have any questions on the use of this statement or the reporting forms.

- Retain a copy of this form and any supplemental data submitted.
- Complete the market approach and / or cost approach information sections below only if the property has been purchased or constructed within the past three years.
- Complete the income and expense reporting form information as applicable for the type of property under appeal and sign the Affidavit section below.
- The Affidavit section below must be signed by the property owner, an official of the firm authorized by the owner or a property tax agent designated by the owner to act on his behalf.

PRINT OR TYPE: DATE: 02/25/15 COUNTY 4 BOOK 304 MAP 02 PARCEL 018H  
 OWNER'S NAME SAFEWAY INC;STORE #1536 OWNER'S ADDRESS c/o PTG 3200 N Central Ave, Suite 300  
 CITY Phoenix STATE AZ ZIP 85012 TELEPHONE (602) 939-9689  
 PROPERTY ADDRESS / SITUS 401 E. Highway 260

IS THIS A MULTI-PARCEL APPEAL? YES  NO  IF YES, ATTACH A LIST OF THE OTHER PARCELS (DOR FORM 82131).

PRIOR YEAR PROPERTY TAXES \$ \_\_\_\_\_ (IF A MULTIPLE PARCEL APPEAL, THE TOTAL TAXES FOR ALL PARCELS.)

YELLOW fields are Read-Only. You can not enter data in yellow fields.

These fields are calculated as you fill in the form.

	MARKET DATA SALES	DATE OF PURCHASE	COST APPROACH DATA	DATE OF PURCHASE
PURCHASE AMOUNT	\$ _____	_____	LAND COST \$ _____	_____
LESS PERSONAL PROPERTY	_____		IMPROVEMENT(S) _____	_____
REAL PROPERTY AMOUNT	\$ _____		TOTAL COST \$ _____	

Explain any unusual circumstances regarding the acquisition of the property below, or attach supplemental data:

**AFFIDAVIT (Pursuant to A.R.S. § 42-16052)**

I (type or print name) Thomas Currey hereby affirm under penalty of perjury that I have reviewed the information contained in this document and any supplemental documents attached and that it is true and correct to the best of my knowledge. The source documents used to compile the information are located at:

Paradigm Tax Group

3200 N Central Ave, Suite 300, Phoenix, AZ, 85012

and I agree they may be inspected by the County Assessor or the Arizona Department of Revenue in order to verify data submitted herein.

Thomas Currey  
SIGNATURE

DOR 82300 (Rev. 03/10)

**SUBSCRIBED AND SWORN TO BEFORE ME**

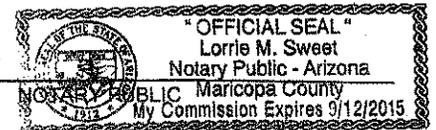
THIS 14 DAY OF April YEAR: 2015

**MY COMMISSION EXPIRES ON**

THE 12 DAY OF Sept YEAR: 2015

(SEAL)

Lorrie M. Sweet



**Paradigm Tax Group**  
**Income Report - Direct Capitalization**

Property: 138207 Rendition: \_\_\_\_\_ Income Detail: 8971 State: AZ County: 004 Lead Parcel: 304-02-018H

Actual				Market			
Yr Ending:	2014	Tax Rate Yr:	2014	Yr Ending:	2014	Tax Rate Yr:	2014
Tax Rate:	12.95130014	Eff Tax Rate:	2.33123403	Tax Rate:	0.0	Eff Tax Rate:	0.0
Cap Base:	8.0	Tot Cap Rate:	10.33123403	Cap Base:	8.0	Tot Cap Rate:	8.0
Potential Gross Income:				Potential Gross Income:	244,615		
Vacancy and Collection:	0	0.00 %		Vacancy and Collection:	36,692	15.00 %	
Adjusted Gross Income:				Adjusted Gross Income:	207,923		
Charges To Tenant:				Charges To Tenant:	0	0.00 %	
Overage Rents:				Overage Rents:			
Other Income:		0.00 %		Other Income:		0.00 %	
Effective Gross Income:	0			Effective Gross Income:	207,923		
Total Expenses (No Property Tax):	0	0.00 %		Total Expenses (No Property Tax):	62,377	30.00 %	
Net Operating Income:	0			Net Operating Income:	145,546		
Cap Rate:	10.33123403			Cap Rate:	8.0		
As Is Value:	\$0			As Is Value:	\$1,819,324		

Puc: 1140 Avg Rent: 0

**OFFICE BUILDING / RETAIL STORE**

**BUSINESS OR BUILDING NAME:** 401 E. State Highway 260

COUNTY 4 BOOK 304 MAP 02 PARCEL 018H (IF THIS IS AN ECONOMIC UNIT, LIST THE LEAD PARCEL)

