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Received 8-21-15
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D. Hughes
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PIVOTAL
TAX SOLUTIONS
STATE & LOCAL TAX ADVISORS

Via Certified Mail # 9407111899562046782988

August 27, 2015

chg to
3:40

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

Re: 2016 Petitions for Review of Real Property

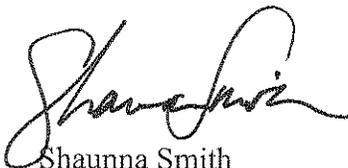
Dear Ms. Sheppard,

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

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

5C. 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

202 North Lindsay Road, Suite 201 Mesa, AZ 85213

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

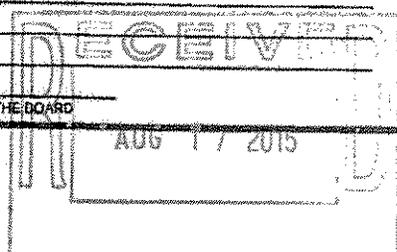
7. BASIS FOR PETITION: MARKET SALES APPROACH [] COST APPROACH [] INCOME APPROACH [] OTHER [X] (explain below) Additional documents submitted must contain the book, map, and parcel number and be attached to the petition...

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, (480) 248-8021, ChristopherG@pivotaltax.com

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: [blank], REVIEWED BY: [signature], ASSESSOR OR CHIEF DEPUTY: [signature]. COUNTY BOARD OF EQUALIZATION DECISION: [blank].



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
Knights Inn					14670	\$375,192	\$25.58
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
Motel 6					17817	\$699,721	\$39.27
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
America's Best Value Inn					8322	\$255,195	\$30.67
30407024A	Average	Motel	1	1990	16496	\$594,268	\$36.02
Super 8							
					Median Value per SF		\$33.35

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
Subject		Quality Inn			45234	\$1,175,223	\$25.98

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

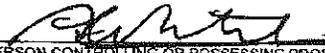
(480) 924-8000

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
3	106-03-007	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
		Average			15,100.03
		Equity Supported Value			\$ 1,494,903