

When recorded please return to:
BOARD OF SUPERVISORS
Clerk of the Board
219 East Cherry Ave
Flagstaff, AZ 86001

RESOLUTION NO. 2021-03

**A RESOLUTION OF THE BOARD OF EQUALIZATION OF
COCONINO COUNTY, ARIZONA, RECEIVING AND ACCEPTING THE HEARING
OFFICER'S DECISIONS FOR PETITIONS FOR REVIEW OF PERSONAL PROPERTY
FOR TAX YEAR 2021, HEARINGS CONDUCTED NOVEMBER 1, 2021**

WHEREAS, the Board of Supervisors has certain statutory authority pursuant to A.R.S. § 42-16103 to appoint a hearing officer to review petitions filed under A.R.S. § 42-19052; and,

WHEREAS, at a lawfully conducted meeting on June 23, 2020, the Board of Supervisors appointed Hearing Officer Howard C. (Chuck) Johnson; and,

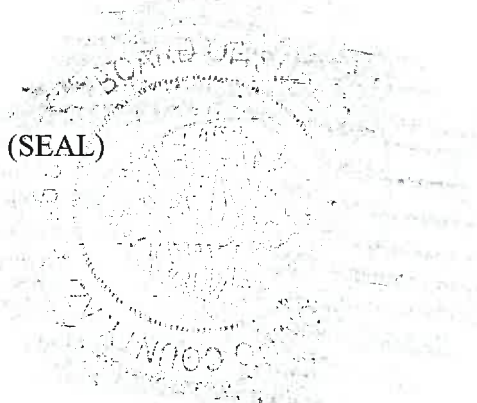
WHEREAS, the hearings were conducted according to A.R.S. § 42-16106 and A.R.S. § 42-19052 on November 1, 2021; and,

NOW THEREFORE BE IT RESOLVED that the Board of Equalization hereby receives and accepts the attached decisions from Hearing Officer Howard C. Johnson for Petitions for Review of Personal Property for Tax Year 2021 as listed in the attached Protest Master Log.

APPROVED AND ADOPTED this 16th day of November, 2021, by the Coconino County Board of Equalization.

AYES: 4
NOS: 0
ABSENT: 1

COCONINO COUNTY BOARD OF SUPERVISORS



[Signature]

Matt Ryan, Chair

APPROVED AS TO FORM:
[Signature]

Howard Brown, Board Attorney

ATTEST:
[Signature]

Clerk of the Board

PROTEST MASTER LOG

Petitions for Review of Personal Property TY2021

Parcel #	Account #	Owner & property address	Protest by	Original LPV	Adjusted LPV	LPV Change	Original FCV	Adjusted FCV	FCV Change
108-06-005G	P0021666	Aarons Inc 3506 E. Route 66, Flagstaff	Tax Agent	\$330,056	\$263,299	\$66,757	\$330,056	\$263,299	\$66,757
				<p>Decision Summary: The Hearing Officer received the testimony from the Appellant and the Assessor's staff and ordered a reduction to the full cash value of the parcel for 2021, as recommended by the Assessor's staff and agreed upon by the Appellant.</p>					
203-35-010-C	P0131472	IML Containers 14315 Old Route 66, Bellemont	Tax Agent	\$2,897,259	\$1,329,687	\$1,567,572	\$2,897,259	\$1,329,687	\$1,567,572
				<p>Decision Summary: Hearing Officer received the testimony from the Appellant and the Assessor's staff accepted the appeal with the U.S. Postal Service postmark of August 16, 2021 on the Certified Mail Receipt for the Assessor level appeal. Upon Hearing the BOE appeal of the personal property valuation, the Hearing Officer ordered a reduction to the full cash value of the parcel for 2021, as recommended by the Assessor's staff and agreed upon by the Appellant.</p>					

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RESOLUTION NO. 2021-04

**A RESOLUTION OF THE BOARD OF EQUALIZATION OF
COCONINO COUNTY, ARIZONA, RECEIVING AND ACCEPTING THE HEARING
OFFICER'S DECISIONS FOR PETITIONS FOR REVIEW OF VALUATION
TAX YEAR 2022, HEARINGS CONDUCTED NOVEMBER 1, 2021**

WHEREAS, the Board of Supervisors has certain statutory authority pursuant to A.R.S. § 42-16103 to appoint a hearing officer to review petitions filed under A.R.S. § 42-19052; and,

WHEREAS, at a lawfully conducted meeting on June 23, 2020, the Board of Supervisors appointed Hearing Officer Howard C. (Chuck) Johnson; and,

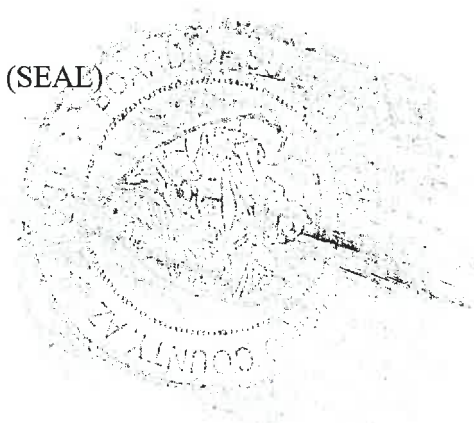
WHEREAS, the hearings were conducted according to A.R.S. § 42-16106 and A.R.S. § 42-19052 on November 1, 2021; and,

