

COCHISE COUNTY ASSESSOR

2018,2019,2020 VALUATION
(Petition for Review of Taxpayer Notice of Claim)



Cochise County Board of Equalization Hearing

PARCEL
105-07-004



County of Cochise
OFFICE OF THE COUNTY
ASSESSOR

PO Drawer 168 Bisbee, AZ 85603
(520) 432-8650 FAX (520) 432-8698
E-Mail: assessor@co.cochise.az.us

Philip S. Leindecker
Assessor

Felix Dagnino
Chief Deputy Assessor

DATE: 7/21/21

**ASSESSOR RECOMMENDATION TO
BOE**

Parcel 105-07-004 Owner's Name: McDonald's Corporation
C/O Doris Richards

Original	<u>2018</u> Year	FCV: <u>\$1,670,362</u>	Original Class: <u>1.12 18%</u>
		LPV: <u>\$1,670,362</u>	
Amended	<u>2018</u> Year	FCV: <u>\$1,670,362</u>	Amended Class: <u>1.12 18%</u>
		LPV: <u>\$1,670,362</u>	
Assessor's	<u>2018</u> Year		Recommended
Recommendation:		FCV: <u>\$1,670,362</u>	Class: <u>1.12 18%</u>
		LPV: <u>\$1,670,362</u>	

Basis:

Could not verify claim of error for tax year 2018 due to remodel of building in 2018



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**ASSESSOR RECOMMENDATION TO
BOE**

Parcel 105-07-004 Owner's Name: McDonald's Corporation
C/O Doris Richards

Original 2019 FCV: \$1,452,231 Original Class: 1.12 18%
Year

LPV: \$1,437,741

Amended 2019 FCV: \$1,468,784 Amended Class: 1.12 18%
Year

LPV: \$1,454,128

Assessor's 2019 Recommended
Year Class: 1.12 18%

Recommendation: FCV: \$1,468,784

LPV: \$1,454,128

Basis:

Physical Review 3/17/21. Remeasured building at 4913 square feet from 4833 square feet.



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DATE: 7/21/21

**ASSESSOR RECOMMENDATION TO
BOE**

Parcel 105-07-004 Owner's Name: McDonald's Corporation
C/O Doris Richards

Original 2020 FCV: \$1,673,180 Original Class: 1.12 18%
Year

LPV: \$1,509,628

Amended 2020 FCV: \$1,686,889 Amended Class: 1.12 18%
Year

LPV: \$1,526,834

Assessor's 2020 Recommended
Year Class: 1.12 18%

Recommendation: FCV: \$1,686,889

LPV: \$1,526,834

Basis:

Physical Review 3/17/21. Remeasured building at 4913 square feet from 4833 square feet.

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 (8217955)
 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:
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. 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.

RECEIVED
JUN 28 2021
COCHISE COUNTY ASSESSOR

	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>
	FCV ASSMT RATIO <u>18</u>	<u>1,417,202</u>	FCV ASSMT RATIO <u>18</u>	<u>1,237,525</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,673,180</u>	FCV ASSMT RATIO <u>18</u>	<u>1,493,503</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>
	FCV ASSMT RATIO <u>18</u>	<u>1,196,253</u>	FCV ASSMT RATIO <u>18</u>	<u>1,040,303</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,452,231</u>	FCV ASSMT RATIO <u>18</u>	<u>1,296,281</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>
	FCV ASSMT RATIO <u>18</u>	<u>1,414,384</u>	FCV ASSMT RATIO <u>18</u>	<u>1,235,009</u>
	LPV ASSMT RATIO <u>18</u>	<u>1,670,362</u>	FCV ASSMT RATIO <u>18</u>	<u>1,490,987</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 _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
		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
 SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE DATE 06/23/2021 EMAIL ADDRESS naifeh@sagetaxappeals.com

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

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

RECEIVED
JUN 16 2021

TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

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)

COCHISE COUNTY ASSESSOR

DATE RECEIVED 1/27/2021
NUMBER 20210127001

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

RECEIVED
JAN 27 2021
COCHISE COUNTY ASSESSOR

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

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

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

(520) 300-6866
TELEPHONE NUMBER
914

AGENTS ONLY: REAL ESTATE APPRAISAL DIVISION NUMBER 2011008 et al SBOE NUMBER _____
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: [Signature] naifeh@sagetaxappeals.com (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)

