

## 2017 BOE VALUE ANALYSIS

**PARCEL NUMBER:** 200-58-003E

**OWNER:** Bauer Kenneth A & Alice A Liv Tr

**COUNTY:** PINAL

**USE CODE:** 1850

**SIZE:** 4.62

**LAND TO BUILDING RATIO:** 0.0000

**RATIO:** 18.00%

**LAND LEGAL CLASS:** 1.12

**IMPROVEMENT LEGAL CLASS:** 1.12

**PSC:** B8

**FIELD CHECKED BY:** Michelle Milton

**ASSESSOR REPRESENTATIVE:** Michelle Milton

VALUES	LAND	IMPS	TOTAL RCV	LPV
2016 NOTICE OF VALUE	29,966	558,033	587,999	546,618
2017 NOTICE OF CHANGE	29,966	701,999	731,965	626,911
2017 OWNER'S OPINION	449,000		449,000	449,000
2017 RECOMMENDED TO BOE	29,966	496,601	526,567	450,993
2017 BOE DECISION	29,966	496,601	526,567	450,993

Assessor Recommendation:  Yes

Hearing Officer: George Shook      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

A reduction in value is warranted due to a reappraisal.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 407-12-455

OWNER: Whitmore William R & Patricia E

COUNTY: PINAL

USE CODE: 0131

SIZE:

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 03

IMPROVEMENT LEGAL CLASS: 03

PSC: B8

FIELD CHECKED BY: Joe Schultz

ASSESSOR REPRESENTATIVE: Danielle Williams

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	2,900	68,679	71,579	50,040
2017 NOTICE OF CHANGE	3,600	79,366	82,966	61,607
2017 OWNER'S OPINION				
2017 RECOMMENDED TO BOE	3,600	78,025	81,625	60,611
2017 BOE DECISION	3,600	78,025	81,625	60,611

Assessor Recommendation:

Hearing Officer:

George Shook

Decision:

Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Reduced size of storage building and block wall. Storage was changed from 216 square feet to 196 square feet. Block wall was changed from 1512 square feet to 894 square feet.



### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 410-16-092A

OWNER: Wooten James S & Georganna L TRS

COUNTY: PINAL

USE CODE: 0839

SIZE: 3.30

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 03

IMPROVEMENT LEGAL CLASS: 03

PSC: B8

FIELD CHECKED BY: J Schultz

ASSESSOR REPRESENTATIVE: Cindy Casler

VALUES	LAND	IMPS	TOTAL FGV	LPV
2016 NOTICE OF VALUE	13,696	48,154	61,850	50,436
2017 NOTICE OF CHANGE	20,925	96,409	117,334	101,227
2017 OWNER'S OPINION				
2017 RECOMMENDED TO BOE	20,925	86,918	107,843	93,039
2017 BOE DECISION	20,925	86,918	107,843	93,039

Assessor Recommendation: Yes

Hearing Officer: George Shook      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Incorrect construction year was placed on detached garage in error. Corrected from 2015 to 2009 for 2017 amended roll. No other change recommended.



**2017 BOE VALUE ANALYSIS**

PARCEL NUMBER: 100-03-029

OWNER: Hamilton Jason & Rechealle

COUNTY: PINAL

USE CODE: 0134

SIZE: 2.11

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 03

IMPROVEMENT LEGAL CLASS: 03

PSC: B3

FIELD CHECKED BY: Richard (Kiko) Garcia

ASSESSOR REPRESENTATIVE: Benny Gonzales

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	62,685		62,685	54,997
2017 NOTICE OF CHANGE	91,809	109,628	201,437	156,540
2017 OWNER'S OPINION				
2017 RECOMMENDED TO BOE	59,676	109,628	169,304	131,569
2017 BOE DECISION	59,676	95,324	155,000	120,453

Assessor Recommendation: Yes

Hearing Officer: George Shook      Decision: B.O.E. Hearing Officer Recommendation

Basis For Hearing Officer Decision: Market

The subject parcel has a wash(s) running through the property. Measurements were taken using a GIS aerial, the usable land estimated on the property is approx 1.20 acres.

The Assessor reduced the per acre value to \$28,282. In comparison a 1.25 acre parcel is valued at \$46,139 per acre for a land value of \$57,674.

