

## 2016 BOE VALUE ANALYSIS

**PARCEL NUMBER:** 998181301

**OWNER:** PIETRZAK HENRY JOHN

**COUNTY:** PINAL

**USE CODE:** 7200

**SIZE:**

**LAND TO BUILDING RATIO** [REDACTED]

**RATIO:** 10.00%

**LAND LEGAL CLASS:** N/A

**IMPROVEMENT LEGAL CLASS:** 0401

**PSC:** A2

**FIELD CHECKED BY:** [REDACTED]

**ASSESSOR REPRESENTATIVE:** [REDACTED]

VALUES	LAND	IMPS	TOTAL FCV	LPV
2015 NOTICE OF VALUE		24,524	24,524	24,524
2016 NOTICE OF VALUE		36,446	36,446	36,274
2016 OWNER'S OPINION				
2016 RECOMMENDED TO BOE		36,446	36,446	36,274
2016 BOE DECISION		24,000	24,000	24,000

Assessor Recommendation: NO

Hearing Officer: Roger Heckel      Decision: B.O.E. Hearing Officer Recommendation

Basis For Hearing Officer Decision:

### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 103-07-004F

OWNER: Rees Angharad

COUNTY: PINAL

USE CODE: 0131

SIZE: 1.13

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 03

IMPROVEMENT LEGAL CLASS: 03

PSC: A2

FIELD CHECKED BY: C Casler

ASSESSOR REPRESENTATIVE: C Casler

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	51,835	144,849	196,684	130,210
2017 NOTICE OF VALUE	67,483	154,663	222,146	136,720
2017 OWNER'S OPINION	195,000		195,000	
2017 RECOMMENDED TO BOE	67,483	154,663	222,146	136,720
2017 BOE DECISION	67,483	154,663	222,146	136,720

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Property is valued fair and equitable. Sales and equity comparables support valuation. No change recommended.



### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 104-04-022C

OWNER: Frank Kolinek & Maria Santoro

COUNTY: PINAL

USE CODE: 0142

SIZE: 0.53

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 0401

IMPROVEMENT LEGAL CLASS: 0401

PSC: A2X

FIELD CHECKED BY: C Casler

ASSESSOR REPRESENTATIVE: C Casler

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	44,135	376,865	421,000	357,693
2017 NOTICE OF VALUE	44,135	420,807	464,942	375,578
2017 OWNER'S OPINION	421,421		421,421	357,693
2017 RECOMMENDED TO BOE	44,135	420,807	464,942	375,578
2017 BOE DECISION	44,135	378,970	423,105	375,578

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: B.O.E. Hearing Officer Recommendation

Basis For Hearing Officer Decision: Reduced FCV due to Equity reasons

Parcel was taken off override for 2017 due to a 2015 BOE decision that kept the Full Cash Value at \$421,000 for 2015 and 2016. Parcel was then calculated at cost for the 2017 valuation. Sales and equity comparables support valuation. No change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 210-80-665

OWNER: James R & Sue A Naylor

COUNTY: PINAL

USE CODE: 0131

SIZE:

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 3

IMPROVEMENT LEGAL CLASS: 3

PSC: A2

FIELD CHECKED BY:

ASSESSOR REPRESENTATIVE: Danielle Williams

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	12,500	115,435	127,935	127,935
2017 NOTICE OF VALUE	12,500	116,410	128,910	128,910
2017 OWNER'S OPINION				
2017 RECOMMENDED TO BOE	12,500	116,410	128,910	128,910
2017 BOE DECISION	12,500	116,410	128,910	128,910

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

No change recommended. Sales support the 2017 Full Cash Value. The Limited Property Value is calculated correctly per ARS 42-13301.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 504-51-134

OWNER: Peters Brian S & Pamela S Trs

COUNTY: PINAL

USE CODE: 0141

SIZE:

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 03

IMPROVEMENT LEGAL CLASS: 03

PSC: A2X

FIELD CHECKED BY: C CASLER

ASSESSOR REPRESENTATIVE: C CASLER

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	35,100	140,512	175,612	175,612
2017 NOTICE OF VALUE	35,100	151,880	186,980	184,393
2017 OWNER'S OPINION	144,000		144,000	120,000
2017 RECOMMENDED TO BOE	35,100	151,880	186,980	184,393
2017 BOE DECISION	35,100	151,880	186,980	184,393

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Home was purchased on 1/1/15 for \$239,000. Sales and equity comparables support valuation. No change recommended.



