BEFORE THE ARIZONA STATE BOARD OF APPRAISAL

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ARIZONA BOARD OF APPRAISAL

In the Matter of: **THOMAS M. KITTELMANN** Certified Residential Appraiser Certificate No. 20662	Case Nos. 2545, 2546, 2547 and 2548 **CONSENT AGREEMENT AND ORDER FOR THIRTY-DAY SUSPENSION**

In the interest of a prompt and judicious settlement of the above-captioned matters before the Arizona Board of Appraisal ("Board") and consistent with public interest, statutory requirements and responsibilities of the Board, and pursuant to A.R.S.§ 32-3601 *et seq.* and A.R.S. §41-1092.07(F)(5), Thomas M. Kittelmann, ("Respondent"), holder of certificate no. 20662 and the Board enter into this Consent Agreement, Findings of Fact, Conclusions of Law and Order For Thirty-Day Suspension ("Consent Agreement") as the final disposition of this matter.

On November 20, 2008, the Board held an Informal Hearing to discuss the above-captioned matters. Respondent appeared personally and on his own behalf. At the conclusion of the Informal Hearing, the Board voted the matters to formal hearing for the possible suspension of Respondent's certificate. In lieu of further administrative proceedings, the parties enter into Consent Agreement and Order For Thirty-Day Suspension.

JURISDICTION

1. The Arizona State Board of Appraisal ("Board") is the state agency authorized pursuant to A.R.S. § 32-3601 *et seq.*, and the rules promulgated thereunder, found in the Arizona Administrative Code ("A.A.C." or "rules") at R4-46-101 *et seq.*, to regulate and control the licensing and certification of real property appraisers in the State of Arizona.

2. Respondent holds a certificate as a Certified Residential Appraiser in the State of Arizona, Certificate No. 20662, issued on June 29, 1992 pursuant to A.R.S. § 32-3612.

CONSENT AGREEMENT

Respondent understands and agrees that:

1. The Board has jurisdiction over Respondent and the subject matter pursuant to A.R.S. § 32-3601 *et seq.*

2. Respondent has the right to consult with an attorney prior to entering into this Consent Agreement.

3. Respondent has a right to a public hearing concerning this case. He further acknowledges that at such formal hearing he could present evidence and cross-examine witnesses. Respondent irrevocably waives his right to such a hearing.

4. Respondent irrevocably waives any right to rehearing or review or to any judicial review or any other appeal of these matters.

5. This Consent Agreement shall be subject to the approval of the Board and will be effective only when signed by the Executive Director and accepted by the Board. In the event that the Board does not approve this Consent Agreement, it is withdrawn and shall be of no evidentiary value and shall not be relied upon nor introduced in any action by any party, except that the parties agree that should the Board reject this Consent Agreement and this case proceeds to hearing, Respondent will assert no claim that the Board was prejudiced by its review and discussion of this document or any records relating thereto.

6. The Consent Agreement, once approved by the Board and signed by the Respondent, shall constitute a public record which may be disseminated as a formal action of the Board.

FINDINGS OF FACT

2545

This matter deals with an appraisal conducted and report written by Respondent of a single family residence located at 3270 E. 5th Street, Tucson, AZ 85716 with a date of value of January 10, 2006. On or about September 25, 2008, the Board's investigation revealed the following:

1. The subject property was a 2,771 square foot house built in 1950. It had been sold twice in the year prior to the appraisal. It sold through the MLS in April 2005 at $425,000, and sold again in a private transaction in November 2005 at $700,000. The Respondent reported but did not analyze the subject's prior transactions. The appraisal was for a private purchase transaction with a purported contract price of $840,000.

2. Respondent searched for sales based primarily on sales price, with a range that introduced significant bias into the appraisal process. For a property that had sold through the MLS with typical market exposure at $435,000 only seven months earlier, Respondent searched for sales with a price range from $600,000 to $1, 200,000. There were no searches for residential data under $600,000. By limiting the market search to properties over $600,000, Respondent biased the appraisal results and failed to discover relevant sales that were potentially more comparable to the subject than the sales used in the report.

3. No neighborhood-level market analysis was in the workfile, and there was no record of where the analysis might be found if it were kept elsewhere.

4. All of the sales used in the report sold considerable higher than the subject had sold for less than two months earlier. Lower priced sales were available but were not used in the report.

5. All of the sales were larger in living area than the subject by several hundred square feet or more. Sales more similar in living area were available but were not used in the report.

