

**Mary Jo Furphy**  
Deputy Clerk

# Pima County Clerk of the Board

**Robin Brigode**

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520) 724-8449 • Fax: (520) 222-0448

Document and Micrographics Mgt. Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

March 5, 2015

Frank R. and Cheryl Hecht  
562 S. Sweet Ridge Dr.  
Vail, AZ 85641

RE: Appeal of the Review Officer's Decision regarding Parcel No. 305-24-4440

Dear Mr. and Mrs. Hecht:

Please be advised that in accordance with Board of Supervisors Policy D 22.10, the attached request to appeal the decision of the Review Officer has been scheduled for a hearing before the Pima County Board of Supervisors on Tuesday, March 17, 2015, at 9:00 a.m. or thereafter, at the following location:

Pima County Administration Building  
Board of Supervisors Hearing Room  
130 West Congress, 1st Floor  
Tucson, AZ 85701

If you have any questions regarding this hearing, please contact this office at 724-8449.

Sincerely,

A handwritten signature in cursive script that reads "Robin Brigode".

Robin Brigode  
Clerk of the Board

Attachment

c: Thomas Burke, Finance and Risk Management Director (Review Officer)  
Bill Staples, Pima County Assessor

23 February 2015

Pima County Clerk of the Board

Mail Stop:DT-AB5-130

130 W. Congress St.

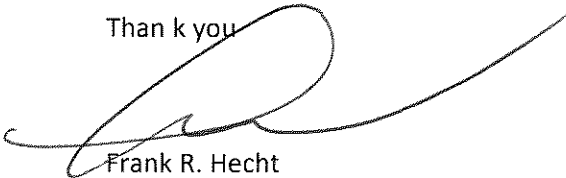
Tucson, Az. 85701

Attached is my request for appeal on the Primary Residence at 562 S. Sweet Ridge.

As per directed by your office I filed the attached claim with the Assessors Office on 20 February 2015.

Please advise as to what further action by me is required.

Thank you

A large, stylized handwritten signature in black ink, appearing to read 'Frank R. Hecht', is written over the printed name.

Frank R. Hecht

520-574-2834 (hm)

520-310-4034 (cell)

PER 251590144 PCQ KTF RD

Handwritten initials, possibly 'KTF', in black ink.

# 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 based on valuation or classification.  
☐ DEPARTMENT OF REVENUE based on valuation or classification.  
☐ COUNTY BOARD OF SUPERVISORS based on an error of tax rate.

DATE RECEIVED \_\_\_\_\_  
 NUMBER \_\_\_\_\_

DATE FILED: \_\_\_\_\_ NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: Pima BOOK / MAP / PARCEL / SPLIT: 305 - 24 - 1 - 100  
 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: \_\_\_\_\_

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:

FRANK AND CHERYL HECHT  
565 E. SAVANNAH AVE  
JAIL AZ 85641

4B. MAIL DECISION TO:

FRANK AND CHERYL HECHT  
562 SO. SWEET RIDGE DR  
JAIL AZ 85641

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

THIS PROPERTY IS A RENTAL - PRIMARY RESIDENCE IS  
562 SO. SWEET RIDGE DR JAIL AZ 85641

TAX YEAR	FROM (Currently):	LAND	TO (Proposed Correction):	LAND
Current Year	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____
One Year Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____
Two Years Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____
Three Years Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	IMPS _____ TOTAL FCV _____ TOTAL LPV _____

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

FRANK R. HECHT 562 SO. SWEET RIDGE JAIL AZ 85641 574 2834  
 NAME / ADDRESS TELEPHONE NUMBER

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER \_\_\_\_\_

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

SBOE NUMBER \_\_\_\_\_

(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 \_\_\_\_\_

TELEPHONE 520 574 2834

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

FOR OFFICIAL USE ONLY

☐ TAX OFFICER CONSENTS TO CLAIM OF ERROR.

☐ TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:

\_\_\_\_\_

\_\_\_\_\_

☐ NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows. If you do not plan to attend the meeting, please notify the tax officer. (See instructions)

Date \_\_\_\_\_ Time \_\_\_\_\_ Location \_\_\_\_\_

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

Signature of Tax Officer's Representative \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

FOR OFFICIAL USE ONLY



**PIMA COUNTY  
DEPARTMENT OF FINANCE AND RISK MANAGEMENT**

Thomas E. Burke, Director

February 19, 2015

HECHT FRANK & CHERYL CP/RS  
562 S SWEET RIDGE DR  
VAIL AZ 85641

**NOTICE OF REVIEW OFFICER'S DECISION  
ON RECLASSIFICATION OF RESIDENTIAL PROPERTY**

Re: Parcel: 305244440  
Situs Address: 562 S SWEET RIDGE DR

Based on the information you have provided for review, your request for reclassification of the above referenced parcel to Legal Class 3, Primary Residence for Tax Year 2015 is denied.

Within twenty days of the mailing date above, the property owner has the right to request a hearing before the Board of Supervisors to appeal this decision. Appeals should be submitted in writing to the Pima County Clerk of the Board, Mail Stop: DT-AB5-130, 130 W. Congress St., Tucson, AZ 85701. Property owners will be notified of the hearing schedule.

If you require additional information, please contact Kevin Frakes at (520) 724-8069 or Craig Horn at (520) 724-4278.

Thomas E. Burke  
Finance & Risk Management Director  
Review Officer

c: Pima County Assessor  
Pima County Treasurer  
Pima County Clerk of the Board of Supervisors