**2017 BOE VALUE ANALYSIS**

PARCEL NUMBER: 505-25-113

OWNER: Nelson L & Cherylanne I McBride

COUNTY: PINAL

USE CODE: 0131

SIZE:

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 0401

IMPROVEMENT LEGAL CLASS: 0401

PSC: A2X

FIELD CHECKED BY: DONNA DUNSEY

ASSESSOR REPRESENTATIVE: DONNA DUNSEY

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	100,000	109,806	209,806	182,036
2017 NOTICE OF VALUE	100,000	110,441	210,441	191,138
2017 OWNER'S OPINION	200,000		200,000	165,000
2017 RECOMMENDED TO BOE	100,000	110,441	210,441	191,138
2017 BOE DECISION	100,000	110,441	210,441	191,138

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

No change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 509-60-008D

OWNER: Robert & Grace Brewington Fam Trust

COUNTY: PINAL

USE CODE: 0134

SIZE:

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 03L

IMPROVEMENT LEGAL CLASS: 03I

PSC: A2

FIELD CHECKED BY: DONNA DUNSEY

ASSESSOR REPRESENTATIVE: DONNA DUNSEY

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	22,315	117,685	140,000	123,436
2017 NOTICE OF VALUE	33,907	145,185	179,092	129,608
2017 OWNER'S OPINION	149,180		149,180	116,890
2017 RECOMMENDED TO BOE	33,907	145,185	179,092	129,608
2017 BOE DECISION	33,907	145,185	179,092	129,608

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

No change recommended.



### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 103-22-019G

OWNER: CAX Rancho Mirage LLC

COUNTY: PINAL

USE CODE: 0840

SIZE: 60.00

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 0402

IMPROVEMENT LEGAL CLASS: 0402

PSC: A2X

FIELD CHECKED BY: D Dunsey

ASSESSOR REPRESENTATIVE: C Casler

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	3,000,000	2,159,158	5,159,158	5,159,158
2017 NOTICE OF VALUE	3,000,000	2,095,035	5,095,035	5,095,035
2017 OWNER'S OPINION	2,935,000		2,935,000	2,935,000
2017 RECOMMENDED TO BOE	3,000,000	2,095,035	5,095,035	5,095,035
2017 BOE DECISION	3,000,000	2,095,035	5,095,035	5,095,035

Assessor Recommendation: No

Hearing Officer: Roger Heckel

Decision:

Basis For Hearing Officer Decision: WITHDRAWN

Nothing was provided to support owner's opinion of value. Property is valued fair and equitable using the Marshall & Swift Valuation Service. Sales of mobile home parks within the county support the Assessor's Valuation. No change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 102-19-019D

OWNER: CAX La Casa Blanca LLC

COUNTY: PINAL

USE CODE: 0840

SIZE: 32.61

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 0402

IMPROVEMENT LEGAL CLASS: 0402

PSC: A2X

FIELD CHECKED BY: D Dunsey

ASSESSOR REPRESENTATIVE: C Casler

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	1,304,400	1,395,885	2,700,285	2,700,285
2017 NOTICE OF VALUE	1,304,400	1,390,567	2,694,967	2,694,967
2017 OWNER'S OPINION	1,610,000		1,610,000	1,610,000
2017 RECOMMENDED TO BOE	1,304,400	1,390,567	2,694,967	2,694,967
2017 BOE DECISION	1,304,400	1,390,567	2,694,967	2,694,967

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision:

Basis For Hearing Officer Decision: WITHDRAWN

Nothing was submitted to support owner's opinion of value. Sales of comparable properties support Assessor's Valuation. Property is valued fair and equitable. No change recommended.



### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 102-19-007E

OWNER: CAX La Casa Blanca East LLC

COUNTY: PINAL

USE CODE: 0840

SIZE: 29.88

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 0402

IMPROVEMENT LEGAL CLASS: 0402

PSC: A2X

FIELD CHECKED BY: D Dunsey

ASSESSOR REPRESENTATIVE: C Casler

VALUES	LAND	IMPS	TOTAL ECV	EPV
2016 NOTICE OF VALUE	1,195,200	1,634,036	2,829,236	2,829,236
2017 NOTICE OF VALUE	1,195,200	1,595,234	2,790,434	2,790,434
2017 OWNER'S OPINION	1,534,700		1,534,700	1,534,700
2017 RECOMMENDED TO BOE	1,195,200	1,595,234	2,790,434	2,790,434
2017 BOE DECISION	1,195,200	1,595,234	2,790,434	2,790,434

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision:

Basis For Hearing Officer Decision: WITHDRAWN

Nothing was submitted to support owner's opinion of value. Sales of mobile home parks within Pinal County support Assessor's Valuation. Parcel is valued fair and equitable. Parcel is valued using the Marshall & Swift Valuation Service. No change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 505-23-024

OWNER: Palm Creek Holdings LLC

COUNTY: PINAL

USE CODE: 2425

SIZE: 266.50

LAND TO BUILDING RATIO

RATIO: 10.56%

LAND LEGAL CLASS: Mixed

IMPROVEMENT LEGAL CLASS: Mixed

PSC: A2

FIELD CHECKED BY: C Casler

ASSESSOR REPRESENTATIVE: C Casler

VALUES	LAND	IMPS	TOTAL RCV	LPV
2016 NOTICE OF VALUE	2,243,272	16,225,553	18,468,825	15,952,705
2017 NOTICE OF VALUE	2,243,272	16,300,670	18,543,942	16,750,340
2017 OWNER'S OPINION	8,345,000		8,345,000	8,345,000
2017 RECOMMENDED TO BOE	2,243,272	16,300,670	18,543,942	16,750,340
2017 BOE DECISION	2,243,272	16,300,670	18,543,942	16,750,340

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision:

Basis For Hearing Officer Decision: WITHDRAWN

Parcel was re-appraised in 2014 due to a split and the parcel record was updated. Nothing was submitted to support owners opinion of value. Parcel is valued using the Marshall & Swift Valuation Service for Trailer and Manufactured Housing Parks. The golf courses are valued using A.R.S. 42-13151, A.R.S. 42-13152 and A.R.S. 42-13154. The rounds of gold played form was not received by the Assessor's Office for the 2017 valuation year, so the golf courses are not receiving any obsolescence. Property is valued fair and equitable. No change recommended.



### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 104-11-019

OWNER: Mountainbrook Golf Club LLC

COUNTY: PINAL

USE CODE: 2414

SIZE: 163.88

LAND TO BUILDING RATIO

RATIO: 17.56%

LAND LEGAL CLASS: 0109/02

IMPROVEMENT LEGAL CLASS: 0109/02

PSC: A2X

FIELD CHECKED BY: C Casler

ASSESSOR REPRESENTATIVE: C Casler

VALUES	LAND	IMPS	TOTAL PCV	LPV
2016 NOTICE OF VALUE	81,970	1,223,345	1,305,315	1,305,315
2017 NOTICE OF VALUE	81,970	1,358,094	1,440,064	1,370,581
2017 OWNER'S OPINION	920,179		920,179	920,179
2017 RECOMMENDED TO BOE	81,970	1,290,475	1,372,445	1,370,581
2017 BOE DECISION	81,970	1,290,475	1,372,445	1,370,581

Assessor Recommendation: Yes

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Full Cash Value was adjusted to show them receiving 46% obsolescence instead of 40%. Golf course is valued in accordance to ARS 42-13151 and ARS 42-13152. No change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 504-23-011A

OWNER: SN Holdings LLC & MK Holdings LLC

COUNTY: PINAL

USE CODE: 0411

SIZE: 219,542.00

LAND TO BUILDING RATIO 2.46:1

RATIO: 18.00%

LAND LEGAL CLASS: 1.12

IMPROVEMENT LEGAL CLASS: 1.12

PSC: A2

FIELD CHECKED BY:

ASSESSOR REPRESENTATIVE:

Michelle Milton

VALUES	LAND	IMPS	TOTAL FCV	LEV
2016 NOTICE OF VALUE	439,084	5,560,916	6,000,000	6,000,000
2017 NOTICE OF VALUE	522,125	5,560,916	6,083,041	6,083,041
2017 OWNER'S OPINION	4,294,522		4,294,522	4,294,522
2017 RECOMMENDED TO BOE	522,125	5,477,875	6,000,000	6,000,000
2017 BOE DECISION	522,125	5,277,875	5,800,000	5,800,000

Assessor Recommendation: Yes

Hearing Officer: Roger Heckel Decision: B.O.E. Hearing Officer Recommendation

Basis For Hearing Officer Decision: FCV Reduced due to income

Property was reviewed, Income information submitted is incomplete per ARS 16052B. Parcel(s) petitioned and reviewed for the 2016 tax year. Per ARS 42-16002B the decision made during that petition will forward to the following tax year. (2017)



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 503-83-018E

OWNER: Casa Grande Transfer Company

COUNTY: PINAL

USE CODE: 3020

SIZE: 672,130.80

LAND TO BUILDING RATIO

RATIO: 18.00%

LAND LEGAL CLASS: 0110

IMPROVEMENT LEGAL CLASS: 0110

PSC: A2X

FIELD CHECKED BY:

ASSESSOR REPRESENTATIVE:

C Casler

VALUES	LAND	IMPS	TOTAL ECV	TPV
2016 NOTICE OF VALUE	336,065	4,507,545	4,843,610	4,843,610
2017 NOTICE OF VALUE	336,065	10,407,911	10,743,976	5,085,791
2017 OWNER'S OPINION	3,639,977		3,639,977	3,639,977
2017 RECOMMENDED TO BOE	336,065	10,407,911	10,743,976	5,085,791
2017 BOE DECISION	336,065	10,407,911	10,743,976	5,085,791

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

This is a unique property that came off override for the 2017 valuation (should have been placed on replacement cost for the 2016 valuation). The value was calculated using the cost method per the Marshall Valuation Service. Nothing submitted to support owner's opinion of value. Property is valued fair and equitable. No change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 509-81-131

OWNER: ACO Polymer Products

COUNTY: PINAL

USE CODE: 3021

SIZE: 20.00

LAND TO BUILDING RATIO: 10.70

RATIO: 17.96%

LAND LEGAL CLASS: M

IMPROVEMENT LEGAL CLASS: 1.10

PSC: A2

FIELD CHECKED BY: Michelle Milton

ASSESSOR REPRESENTATIVE: Michelle Milton

VALUES	LAND	IMPS	TOTAL RCV	LPV
2016 NOTICE OF VALUE	170,200	6,212,935	6,383,135	6,383,135
2017 NOTICE OF VALUE	170,200	6,162,264	6,332,464	6,332,464
2017 OWNER'S OPINION	3,457,000		3,457,000	3,457,000
2017 RECOMMENDED TO BOE	170,200	6,162,264	6,332,464	6,332,464
2017 BOE DECISION	170,200	5,729,800	5,900,000	5,900,000

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: B.O.E. Hearing Officer Recommendation

Basis For Hearing Officer Decision: FCV Reduced due to Income and Market

Property was reviewed and a split ratio has been applied to the land. 10 acres vacant, 10 acres commercial industrial. The comparables submitted are not truly similar to subject. No further change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 105-26-002A

OWNER: OMYA Arizona Inc

COUNTY: PINAL

USE CODE:

SIZE: 22.00

LAND TO BUILDING RATIO 6.29:1

RATIO: 18.00%

LAND LEGAL CLASS: 1.10

IMPROVEMENT LEGAL CLASS: 1.10

PSC: A2

FIELD CHECKED BY: Michelle Milton

ASSESSOR REPRESENTATIVE: Michelle Milton

VALUES	LAND	TIMPS	TOTAL AG FCV	FPV
2016 NOTICE OF VALUE	218,416	4,682,454	4,900,870	4,900,870
2017 NOTICE OF VALUE	218,416	4,589,983	4,808,399	4,808,399
2017 OWNER'S OPINION	3,362,236		3,362,236	3,362,236
2017 RECOMMENDED TO BOE	218,416	4,589,983	4,808,399	4,808,399
2017 BOE DECISION	218,416	4,589,983	4,808,399	4,808,399

