

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

TX 2012-000725

03/24/2015

HONORABLE CHRISTOPHER WHITTEN

CLERK OF THE COURT
A. Quintana
Deputy

MOON VALLEY COUNTRY CLUB

JAMES G BUSBY JR.

v.

MARICOPA COUNTY

KATHLEEN ANN PATTERSON

RULING

Defendant's Motion for Summary Judgment, filed November 21, 2014 is now fully briefed and pending.

A.R.S. § 42-16212(B) mandates a presumption that the value established by the county assessor is correct. In order to overcome this presumption, the taxpayer must present competent evidence that the value assessed is excessive. *Eurofresh, Inc. v Graham County*, 218 Ariz. 382 (App. 2007). Such evidence must be "derived by standard appraisal methods and techniques which are shown to be appropriate under the particular circumstances involved." *Inspiration Consol Copper Co. v AZDOR*, 147 Ariz. 216, 223 (App. 1985). Plaintiff has come forward with admissible evidence sufficient to overcome the presumption of correct valuation. The only evidence Plaintiff offers is a report, prepared in connection with a bankruptcy proceeding, describing the value of the property on July 27, 2012. The relevant value here, however is the value in January 1, 2012. Even if the report were admissible (there is no witness disclosed which could lay foundation for its admission), the value on a date different than statutes require here, is not relevant.

For these reasons, Defendant's November 21, 2014 Motion for Summary Judgment is granted.

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Arizona Tax Court - ATTENTION: eFiling Notice

Beginning September 29, 2011, the Clerk of the Superior Court will be accepting post-initiation electronic filings in the tax (TX) case type. eFiling will be available only to TX cases at this time and is optional. The current paper filing method remains available. All ST cases must continue to be filed on paper. Tax cases must be initiated using the traditional paper filing method. Once the case has been initiated and assigned a TX case number, subsequent filings can be submitted electronically through the Clerk's eFiling Online website at <http://www.clerkofcourt.maricopa.gov/>

NOTE: Counsel who choose eFiling are strongly encouraged to upload and e-file all proposed orders in Word format to allow for possible modifications by the Court. Orders submitted in .pdf format cannot be easily modified and may result in a delay in ruling.