[Signature] 3/23/21 520-432-8650
Signature of Tax Officer's Representative Date 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. Leiendecker
 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

RECEIVED
JUN 28 2021
COCHISE COUNTY ASSESSOR

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%	18.00%	1,670,362	ASST RATIO	18.00%	TOTAL FCV	1,670,362	ASST RATIO	18.00%	TOTAL FCV	1,670,362
			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

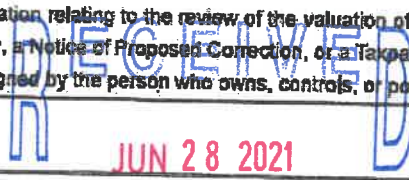
4/30/2021
 DATE

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

CONTACT PERSON 6061 E Grant Road 520-300-6866

MAILING ADDRESS Tucson AZ 85712 naifeh@sagetaxappeals.com

CITY, STATE, ZIP naifeh@sagetaxappeals.com

DESIGNATION MADE BY: (Type or Print)

Patann, Inc. McDonalds Corporation c/o Doris Richards

COMPANY NAME Mr. Pat Richards Representative/Contact Person

NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON PO Box 496 TITLE

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

NOTE: USE CONTINUATION FORM DOR 82130AAA TO LIST ADDITIONAL PARCELS
DOR 82130AAA (Revised 03/2018)

SKETCH/AREA TABLE ADDENDUM

Parcel No 105-07-004

Property Address 1802 E FRY BLVD

City SIERRA VISTA

State AZ

Zip 85635

Owner

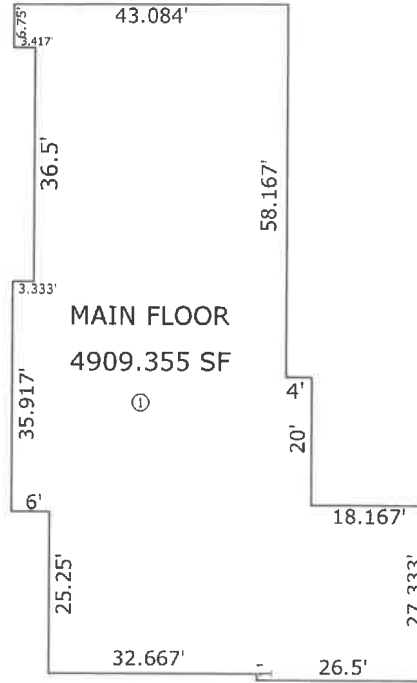
Client

Appraiser Name

SUBJECT

IMPROVEMENTS SKETCH

105-07-004
IMP 1



Scale: 1" = 30'

AREA CALCULATIONS SUMMARY

Code	Description	Factor	Net Size	Perimeter	Net Totals
GLA1	MAIN FLOOR	1.00	4909.3551	348.085	4909.3551

Comment Table 1

Comment Table 2

Comment Table 3

Net LIVABLE Area (rounded w/ factors) 4909

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AREA CALCULATIONS

Outline of Prior Events Parcel 105-07-004

- **1/27/21** Michael Naifeh, agent for the owner, filed a Notice of Claim for tax years 2018-2020 alleging that the square footage of the McDonald's restaurant in Sierra Vista on Fry Blvd was 4314 square feet. At the time the building was listed at 4833 square feet.
- **3/17/21** A physical review was performed by Ted Offutt Chief Appraiser and Felix Dagnino Chief Deputy Assessor. The building was measured using a tape measure. It was determined that the building was 4913 square feet in size. This area was entered into the database for Tax Year 2019 and 2020 resulting in an increase in Full Cash Value. The 2018 tax year could not be verified due to a substantial remodel to the building in 2018. The Notice of Claim was disputed, and a telephonic meeting was set to discuss the disputed valuation/listing on 3/29/21.
- **3/29/21** The meeting was held, and no resolution was reached. Mr. Naifeh stated he used a roller tape to measure the building.
- **6/28/21** Mr. Naifeh filed a petition for review of Taxpayer Notice of Claim stating that the building is 4314 square feet in size.