GROSS SQUARE FEET = 48,923 NET LEASEABLE SQUARE FEET = 0

TYPE OF LEASE: GROSS  NET  TRIPLE NET (NNN)  OTHER  (DESCRIBE) \_\_\_\_\_

IS PROPERTY OWNER OCCUPIED? NO  YES  PARTIAL  OWNER'S SQUARE FEET \_\_\_\_\_

**COMPLETE TENANT INFORMATION MUST BE ENTERED ON THE ATTACHED FORM OR ON SEPARATE SHEETS.**

<u>POTENTIAL CHARGES TO TENANTS</u>	<u>TENANT PAYS</u>			<u>DESCRIBE</u>
COMMON AREA MAINTENANCE	NONE <input type="checkbox"/>	ALL <input type="checkbox"/>	PARTIAL <input type="checkbox"/>	_____
TAXES	NONE <input type="checkbox"/>	ALL <input type="checkbox"/>	PARTIAL <input type="checkbox"/>	_____
INSURANCE	NONE <input type="checkbox"/>	ALL <input type="checkbox"/>	PARTIAL <input type="checkbox"/>	_____
MANAGEMENT	NONE <input type="checkbox"/>	ALL <input type="checkbox"/>	PARTIAL <input type="checkbox"/>	_____
UTILITIES	NONE <input type="checkbox"/>	ALL <input type="checkbox"/>	PARTIAL <input type="checkbox"/>	_____

**INCOME DATA SUMMARY:** Provide latest three year history.

	Last Year	Two Years Ago	Three Years Ago
	Year: <u>2014</u>	Year: <u>2013</u>	Year: <u>2012</u>
POTENTIAL GROSS INCOME (100% OCCUPANCY) =	\$ <u>0</u>	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS (ACTUAL)	- <u>0</u>	- _____	- _____
ADJUSTED GROSS INCOME =	<u>0</u>	<u>NA</u>	_____
CHARGES TO TENANTS	+ <u>0</u>	+ _____	+ _____
OVERAGE RENTS	+ <u>0</u>	+ _____	+ _____
OTHER INCOME (SERVICE, MISC., ETC.)	+ <u>0</u>	+ _____	+ _____
EFFECTIVE GROSS INCOME =	<u>0</u>	_____	_____
TOTAL OF ALL EXPENSES	- <u>0</u>	- _____	- _____
NET OPERATING INCOME	\$ <u>0</u>	\$ _____	\$ _____

**ADDITIONAL INFORMATION / REMARKS**

Proforma income analysis using \$5/sf nnn as though under long term lease allowing 5% for typical vacancy/collection loss, and 5% market expense.

**NOTE:** Any additional information or documents that support the filed income and expense data may be submitted with this form.

**OFFICE BUILDING / RETAIL STORES**  
**PROVIDE THREE YEAR HISTORY**

NOTE: FOR PROPER ANALYSIS, ALL EXPENSES REPORTED SHOULD BE THE **ACTUAL** INCURRED EACH YEAR.

**DISALLOWED EXPENSES:** DEPRECIATION, MORTGAGE DEBT SERVICE and PROPERTY TAX (effective tax rate will be added to the capitalization rate).

	Last Year Year: <u>2014</u>	Two Years Ago Year: <u>2013</u>	Three Years Ago Year: <u>2012</u>
<b><u>ACTUAL EXPENSES</u></b>			
ANNUAL INSURANCE	\$ _____	\$ _____	\$ _____
MANAGEMENT / AGENT FEES	_____	_____	_____
ADVERTISING / PROMOTION	_____	_____	_____
GAS / ELECTRIC	_____	_____	_____
WATER / SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
BLDG. MAINTENANCE AND REPAIRS	_____	_____	_____
PARKING LOT AND COMMON AREA	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
OTHER EXPENSES (DESCRIBE):	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b><u>MAJOR REPLACEMENTS / REPAIRS</u></b> (From Pg. 3)	0	0	0
<b>TOTAL OF ALL EXPENSES=</b>	\$ 0	\$ 0	\$ 0

NOTE: Any additional information or documents that support the filed income and expense data may be submitted with this form.

# Paradigm

## ADDENDUM TO PETITION

Petitioner reserves the future right to discuss any of the following: Equity, assessment ratio, contamination, land configuration, land topography, classification, improvement class, improvement size, calculation errors, exemption, demolition, agricultural use consideration.

FOR VALUATION YEAR 2016 & Prior Yrs

**AGENCY AUTHORIZATION FORM**

Pursuant to A.R.S. § 42-16001

900048, 910082, 2004009, 2013023, 2012051, 2009006, 2009079, 2009005, 2004004, 2010084, 2009075, 2011020

STATE BOARD OF APPRAISAL REGISTRATION NUMBER Listed above

STATE BOARD OF EQUALIZATION NUMBER 833/899/80

- Persons who own, control, or possess property valued by the County Assessor may each year designate an agent to act on their behalf on any matter relating to the review of the valuation and classification of the property before the Assessor or the County or State Board of Equalization.
- This designation of an agent expires at the end of the calendar / valuation year.
- This form or a copy must accompany any petition, Taxpayer Notice of Claim, or response to a Notice of Proposed Correction filed with the Assessor or either Board of Equalization. The original form shall be provided for inspection by the agent on request of the County Assessor, either Board of Equalization, or the Department of Revenue.
- Notices issued by the Assessor or either Board of Equalization relating to the review of the valuation of that property shall be sent to the agent of record.
- A petition for Review of Real Property or Personal Property a Notice of Proposed Correction, or a Taxpayer Notice of Claim will not be accepted unless the Agency Authorization form accompanying the petition is signed by the person who owns, controls, or possesses the property.

