

PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

Pursuant to A.R.S. § 42-16254

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- File this petition within **90 DAYS** of the date of the meeting with the Tax Officer. Include a copy of the Notice of Claim and the Tax Officer's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form (DOR 82130AA) with this petition if the agent did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 7 where applicable.

1. COUNTY Cochise PARCEL ID: 105-07-004 ACCOUNT NUMBER _____
 2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
 3. PROPERTY ADDRESS OR LEGAL DESCRIPTION 1802 East Fry Boulevard, Sierra Vista

4A. TYPE OR PRINT OWNER'S NAME AND ADDRESS AS LISTED ON TAX ROLL: <u>McDonald's Corporation c/o Doris Richard</u> <u>PO Box 496</u> <u>Sierra Vista, AZ 85636</u>	4B. MAIL DECISION TO: <u>Michael J Naifeh, Sage Tax Appeals</u> <u>6061 E Grant Rd</u> <u>Tucson, AZ 85712</u>
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5. COMPLETED BY: (Owner, Agent, or Attorney) Agent
Michael J Naifeh, Sage Tax Appeals, 6061 E Grant Rd, Tucson, AZ 85712 PHONE NUMBER (520) 300-6866

AGENTS ONLY: Dept. of Financial Institutions License Number 2011008, et al SBOE Number 914 (Pima and Maricopa Counties Only)

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the parcel ID number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.
Error in square footage listed. Correct square footage is 4,314 sq. ft.

	FROM (Currently)	LAND	TO (Proposed correction):	LAND
2020 TAX YEAR Current Year	PROPERTY CLASS <u>1</u>	<u>255,978</u>	PROPERTY CLASS <u>1</u>	<u>255,978</u>
	IMPS <u>1,417,202</u>	<u>1,417,202</u>	IMPS <u>1,237,525</u>	<u>1,237,525</u>
	FCV ASSMT RATIO <u>18</u>	<u>1,673,180</u>	FCV ASSMT RATIO <u>18</u>	<u>1,493,503</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,509,627</u>	LPV ASSMT RATIO <u>18</u>	<u>1,387,389</u>
2019 TAX YEAR One Year Prior	PROPERTY CLASS <u>1</u>	<u>255,978</u>	PROPERTY CLASS <u>1</u>	<u>255,978</u>
	IMPS <u>1,196,253</u>	<u>1,196,253</u>	IMPS <u>1,040,303</u>	<u>1,040,303</u>
	FCV ASSMT RATIO <u>18</u>	<u>1,452,231</u>	FCV ASSMT RATIO <u>18</u>	<u>1,296,281</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,437,741</u>	LPV ASSMT RATIO <u>18</u>	<u>1,283,347</u>
2018 TAX YEAR Two Years Prior	PROPERTY CLASS <u>1</u>	<u>255,978</u>	PROPERTY CLASS <u>1</u>	<u>255,978</u>
	IMPS <u>1,414,384</u>	<u>1,414,384</u>	IMPS <u>1,235,009</u>	<u>1,235,009</u>
	FCV ASSMT RATIO <u>18</u>	<u>1,670,362</u>	FCV ASSMT RATIO <u>18</u>	<u>1,490,987</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,670,362</u>	LPV ASSMT RATIO <u>18</u>	<u>1,490,987</u>
TAX YEAR Three Years Prior	PROPERTY CLASS _____	LAND _____	PROPERTY CLASS _____	LAND _____
	IMPS _____	IMPS _____	IMPS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____

8. I hereby request that the proposed correction above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

Michael J Naifeh 06/23/2021 naifeh@sagetaxappeals.com
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE EMAIL ADDRESS

BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	PROPERTY CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
DATE RECEIVED _____	DATE DECISION MAILED _____	CHAIRMAN OR CLERK OF THE BOARD _____		

RECEIVED
 COCHISE COUNTY
 BOARD OF SUPERVISORS

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY
DATE RECEIVED <u>1/27/2021</u>
NUMBER <u>20210127001</u>

Filed with the following Tax Officer:

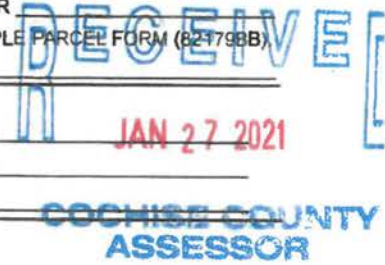
- COUNTY ASSESSOR (e.g. land, residential, commercial, etc.)
- DEPARTMENT OF REVENUE (e.g. mines, utilities, railroads, etc.)
- COUNTY BOARD OF SUPERVISORS (errors concerning the imposition of any tax rate)

DATE FILED: 1/19/2021 NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: Cochise PARCEL ID: 105-07-0040 ACCOUNT NUMBER _____
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (821798B)
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: 1802 E. Fry Blvd., Sierra Vista

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:
MCDONALD S CORPORATION C/O DORIS RICHARD
PO BOX 496
SIERRA VISTA, AZ 85636

4B. MAIL DECISION TO:
Michael J. Naifeh, Sage Tax Appeals
6061 E Grant Rd
Tucson AZ 85712



5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

Error in square footage listed. Correct square footage is 4314 sq. ft.

