

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

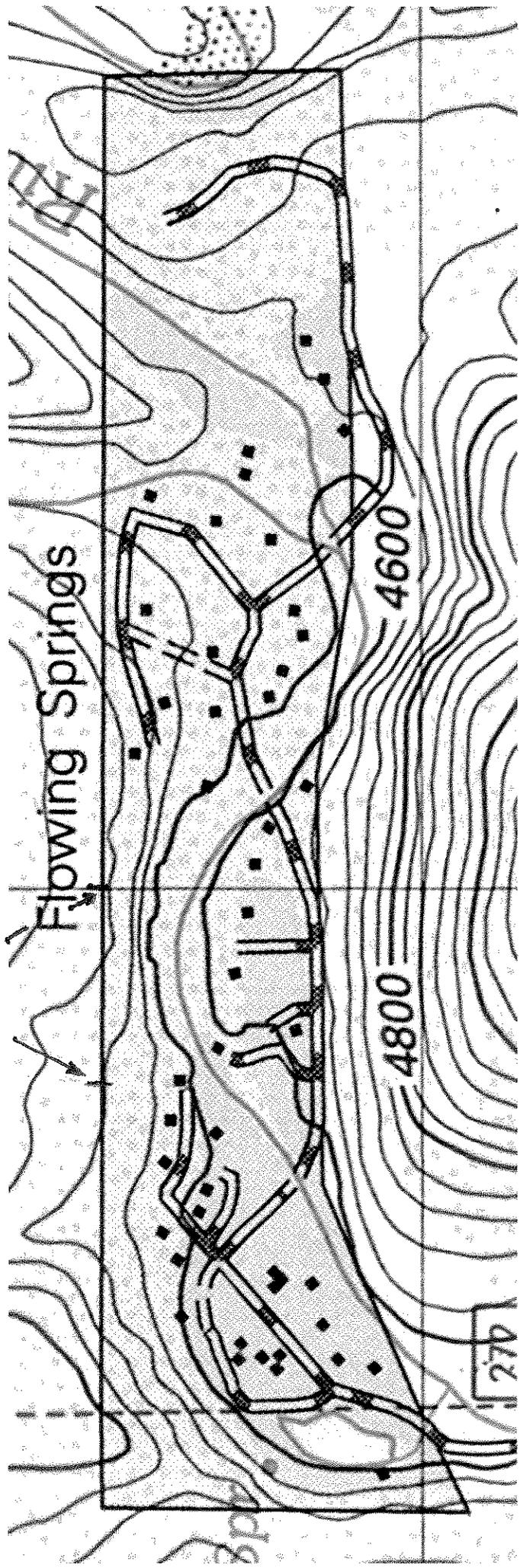
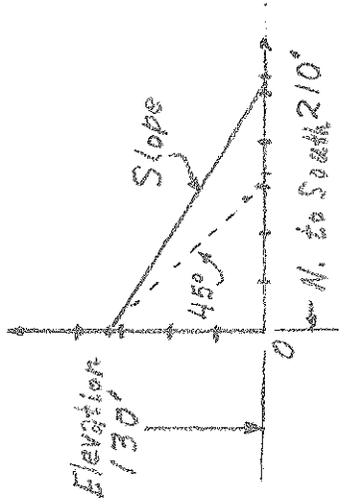


Exhibit C



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

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

- 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 _____		
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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# 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