

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. Rows for 8 and 9.

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.

FOR OFFICIAL USE ONLY
ASSESSOR'S DECISION FULL CASH VALUE \$ 93,346 LIMITED PROPERTY VALUE \$ 93,346 LEGAL CLASS 02 ASMT RATIO 1590
BASIS FOR DECISION: See attached
4/22/15 DATE RECEIVED DATE DECISION MAILED REVIEWED BY ASSESSOR OR CHIEF CLERK
CITY 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: 302-27-061B

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
Median Land Value per Acre			\$32,868.56

OK
3-28-14

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