

STATE BOARD OF EQUALIZATION DECISION / MINUTES SHEET

<u>PETITIONER</u>	<u>RESPONDENT</u>	<u>BOARD</u>	
<input type="checkbox"/> 100 Income, Cost, Market	<input type="checkbox"/> 300 Income, Cost, Market	<input type="checkbox"/> 500 No Change Value	
<input type="checkbox"/> 105 Income	<input type="checkbox"/> 305 Income	<input type="checkbox"/> 525 N/C Not an Error	
<input checked="" type="checkbox"/> 110 Cost	<input type="checkbox"/> 310 Cost	<input type="checkbox"/> 555 N/C Burden not met	
<input type="checkbox"/> 115 Market	<input type="checkbox"/> 315 Market	Board Decisions	
<input type="checkbox"/> 120 Equity	<input type="checkbox"/> 320 Equity	<input type="checkbox"/> 501 Reduce FCV	
<input type="checkbox"/> 130 Legal Class	Other Basis		
<input type="checkbox"/> 140 Limited Value	<input type="checkbox"/> 325 OTR	<input type="checkbox"/> 505 Reduce FCV, Income	
<input type="checkbox"/> 160 Assmt. Ratio	<input type="checkbox"/> 330 FCV/Class by Statute	<input type="checkbox"/> 510 Reduce FCV, Cost	
<input type="checkbox"/> 221 Access	<input checked="" type="checkbox"/> 335 FCV/Class by Guidelines	<input type="checkbox"/> 515 Reduce FCV, Market	
<input type="checkbox"/> 280 Agricultural Use	<input type="checkbox"/> 350 Motion to Dismiss	<input type="checkbox"/> 520 Reduce FCV, Equity	
<input type="checkbox"/> 222 Current Use	<input type="checkbox"/> 385 No Objection to WTD	<input type="checkbox"/> 530 Change Class	
<input type="checkbox"/> 224 Environmental	<input type="checkbox"/> 999 CUSTOM	<input type="checkbox"/> 540 Change LPV	
<input type="checkbox"/> 223 Error	Assessor Recommendations to Reduce		
<input type="checkbox"/> 226 Floodplain	<input type="checkbox"/> 405 Income	<input type="checkbox"/> 560 Change Ratio	
<input type="checkbox"/> 236 Gross holdings	<input checked="" type="checkbox"/> 410 Cost	<input type="checkbox"/> 580 Change to Agricultural	
<input type="checkbox"/> 237 Legal restrictions	<input type="checkbox"/> 415 Market	<input type="checkbox"/> 595 Change FCV & Class	
<input type="checkbox"/> 229 Location	<input type="checkbox"/> 420 Equity	<input type="checkbox"/> 900 Increase Value	
<input type="checkbox"/> 231 Obsolescence	<input type="checkbox"/> 421 Access	Accept Assessor Recommendations	
<input type="checkbox"/> 238 Percent increase	<input type="checkbox"/> 480 Agricultural Valuation	<input type="checkbox"/> 700 Accept Rec. FCV	
<input type="checkbox"/> 232 Size or Shape	<input type="checkbox"/> 430 Class Change	<input type="checkbox"/> 705 Accept Rec. FCV Income	
<input type="checkbox"/> 239 Taxes	<input type="checkbox"/> 490 Correction	<input checked="" type="checkbox"/> 710 Accept Rec. FCV Cost	
<input type="checkbox"/> 233 Topography	<input type="checkbox"/> 422 Current Use	<input type="checkbox"/> 715 Accept Rec. FCV Market	
<input type="checkbox"/> 234 Zoning	<input type="checkbox"/> 423 Component Error	<input type="checkbox"/> 720 Accept Rec. FCV Equity	
Other Basis	<input type="checkbox"/> 424 Environmental Contam.	<input type="checkbox"/> 730 Accept Rec. Class.	
<input type="checkbox"/> 200 Accepts Recom.	<input type="checkbox"/> 445 FCV & Mixed Ratio	<input type="checkbox"/> 740 Accept Rec. LPV	
<input type="checkbox"/> 225 OTR	<input type="checkbox"/> 495 FCV & Class	<input type="checkbox"/> 750 * Accept No Change	
<input type="checkbox"/> 250 Accepts No Change	<input type="checkbox"/> 426 Floodplain	<input type="checkbox"/> 752 * Accepts Stipulation	
<input type="checkbox"/> 252 Accepts Stipulation	<input type="checkbox"/> 427 Imps Demolished	<input type="checkbox"/> 760 Accept Rec. Ratio	
<input type="checkbox"/> 285 Withdrawal	<input type="checkbox"/> 428 Imps Salvage, Class 4	<input type="checkbox"/> 780 Accept as Agricultural	
<input type="checkbox"/> 299 No Show	<input type="checkbox"/> 440 Limited Value	<input type="checkbox"/> 790 Accept Rec. Correction	
<input type="checkbox"/> 999 CUSTOM	<input type="checkbox"/> 429 Location	<input type="checkbox"/> 795 Accept Rec. FCV & Class	
	<input type="checkbox"/> 450 * No Change	Other Board Decisions	
	<input type="checkbox"/> 431 Obsolescence	<input type="checkbox"/> 855 Dismissal of Appeal	
	<input type="checkbox"/> 460 Ratio Change	<input type="checkbox"/> 870 BD Lacks Jurisdiction	
	<input type="checkbox"/> 432 Size or Shape	<input type="checkbox"/> 875 BD Rejects Jurisdiction	
	<input type="checkbox"/> 452 * Stipulated w/ Petitioner	<input type="checkbox"/> 881 Rollover Violation 1 year	
	<input type="checkbox"/> 433 Topography	<input type="checkbox"/> 885 Accept Withdrawal	
	<input type="checkbox"/> 434 Zoning	<input type="checkbox"/> 999 CUSTOM (SEE BACK)	
	* Rec. only, not reduce specific	* Accept rec. only, not reduce specific	