42-16251. Definitions

In this article, unless the context otherwise requires:

1. "Board" means the county board of equalization or the state board of equalization, as appropriate.
2. "Court" means either the superior court or tax court.
3. "Error" means any mistake in assessing or collecting property taxes resulting from:
 - (a) An imposition of an incorrect, erroneous or illegal tax rate that resulted in assessing or collecting excessive taxes.
 - (b) An incorrect designation or description of the use or occupancy of property or its classification pursuant to chapter 12, article 1 of this title.
 - (c) Applying the incorrect assessment ratio percentages prescribed by chapter 15, article 1 of this title.
 - (d) Misreporting or failing to report property if a statutory duty exists to report the property.
 - (e) Subject to the requirements of section 42-16255, subsection B, a valuation or legal classification that is based on an error that is exclusively factual in nature or due to a specific legal restriction that affects the subject property and that is objectively verifiable without the exercise of discretion, opinion or judgment and that is demonstrated by clear and convincing evidence, such as:
 - (i) A mistake in the description of the size, use or ownership of land, improvements or personal property.
 - (ii) Clerical or typographical errors in reporting or entering data that was used directly to establish valuation.
 - (iii) A failure to timely capture on the tax roll a change in value or legal classification caused by new construction, the destruction or demolition of improvements, the splitting of one parcel of real property into two or more new parcels or the consolidating of two or more parcels of real property into one new parcel existing on the valuation date.
 - (iv) The existence or nonexistence of the property on the valuation date.
 - (v) Property that is destroyed after the lien date.
 - (vi) Any other objectively verifiable error that does not require the exercise of discretion, opinion or judgment.
4. "Tax officer" means the department, county assessor or county treasurer, as applicable.
5. "Taxpayer" means the owner of real or personal property that is liable for tax.

42-16254. Notice of claim; response; petition for review; appeal

A. If a taxpayer believes that the taxpayer's property has been assessed improperly as a result of a property tax error, the taxpayer shall file a notice of claim with the appropriate tax officer, either personally or by certified mail, as follows:

1. If the alleged error concerns the valuation or classification of property by the county assessor, the notice shall be filed with the assessor. On receiving the notice, the assessor shall immediately transmit a copy to the department.
2. If the alleged error concerns the valuation or classification of property by the department, the notice shall be filed with the department.
3. If the alleged error concerns the imposition of any tax rate, the notice shall be filed with the county board of supervisors. The clerk of the board of supervisors shall notify each affected taxing entity to allow the entity to file a response to the claim.

B. The notice shall:

1. Be in a form prescribed by the department.
2. Clearly identify the subject property by tax parcel number or tax roll number and the year or years for which the correction is proposed.
3. State the claim and the evidence to support the claim for correcting the alleged error.

C. Within sixty days after receiving a notice of claim, the tax officer may file a written response to the taxpayer to either consent to or dispute the error and to state the grounds for disputing the error. A failure to file a written response within sixty days constitutes consent to the error, and the board of supervisors shall direct the county treasurer to correct the tax roll on the taxpayer's written demand supported by proof of the date of the notice of claim and the tax officer's failure to timely dispute the error.

D. If the tax officer disputes the error, the tax officer shall notify the taxpayer of a time and place for a meeting between a representative of the tax officer and the taxpayer or the taxpayer's representative within sixty days to discuss the basis for the dispute.

E. If, after the meeting, the parties agree on all or part of the notice of claim, the tax roll must be corrected promptly to the extent agreed on and any taxes that have been overpaid shall be refunded pursuant to section 42-16259.

F. If the parties fail to agree on all or part of the notice of claim, the taxpayer may file a petition with the board of equalization on a form prescribed by the department and shall send a copy to the tax officer by certified mail. The petition must be filed with the board within ninety days after the date of the meeting or it is barred. On receiving the petition, the board shall hold a hearing on the disputed issues in the notice of claim within thirty days and shall issue a written decision pursuant to the board's rules.

G. A party that is dissatisfied with the decision of the board may appeal the decision to court within sixty days after the date the board's decision is mailed, but any additional taxes that are determined to be due must be timely paid before delinquency for the court to retain jurisdiction of the matter. In addition, in order for a taxpayer to recover a refund for taxes paid in a preceding tax year as a result of an error, all taxes that were levied and assessed against the property for the tax year must be paid before delinquency in order for the court to retain jurisdiction of the matter.

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