The proposed land value is \$59,676 for the 2.11 acre subject parcel.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 102-46-136

OWNER: Lavey Catherine Y

COUNTY: PINAL

USE CODE: 0899

SIZE: 2,220.00

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 0401

IMPROVEMENT LEGAL CLASS: 0401

PSC: B8

FIELD CHECKED BY: R Garcia

ASSESSOR REPRESENTATIVE: Cindy Casler

VALUES	LAND	IMPS	TOTAL RCV	LPV
2016 NOTICE OF VALUE	9,990	2,222	12,212	12,212
2017 NOTICE OF CHANGE	9,990	30,281	40,271	30,999
2017 OWNER'S OPINION	22,385		22,385	22,385
2017 RECOMMENDED TO BOE	9,990	30,281	40,271	30,999
2017 BOE DECISION	9,990	30,281	40,271	30,999

Assessor Recommendation: No

Hearing Officer: George Shook      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Manufactured home was affixed and picked up for the 2017 amended roll. This property will no longer be receiving two tax bills, since the manufactured home is now affixed to the land and not considered personal property. No change recommended.



**2017 BOE VALUE ANALYSIS**

PARCEL NUMBER: 305-14-621

OWNER: Stastny Lee C & Mary Jo

COUNTY: PINAL

USE CODE: 0143

SIZE: 10,400.00

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 0401

IMPROVEMENT LEGAL CLASS: 0401

PSC: B3

FIELD CHECKED BY: J Schultz

ASSESSOR REPRESENTATIVE: Cindy Casler

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE	20,000		20,000	15,381
2017 NOTICE OF CHANGE	228,800	228,740	457,540	431,922
2017 OWNER'S OPINION				
2017 RECOMMENDED TO BOE	228,800	228,740	457,540	431,922
2017 BOE DECISION	228,800	203,200	432,000	407,812

Assessor Recommendation: No

Hearing Officer: George Shook      Decision: B.O.E. Hearing Officer Recommendation

Basis For Hearing Officer Decision: Reduced due to Market

This is a new home that was picked up for the amended roll. The sale price of this home at \$493,318 supports the Assessor's Full Cash Value. Sales of comparable properties also supports value. The Full Cash Value is a unitary value of both the land and the improvements. The owner did not provide an opinion of value. No change recommended.







### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 104-24-411

OWNER: Myrick Matthew Reed & Tristan Lee

COUNTY: PINAL

USE CODE: 0151

SIZE:

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 03

IMPROVEMENT LEGAL CLASS: 03

PSC: B3

FIELD CHECKED BY: R Garcia

ASSESSOR REPRESENTATIVE: Cindy Casler

VALUES	LAND	IMPS	TOTAL PCV	LPV
2016 NOTICE OF VALUE	17,825		17,825	10,697
2017 NOTICE OF CHANGE	17,825	418,336	436,161	336,525
2017 OWNER'S OPINION	301,652		301,652	
2017 RECOMMENDED TO BOE	17,825	397,883	415,708	320,744
2017 BOE DECISION	17,825	340,175	358,000	276,219

Assessor Recommendation: Yes

Hearing Officer: George Shook      Decision: B.O.E. Hearing Officer Recommendation

Basis For Hearing Officer Decision: Reduced due to Market

The Assessor's Office recommends a Full Cash Value of \$415,708 with an Limited Property Value of \$320,744. Sales of the 4036 square foot homes within this subdivision support a value of \$103 per square foot. This home was purchased using a VA loan with no money down. Nothing was supplied to support owner's opinion of value. No other change recommended.



## 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 210-28-005S

OWNER: Workman Karen E

COUNTY: PINAL

USE CODE: 0014

SIZE: 2.02

LAND TO BUILDING RATIO

RATIO: 15.00%

LAND LEGAL CLASS: 2R

IMPROVEMENT LEGAL CLASS:

PSC: A1

FIELD CHECKED BY: Richard Garcia

ASSESSOR REPRESENTATIVE: Danielle Williams

VALUES	LAND	IMPS	TOTAL FCV	LEV
2016 NOTICE OF VALUE	45,525		45,525	19,604
2017 NOTICE OF CHANGE	44,579	184,959	229,538	169,596
2017 OWNER'S OPINION				
2017 RECOMMENDED TO BOE	44,579		44,579	20,584
2017 BOE DECISION	44,579		44,579	20,584

Assessor Recommendation: Yes

Hearing Officer: George Shook      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Improvements were added to the 2017 Amended Notice of Value in error. All Improvements have been removed. Parcel has been changed back to vacant land, Class 2 with a 15% assessment ratio.