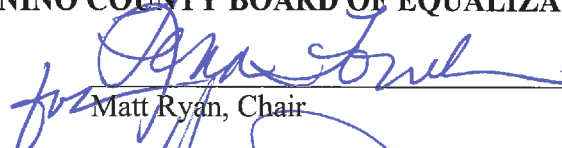
NOW THEREFORE BE IT RESOLVED that the Board of Equalization hereby receives and accepts the attached recommendations from Hearing Officer Howard C. Johnson for Petitions for Valuation Review for Tax Year 2022 as listed in the attached Protest Master Log.

APPROVED AND ADOPTED this 16th day of November 2021, by the Coconino County Board of Equalization.

AYES: 4
NOS: 0
ABSENT: 1

COCONINO COUNTY BOARD OF EQUALIZATION






Matt Ryan, Chair

APPROVED AS TO FORM:



Howard Brown, Board Attorney

ATTEST:



Lindsay Daley, Clerk of the Board

PROTEST MASTER LOG

Petitions for Review of Valuation TY2022

Parcel #	Account #	Owner & property address	Protest by	Original LPV	Adjusted LPV	LPV Change	Original FCV	Adjusted FCV	FCV Change
116-63-014	R0049608	Brent A. Gregory 6250 Saskan Ranch Circle, Flagstaff, AZ	owner	\$569,554	\$569,554	\$0	\$700,386	\$700,386	\$0
				<p>Decision Summary: The Hearing Officer received the testimony from the Appellant and the Assessor's staff and ordered a "No Change" to the full cash value of the parcel for 2022, as recommended by the Assessor's staff, as the value is fair and equitable.</p>					
112-20-013C	R0352567	Trailside Mar LLC 600 W. University Heights Dr., Flagstaff, AZ	Tax Agent	\$23,467,021	\$23,467,021	\$0	\$28,857,626	\$28,867,626	\$0
				<p>Decision Summary: The Hearing Officer received the testimony from the Appellant and the Assessor's staff regarding the Notice of Change appeal and the Hearing Officer ordered a "No Change" to the full cash value of the property, as recommended by the Assessor's staff, as the value is fair and equitable.</p>					

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RESOLUTION NO. 2021-02

**A RESOLUTION OF THE BOARD OF EQUALIZATION OF
COCONINO COUNTY, ARIZONA, RECEIVING AND ACCEPTING THE HEARING
OFFICER'S DECISION TO CORRECT THE FULL CASH VALUE OF
ACCOUNT #P0021666, PARCEL #108-06-005-G,
FOR TAX YEARS 2018, 2019 AND 2020**

WHEREAS, the Board of Supervisors has certain statutory authority pursuant to A.R.S. § 42-16103 to appoint a hearing officer to review petitions filed under A.R.S. §42-16105; and,

WHEREAS, at a lawfully conducted meeting on June 20, 2017, the Board of Supervisors appointed Hearing Officer Howard C. (Chuck) Johnson; and,

WHEREAS, a hearing was conducted according to A.R.S. § 42-16252, A.R.S. § 42-16106 and A.R.S. § 42- 19052 on November 1, 2021; and,

NOW THEREFORE BE IT RESOLVED that the Board of Equalization hereby receives and accepts the following decision regarding Account #P0021666, PARCEL #108-06-005-G:

The Hearing Officer received the testimony from the Appellant and the Assessor's staff and ordered a reduction to the full cash value of the parcel for 2018, 2019 and 2020, as recommended by the Assessor's staff and agreed upon by the Appellant and listed below.

Tax Year	Original FCV	Proposed Correction to FCV	Owner's Opinion of FCV	Assessor's Recommendation of FCV	Hearing Officer's Decision of FCV
2018	\$195,982	\$319,680	\$195,982	\$266,107	\$266,107
2019	\$192,894	\$333,186	\$192,894	\$254,667	\$254,667
2020	\$207,124	\$293,885	\$207,124	\$238,852	\$238,852

APPROVED AND ADOPTED this 16th day of November 2021, by the Coconino County Board of Equalization.

AYES: 4
NOS: 0
ABSENT: 1

COCONINO COUNTY BOARD OF EQUALIZATION



Matt Ryan, Chair

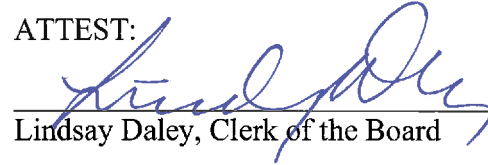
(SEAL)

APPROVED AS TO FORM:



Howard Brown, Board Attorney

ATTEST:



Lindsay Daley, Clerk of the Board