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Property was reviewed. Comparables submitted are not relevant to subject parcel due to property use and location. Subject is listed accurately and all appropriate adjustments have been made. No change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 404-22-011A

OWNER: Empire Southwest LLC

COUNTY: PINAL

USE CODE: 1840

SIZE: 116.73

LAND TO BUILDING RATIO 328.2:1

RATIO: 16.90%

LAND LEGAL CLASS: M

IMPROVEMENT LEGAL CLASS: 1.12

PSC: A2

FIELD CHECKED BY: Michelle Milton

ASSESSOR REPRESENTATIVE: Michelle Milton

2016 NOTICE OF VALUE	576,413	803,347	1,379,760	1,366,283
2017 NOTICE OF VALUE	576,413	792,740	1,369,153	1,369,153
2017 OWNER'S OPINION	920,666		920,666	920,666
2017 RECOMMENDED TO BOE	576,413	792,740	1,369,153	1,369,153
2017 BOE DECISION	576,413	792,740	1,369,153	1,369,153

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Property was reviewed and is listed accurately. Comparables are invalid due to construction, age, square foot, acreage, and/or location difference. The income approach does not support a lower value, the excess land was not accounted for. No change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 511-70-002E

OWNER: Pride Travel Centers LLC

COUNTY: PINAL

USE CODE: 1746

SIZE: 156,380.40

LAND TO BUILDING RATIO 34.75:1

RATIO: 18.00%

LAND LEGAL CLASS: 1.12

IMPROVEMENT LEGAL CLASS: 1.12

PSC: A2

FIELD CHECKED BY: Michelle Milton

ASSESSOR REPRESENTATIVE: Michelle Milton

VALUES	LAND	IMPS	TOTAL PGV	IMPV
2016 NOTICE OF VALUE	156,380	365,636	522,016	522,016
2017 NOTICE OF VALUE	156,380	359,100	515,480	515,480
2017 OWNER'S OPINION	343,983		343,983	343,983
2017 RECOMMENDED TO BOE	156,380	359,100	515,480	515,480
2017 BOE DECISION	156,380	359,100	515,480	515,480

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Property was reviewed and is listed accurately. No documentation was submitted to support basis for petition. No change recommended.



## 2017 BOE VALUE ANALYSIS

**PARCEL NUMBER:** 102-56-021      **OWNER:** Empire Southwest LLC      **COUNTY:** PINAL  
**USE CODE:** 0031      **SIZE:** 274,998.68      **LAND TO BUILDING RATIO:** [REDACTED]  
**RATIO:** 15.00%      **LAND LEGAL CLASS:** 02R      **IMPROVEMENT LEGAL CLASS:** [REDACTED]      **PSC:** A1  
**FIELD CHECKED BY:** Benny G.      **ASSESSOR REPRESENTATIVE:** Benny G.

VALUES	LAND	IMPS	TOTAL FCV	LEV
2016 NOTICE OF VALUE	405,964		405,964	405,964
2017 NOTICE OF VALUE	420,748		420,748	420,748
2017 OWNER'S OPINION	320,012		320,012	320,012
2017 RECOMMENDED TO BOE	420,748		420,748	420,748
2017 BOE DECISION	420,748		420,748	420,748

Assessor Recommendation:  No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Appellant comparable 1 is an auto salvage yard off old west highway. Yard does not have frontage and is located in a residential area. Appellant comparable 2 is on the SE corner of Schnepf and Ocotillo 12 miles south, not what is considered a frontage road, highway or an industrial park. Subject property is in close proximity to Highway 60 interchanges, has paved road, curbing and all services required by an industrial location. Assessor's comparables 1 and 2 are in very close proximity to the subject. Assessor comparable 1 is approx .5 ac and sold for \$4.10 per sf on 3-22-16. Assessor comparable 2 is 35.20 acres sold 8-21-14 for \$1.06 per SF. Assessor comparables 3 and 4 are less than 3 miles from subject and are also located within an industrial park with no sidewalks or curbing and very little paving, sold for \$1.82 per sf (.58 ac) and \$3.03 per sf (4.82 ac). Sales in the area support the assessor's value. No change recommended.



### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 503-83-018D

OWNER: Casa Grande Transfer Company

COUNTY: PINAL

USE CODE: 0032

SIZE: 622,036.80

LAND TO BUILDING RATIO

RATIO: 15.00%

LAND LEGAL CLASS: 02RL

IMPROVEMENT LEGAL CLASS:

PSC: A1

FIELD CHECKED BY: Andrea Dixon

ASSESSOR REPRESENTATIVE: Andrea Dixon

VALUES	LAND	IMPS	TOTAL PGV	TPV
2016 NOTICE OF VALUE	286,137		286,137	286,137
2017 NOTICE OF VALUE	311,018		311,018	300,444
2017 OWNER'S OPINION	199,996		199,996	199,996
2017 RECOMMENDED TO BOE	311,018		311,018	300,444
2017 BOE DECISION	311,018		311,018	300,444

Assessor Recommendation: No

Hearing Officer: Roger Heckel      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

The subject parcel is 14.28 acres located in an industrial area in Casa Grande with access to Interstate 8, Gila Bend Hwy and Maricopa/Casa Grande Hwy. The subject parcel is valued at \$21780/acre (\$0.50/sf) and zoned I-2 General Industrial. The petitioner did not submit any comparables with the original petition. A request for comparables was made during the A Level meetings and again on 8/15/16 to Christopher Glidwell for the BOE hearings, nothing has been submitted as of today. The following are the Assessor's Comparables: ASR Comp 1: 2015-006008, 1/1/15, 503-46-074, 4.92 acres for \$190000 @ \$38617/acre (\$0.88/sf) zoned I-2 General Industrial. ASR Comp 2: 2014-069457, 12/1/14, 503-48-116, 4.5 acres for \$539184 @ \$119818/acre (\$2.75/sf) zoned I-2 General Industrial. ASR Comp 3: 2014-023157, 2/1/14, 104-63-009E, 4.82 acres for \$638000 @ \$132365/acre (\$3.03/sf) zoned CI-2 Industrial. Located near Apache Junction however access and location would be the basis for increase value. After a review of the sales comparables and the equity in the area, the Assessor recommends a no change.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 102-20-004L

OWNER: Horne 1200 LLC

COUNTY: PINAL

USE CODE: 0004

SIZE: 1,764,615.60

LAND TO BUILDING RATIO

RATIO: 15.00%

LAND LEGAL CLASS: 02RL

IMPROVEMENT LEGAL CLASS:

PSC: A1

FIELD CHECKED BY: Anthony Garcia

ASSESSOR REPRESENTATIVE: Anthony Garcia

VALUES	LAND	IMPS	TOTAL FCV	TPV
2016 NOTICE OF VALUE	1,753,182		1,753,182	1,753,182
2017 NOTICE OF VALUE	1,753,182		1,753,182	1,753,182
2017 OWNER'S OPINION	1,642,800		1,642,800	1,642,800
2017 RECOMMENDED TO BOE	1,753,182		1,753,182	1,753,182
2017 BOE DECISION	22,674		22,674	15,521

Assessor Recommendation:

Hearing Officer: Roger Heckel

Decision: B.O.E. Hearing Officer Recommendation

Basis For Hearing Officer Decision: Granted Agricultural status at high density

This subject parcels are located South of the US 60 in Apache Junction. The Assessor field checked the parcels on 10/22/2015, 01/13/2016 and 04/19/2016. While observing the parcels the Assessor did not see enough natural feed to sustain any cattle on the properties. There were eight cows present on 04/19/2016, but there was supplemental feed, two large bales of hay on the parcels. Benny Gonzales, Land Manager drives on US 60 every week day and noticed the bales were always stocked. Per a phone call from John Otis, a representative for Mr. Horne, the cattle have supplemental feed provided. The petitioner will say the parcels are being used for a staging area before transporting the cattle to Eastmark in Maricopa County. Eastmark is located on Ellsworth Rd & Ray Rd, with parcels along the Loop 202. It is located approximately 6 miles Southeast of the subject parcel and covers over 4,000 acres. There is plenty of area within the Eastmark location to stage cattle. The Assessor does not consider the subject parcels to make a functional contribution to the tenants overall operation. The subject parcels have not have agricultural status before. No change recommended.