TAX YEAR	FROM (Currently)	LAND	TO (Proposed correction):	LAND
<u>2020</u> TAX YEAR Current Year	PROPERTY CLASS <u>1</u>	<u>255,978</u>	PROPERTY CLASS <u>1</u>	<u>255,978</u>
	IMPS <u>1,417,202</u>	<u>1,417,202</u>	IMPS <u>1,237,525</u>	<u>1,237,525</u>
	FCV ASSMT RATIO <u>18</u>	<u>1,673,180</u>	FCV ASSMT RATIO <u>18</u>	<u>1,493,503</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,509,627</u>	LPV ASSMT RATIO <u>18</u>	<u>1,387,389</u>
<u>2019</u> TAX YEAR One Year Prior	PROPERTY CLASS <u>1</u>	<u>255,978</u>	PROPERTY CLASS <u>1</u>	<u>255,978</u>
	IMPS <u>1,196,253</u>	<u>1,196,253</u>	IMPS <u>1,040,303</u>	<u>1,040,303</u>
	FCV ASSMT RATIO <u>18</u>	<u>1,452,231</u>	FCV ASSMT RATIO <u>18</u>	<u>1,296,281</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,437,741</u>	LPV ASSMT RATIO <u>18</u>	<u>1,283,347</u>
<u>2018</u> TAX YEAR Two Years Prior	PROPERTY CLASS <u>1</u>	<u>255,978</u>	PROPERTY CLASS <u>1</u>	<u>255,978</u>
	IMPS <u>1,414,384</u>	<u>1,414,384</u>	IMPS <u>1,235,009</u>	<u>1,235,009</u>
	FCV ASSMT RATIO <u>18</u>	<u>1,670,362</u>	FCV ASSMT RATIO <u>18</u>	<u>1,490,987</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,670,362</u>	LPV ASSMT RATIO <u>18</u>	<u>1,490,987</u>
TAX YEAR Three Years Prior	PROPERTY CLASS _____	LAND _____	PROPERTY CLASS _____	LAND _____
	IMPS _____	IMPS _____	IMPS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____

6. COMPLETED BY: (Owner, Agent, or Attorney)

Michael J. Naifeh, Sage Tax Appeals, 6061 E Grant Rd, Tucson, AZ 85712

(520) 300-6866

NAME / ADDRESS

TELEPHONE NUMBER

AGENTS ONLY: REAL ESTATE APPRAISAL DIVISION NUMBER 2011008 et al

SBOE NUMBER 914

Include a current Agency Authorization Form (82130AA) with this notice.

(PIMA AND MARICOPA COUNTIES ONLY)

7. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the property identified by parcel number in this claim. A description of the error and evidence to support the claim is provided above, or is attached.

SIGNATURE OF OWNER OR REPRESENTATIVE Michael J. Naifeh

EMAIL ADDRESS naifeh@sagetaxappeals.com

TELEPHONE (520) 300-6866

EMAIL ADDRESS

TELEPHONE

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICERS'S USE ONLY

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

- TAX OFFICER CONSENTS TO CLAIM OF ERROR.
- TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:

See attached

- NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows.

3/29/21 10:00AM Telephonic

Date Time Location

T. Offutt, Chief Appraiser

Name and title of Tax Officer's Representative (Please Print or Type)

T. Offutt

Signature of Tax Officer's Representative

3/23/21

Date

520-432-8650

Telephone Number



County of Cochise
OFFICE OF THE COUNTY ASSESSOR
 P.O. DRAWER 168
 BISBEE, ARIZONA 85603
 OFFICE: (520) 432-8650 FAX: (520) 432-8698
 E-Mail: assessor@cochise.az.gov

Philip S. Leindecker
 Assessor

Felix Dagnino
 Chief Deputy Assessor

RESULTS OF: NOTICE OF CLAIM NOTICE OF PROPOSED CORRECTION

Owner's Name: _____ MCDONALD S CORPORATION
 Parcel #: _____ 10507004
 PP Taxpayer ID #: _____
 Notice of Claim / Error #: _____ 202101274001
 Date: _____ 3/29/2021

Results of Review:

Results of Disputed Review: TELEPHONIC MEETING WITH OWNER'S AGENT ON 3/29/21. NOTIFIED OWNER'S AGENT OF FINDINGS AFTER REVIEW OF PROPERTY. NO FURTHER CHANGE TO COST LISTING IS WARRANTED. NO AGREEMENT WAS REACHED.