<u>PETITIONER</u>	<u>RESPONDENT</u>	<u>BOARD</u>																
Enter One Code Only	Enter One Code Only	Enter One Code Only																
Pet. Code: <u>110</u>	Resp. Code: <u>335/414</u>	Bd.Code: <u>710</u>																
Appearing for Petitioner: <u>Janiel Ensey</u>	Appearing for Respondent: <u>SEORICK HAY</u> <u>LAURA ANDONIE</u> <u>ANALYSIA LOPEZ</u> <u>ANNA BAKER</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>VOTE</th> <th>BOARD #</th> <th>INITIALS</th> <th>(CIRCLE)</th> </tr> </thead> <tbody> <tr> <td>CHAIR</td> <td align="center"><u>9</u></td> <td align="center"><u>[Signature]</u></td> <td align="center">N</td> </tr> <tr> <td>MEMBER</td> <td></td> <td></td> <td align="center">Y / N</td> </tr> <tr> <td>SECRETARY</td> <td></td> <td></td> <td align="center">Y / N</td> </tr> </tbody> </table>	VOTE	BOARD #	INITIALS	(CIRCLE)	CHAIR	<u>9</u>	<u>[Signature]</u>	N	MEMBER			Y / N	SECRETARY			Y / N
VOTE	BOARD #	INITIALS	(CIRCLE)															
CHAIR	<u>9</u>	<u>[Signature]</u>	N															
MEMBER			Y / N															
SECRETARY			Y / N															

DOCKET NUMBER: 2681-11-2016 MOVED: _____ SECONDED: _____

CLAIMS/ERROR APPEALS REQUIRE LPV TO BE CALCULATED DURING HEARING

LAND Value If necessary	IMPROVEMENT Value If necessary	FULL CASH VALUE MULTIPLE See Worksheet <input type="checkbox"/>	LIMITED VALUE	CLASS or (M Mixed)	ASSMT RATIO * Mixed
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**ARTISTIC PAVER MFG PHOENIX INC
B088047201
TAX YEAR 2016
BOE CONTINUATION**

NOTICED VALUE:	1,730,488
TAXPAYER OPINION OF VALUE:	520,000
ASSESSOR RECOMMENDATION:	855,053

BASIS OF RECOMMENDATION:

Assessor recommends maintaining original acquisition cost and adjusting the life years for machinery and equipment only (schedule C). The life years for machinery and equipment will be adjusted from a 12-year life to a 10-year life. All equipment is considered in good to fair condition; however, since the production is taking place "in a very gritty and humid environment" it is noted in the appraisal that the equipment shows "mild to moderate to advanced rust (pg. 8)."

Upon research, Assessor's office could not locate substantial information pertaining to fair market value. Without make and model information on the equipment it was difficult to locate any comparables This makes using fair market value unrealistic.