DESIGNATION OF AGENT: (Type or Print) D. Armstrong, T. Currey, R. Fausey, K. Glenn, B. Griffin, M. Lee, K. Nelson, N. Ruiz, T. Sakowitz, L. Sweet, M. Whitney, R. Williams

Paradigm Tax Group

AGENT / FIRM NAME  
Roberta Fausey

(480) 302-5030

CONTACT PERSON  
3200 N Central Ave, Suite 300

TELEPHONE

MAILING ADDRESS  
Phoenix, AZ, 85012

rfausey@paradigmatx.com

CITY, STATE, ZIP

EMAIL ADDRESS

DESIGNATION MADE BY: (Type or Print)

Safeway, Inc.

COMPANY NAME

Robin H Knight

Assistant Treasurer

NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON

TITLE

1371 Oakland Blvd #200

ADDRESS

Walnut Creek, CA 94596

CITY, STATE, ZIP

TELEPHONE

EMAIL ADDRESS

I, the undersigned, hereby designate the above name agent to act on my behalf in all matters pertaining to the review and appeal of real or personal property valuation and classification with the Assessor or the Boards of Equalization. This authorization is limited to the properties listed below and on the attached continuation form(s).

Robin H. Knight

SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY

1/23/15

DATE

ROBIN H. KNIGHT

PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE)

ASSISTANT TREASURER

PRINT TITLE

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
1	105-18-025B	3	201-02-003	4	304-02-018L	
2	102-15-117A		201-02-004	5	104-30-023B	
	102-15-117B		201-03-004	7	102-20-945	
	105-07-031		201-03-005C		102-20-949	
	105-07-033B	↓	201-03-010A		114-29-094C	
↓	105-07-034	4	206-04-007K		114-29-098	
3	109-05-001F		208-03-085		122-53-118	
	113-76-003E		304-02-018H	↓	123-37-001A	
↓	113-76-003G	↓	304-02-018J	↓	133-11-532	

County Name and Number: (1) Apache (2) Cochise (3) Coconino (4) Gila (5) Graham (6) Greenlee (7) Maricopa (8) Mohave (9) Navajo (10) Pima (11) Pinal (12) Santa Cruz (13) Yavapai (14) Yuma (15) La Paz

NOTE: USE CONTINUATION FORM DOR 82130AAA TO LIST ADDITIONAL PARCELS  
DOR 82130AAA (10/2012)

AGENCY AUTHORIZATION CONTINUATION FC...

DESIGNATION DATE 1-23-15

FOR VALUATION YEAR: 2016

DESIGNATION BY: Robin H. Knight - Safeway  
(Name of Person Owning, Controlling or Possessing Property)

AGENT NAME / FIRM: Paradigm Tax Group

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
7	133-11-533	7	302-98-957	8	228-02-045	
	140-10-358		303-42-949		228-02-054	
	140-10-441		303-42-950		228-02-055	
	140-47-376		303-42-951		320-34-001	
	140-47-379		303-42-952	↓	320-34-003	
	142-61-953		303-42-953	9	109-02-136C	
	142-61-955		303-48-477		206-01-011	
	160-29-090B		303-48-479		210-08-025F	
	171-47-036		303-55-090D	↓	210-08-025G	
	173-25-993C		303-55-091H	11	101-06-012A	
	176-24-881A		303-75-584		203-13-004B	
	200-16-965		304-03-916		211-02-015	
	200-22-992		304-08-925		211-02-019	
	200-74-707		304-22-808		504-35-011	
	200-79-964		304-61-671	↓	504-35-015	
	200-79-967		304-61-674	13	109-09-081F	
	208-11-003S		500-05-001S		306-20-031L	
	209-08-027		500-05-864		402-14-008C	
	209-08-029		500-05-865		402-14-008D	
	211-88-375		501-12-904	↓	402-14-044C	
	215-59-933		501-12-908			
	217-15-978D		501-15-973			
	217-28-740		501-15-974			
	220-05-799A		501-70-955			
	300-12-909		503-99-828			
	300-12-910		504-40-001S			
	301-57-844		504-40-452			
	301-55-013V	↓	505-39-013T			
	302-06-001H	8	107-24-002A			
	302-06-001G	↓	214-51-001D			
↓	302-98-954	↓	214-51-002			

County Name and Number: (01) Apache (02) Cochise (03) Coconino (04) Gila (05) Graham (06) Greenlee (07) Maricopa (08) Mohave (09) Navajo (10) Pima (11) Pinal (12) Santa Cruz (13) Yavapai (14) Yuma (15) La Paz