

THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

TX 2017-000169

03/31/2017

HONORABLE CHRISTOPHER WHITTEN

CLERK OF THE COURT

T. Cooley

Deputy

MARICOPA COUNTY

KATHLEEN ANN PATTERSON

v.

DQCANTADA RANCH L L C

JAMES G BUSBY JR.

COMM. GARBARINO
DOCKET - PB-MH-TX-CCC
DOCKET-CIVIL-CCC
FILE ROOM-CSC

MINUTE ENTRY

The Court has considered Defendant's Notice of Election to Use Small Claims Procedures and Answer to Complaint and Notice of Property Tax Appeal filed February 6, 2017, and Plaintiff's Controverting Statement and Objection filed February 15, 2017.

A.R.S. § 12-172(A)(1) gives the small claims division of the Tax Court jurisdiction over "Disputes concerning the valuation or classification of property in which ... the full cash value of all real and personal property does not exceed two million dollars." The Court does not believe that the procedural posture of the litigation is of critical importance. This case is couched as an error correction. But the alleged error is one concerning the valuation and/or classification of Defendant's property, and is disputed; the County does not assert that the full cash value exceeds the jurisdictional limit. Under the statute, the taxpayer has the option of using the small claims procedure. He thereby foregoes, and the County also loses, the opportunity to appeal an adverse decision. This Court may not deny transfer on the ground that the County would like to retain the right of appeal.

Therefore, it is ordered transferring this case to the Small Claims Division under cause number **ST2017-000124** for all further proceedings.