**2017 BOE VALUE ANALYSIS**

PARCEL NUMBER: 504-57-387

OWNER: Woelky Fredrick John & Linda Sue

COUNTY: PINAL

USE CODE: 0131

SIZE:

LAND TO BUILDING RATIO

RATIO: 10.00%

LAND LEGAL CLASS: 03

IMPROVEMENT LEGAL CLASS: 03

PSC: B3

FIELD CHECKED BY: A Gonzalez

ASSESSOR REPRESENTATIVE: Cindy Casler

	LAND	IMPS	TOTAL	TIN
2016 NOTICE OF VALUE	21,250		21,250	11,025
2017 NOTICE OF CHANGE	21,250	118,463	139,713	119,777
2017 OWNER'S OPINION				
2017 RECOMMENDED TO BOE	21,250	118,463	139,713	119,777
2017 BOE DECISION	21,250	118,463	139,713	119,777

Assessor Recommendation: No

Hearing Officer: George Shook      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Sales of comparable properties support the Assessor's Valuation. The Assessor's office values property and has no jurisdiction over taxes, tax rate or any other factor not related to value. Parcel is valued fair and equitable. No change recommended.



### 2017 BOE VALUE ANALYSIS

**PARCEL NUMBER:** 305-14-788

**OWNER:** Robson Ranch Mountains LLC

**COUNTY:** PINAL

**USE CODE:** 0013

**SIZE:** 120,225.60

**LAND TO BUILDING RATIO:** [REDACTED]

**RATIO:** 15.00%

**LAND LEGAL CLASS:** 02RL

**IMPROVEMENT LEGAL CLASS:** [REDACTED]

**PSC:** BI

**FIELD CHECKED BY:** [REDACTED]

**ASSESSOR REPRESENTATIVE:** Benny Gonzales & Sally Cook

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE				
2017 NOTICE OF CHANGE	2,644,965		2,644,965	1,070,296
2017 OWNER'S OPINION	630,652		630,652	630,652
2017 RECOMMENDED TO BOE	1,817,625		1,817,625	735,505
2017 BOE DECISION	1,817,625		1,817,625	735,505

Assessor Recommendation:  Yes

Hearing Officer: George Shook      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

This petition is for 14 parcels within an affluent subdivision with many amenities. Assessor has reviewed comparative sales and vacant parcels in the same subdivision. The Assessor feels that for these 14 parcels, the price per square foot should be lowered from \$22 to \$15. This change brings the median sales ratio to .78 for the 9 comparative sales analyzed. Change recommended.



### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 511-32-012

OWNER: SAE LLC

COUNTY: PINAL

USE CODE: 0004

SIZE: 20.54

LAND TO BUILDING RATIO: N/A

RATIO: 15.00%

LAND LEGAL CLASS: 02R

IMPROVEMENT LEGAL CLASS:

PSC: B1

FIELD CHECKED BY:

ASSESSOR REPRESENTATIVE: Benny Gonzales

VALUES	LAND	IMPS	TOTAL FCV	HPV
2016 NOTICE OF VALUE				
2017 NOTICE OF CHANGE	201,087		201,087	173,207
2017 OWNER'S OPINION	10,270		10,270	8,846
2017 RECOMMENDED TO BOE	20,000		20,000	17,227
2017 BOE DECISION	20,000		20,000	17,227

Assessor Recommendation: Yes

Hearing Officer: George Shook      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Assessor made adjustments for recorded deed restricting use of parcel due to drainage and open space. Tract will be valued at 10% off market.



### 2017 BOE VALUE ANALYSIS

PARCEL NUMBER: 504-35-019

OWNER: Casa Grande Sand Realty LLC

COUNTY: PINAL

USE CODE: 1410

SIZE: 172,933.00

LAND TO BUILDING RATIO 13.74:1

RATIO: M

LAND LEGAL CLASS: M

IMPROVEMENT LEGAL CLASS: 1.12

PSC: B2

FIELD CHECKED BY: Michelle Milton

ASSESSOR REPRESENTATIVE: Michelle Milton

VALUES	LAND	IMPS	TOTAL FCV	LPV
2016 NOTICE OF VALUE				
2017 NOTICE OF CHANGE	518,800	1,190,797	1,709,597	1,485,431
2017 OWNER'S OPINION	1,265,630		1,265,630	1,104,098
2017 RECOMMENDED TO BOE	518,800	746,830	1,265,630	1,101,218
2017 BOE DECISION	518,800	746,830	1,265,630	1,101,218

Assessor Recommendation: Yes

Hearing Officer: George Shook      Decision: Recommendation Accepted By the B.O.E.

Basis For Hearing Officer Decision:

Assessor recommends to reduce Full Cash Value to owners opinion of value per the Income approach.