TAX YEAR 2020											
FROM				TO				DISPUTED DECISION			
LEGAL CLASS	1	LAND	255,978	LEGAL CLASS	1	LAND	255,978	LEGAL CLASS	1	LAND	\$ 255,978
		IMPS	1,417,202			IMPS	1,430,911			IMPS	\$ 1,430,911
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY	
ASST RATIO	18.00%	TOTAL FCV	1,673,180	ASST RATIO	18.00%	TOTAL FCV	1,686,889	ASST RATIO	18.00%	TOTAL FCV	\$ 1,686,889
		TOTAL LPV	1,509,628			TOTAL LPV	1,526,834			TOTAL LPV	\$ 1,526,835
TAX YEAR 2019											
FROM				TO				DISPUTED DECISION			
LEGAL CLASS	1	LAND	255,978	LEGAL CLASS	1	LAND	255,978	LEGAL CLASS	1	LAND	255,978
		IMPS	1,196,253			IMPS	1,212,806			IMPS	\$ 1,212,806
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY	
ASST RATIO	18.00%	TOTAL FCV	1,452,231	ASST RATIO	18.00%	TOTAL FCV	1,468,784	ASST RATIO	18.00%	TOTAL FCV	\$ 1,468,784
		TOTAL LPV	1,437,731			TOTAL LPV	1,437,731			TOTAL LPV	\$ 1,454,128
TAX YEAR 2018											
FROM				TO				DISPUTED DECISION			
LEGAL CLASS	1	LAND	255,978	LEGAL CLASS	1	LAND	255,978	LEGAL CLASS	1	LAND	255,978
		IMPS	1,414,384			IMPS	1,414,384			IMPS	1,414,384
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY	
ASST RATIO	18.00%	TOTAL FCV	1,670,362	ASST RATIO	18.00%	TOTAL FCV	1,670,362	ASST RATIO	18.00%	TOTAL FCV	1,670,362
		TOTAL LPV	1,670,362			TOTAL LPV	1,670,362			TOTAL LPV	1,670,362
TAX YEAR											
FROM				TO				DISPUTED DECISION			
LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND	
		IMPS				IMPS				IMPS	
		PERSONAL PROPERTY				PERSONAL PROPERTY				PERSONAL PROPERTY	
ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV	
		TOTAL LPV				TOTAL LPV				TOTAL LPV	



 SIGNATURE OF TAX OFFICER

4/30/2021

 DATE

AGENCY AUTHORIZATION FORM

Pursuant to A.R.S. § 42-16001

REAL ESTATE APPRAISAL DIVISION NUMBER 2011008 et al STATE BOARD OF EQUALIZATION NUMBER 914

- 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 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 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)

Sage Tax Appeals, LLC
 AGENT/FIRM NAME
Michael J Naifeh, et al 520-300-6866
 CONTACT PERSON TELEPHONE NUMBER
6061 E Grant Road
 MAILING ADDRESS
Tucson AZ 85712 naifeh@sagetaxappeals.com
 CITY, STATE, ZIP EMAIL ADDRESS

DESIGNATION MADE BY: (Type or Print)

Patann, Inc. McDonalds Corporation clo Doris Richards
 COMPANY NAME
Mr. Pat Richards Representative/Contact Person
 NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON TITLE
PO Box 496
 ADDRESS
Sierra Vista AZ 85636-0496
 CITY, STATE, ZIP TELEPHONE NUMBER EMAIL ADDRESS

I, the undersigned, hereby designate the above named 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).

X LeAnn Richards January 4, 2021
 SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY DATE
LeAnn Richards Owner Operator
 PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE) PRINT TITLE

COUNTY	PARCEL NUMBER	ACCOUNT NUMBER	COUNTY	PARCEL NUMBER	PERSONAL PROPERTY ACCOUNT NUMBER
02	104-01-1830		10	118-25-0070	
02	105-07-0040		10	132-13-0820	
02	107-56-028B		12	101-43-1000	
02	123-47-004L		12	102-01-099B	
02	203-25-0090				
02	409-09-0790				
10	103-21-029W				
10	118-25-004A				
10	118-25-006A				

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