6. Sales 1 and 2 were both Joesler homes built in the early 1930's. Joesler was a well-known local architect whose buildings command a significant premium in the local market. These sales were significantly superior to the subject in design and market appeal. This fact was neither mentioned nor adjusted for.

7. Sale 3 had been gutted and fully reconstructed inside less then five years earlier. It was over 1,000 square feet larger than the subject in gross living area. The $25/square foot living area adjustment was completely unsupported by data in the workfile.

8. The Respondent performed as an advocate for the purported contract price.

9. Sale 3 occurred eight months prior to the effective date of the report. The report indicates that the market was increasing at the time. No time/market condition adjustments were made. No support for the lack of time/market condition adjustments was in the repot or the workfile.

10. The subject was located on an east-west arterial street. None of the three sales had any traffic influence. There was no support for the traffic adjustments that were made on all three sales, which amounted to less than 1% of the Respondent's opinion of value.

11. The subject is located in an area of central, urban Tucson that has been fully developed for several decades. The report indicates the neighborhood is "suburban," "25-75%" built up, and undergoing "rapid" growth. These neighborhood descriptors are erroneous and misleading.

12. The neighborhood market description indicates that property values were increasing, with shortages of inventory. The addendum states that values in the Tucson metropolitan area had increased from 10-40% in the past year. Yet the Respondent made no adjustments for sales that were over six months old, and stated in the same addendum: "Supply & demand are relatively stable in the subject neighborhood, with values generally increasing, although there is not enough data to support a time adjustment at present." This is conflicting information, and generally misleading. There is no data in the workfile to support any of the neighborhood market comments.

13. In his response to the complaint, the Respondent states "In hind site (sic), I may have made technical errors, or relied too heavily on the experience of a trainee assisting with the report." There is no mention of a trainee in the report. The report makes no mention of assistance by anyone.

14. The Respondent signed a certification stating "I personally prepared all conclusions and opinions about the real estate that were set forth in this appraisal report.

If I relied on significant real property assistance from any individual or individuals in the performance of this appraisal or the preparation of this appraisal report, I have named such individual(s) and disclosed the specific tasks performed in this appraisal report." (Item 19 of Appraiser's Certification). This certification is false and misleading because the Respondent, by his own subsequent admission, relied on the assistance of a trainee in developing the appraisal.

15. The report was signed on January 18, 2006. The report contains a comparable sale that did not close until February 2006 (Sale 1).

16. The report states that the borrower is Horner. Around the effective date of the report, the borrower was actually McGowan according to the appraisal request. The information about Horner being the buyer was not faxed to the Respondent until after the report was signed.

17. The report states the Respondent's certificate expires on 06/30/2009. That certificate was not even issued until 06/26/2007, almost a year and a half after the signature date on the report.

18. The report was modified after it was signed. There was no disclosure of any of these modifications in the report.

19. The Respondent did not keep true copies of the report in the workfile.

2546

This matter deals with an appraisal conducted and report written by Respondent of a single family residence located at 1240 N. Norris Avenue, Tucson, AZ 85719 with a

date of value of May 25, 2006. On or about September 25, 2008, the Board's investigation revealed the following:

1. The subject is relatively new custom house with a guest house, located in an area of older homes, many of which have some level of historic status.

2. The report states that the subject was listed for sale on the effective date of the appraisal, but the dates and list prices are not reported and there is no analysis of the listing history.

3. Market research was severely limited by price. There were no market data searches in the file that showed relevant property characteristics as search parameters. All of the market searches were by price.

4. According to the Tucson MLS, there were 28 sales of houses built in 1990 or after, from 1,500 to 3,000 square feet in living area, that sold in the 12 months prior to the effective date of the appraisal within a two mile radius of the subject. These sales ranged from $215,000 to $595,000, with a median of $370,750 and an average sales price of $396,234. None of these sales was considered in the appraisal.

5. By limiting the market searches to properties over $650,000 the Respondent introduced bias into the appraisal process and failed to discover relevant sales that were potentially more comparable to the subject that the sales used in the report.

6. No neighborhood-level market analysis was in the workfile, and there was no record of where the analysis might be found if it were kept elsewhere.

7. In his reply to the complaint the Respondent states: "The order first placed in my workfile indicated that the Appraisal was initially requested on April 25, 2006, and the contract purchase price was $950,000. After my inspection and appraisal, I determined the estimated value of the property was $783,000. It was after my initial estimate, that the contract price was amended and the contract value was changed to $780.000." There is nothing in the workfile to substantiate this claim. If the Respondent did inspect and appraise the property in the time frame, the Respondent failed to keep any record of it in the workfile. With the exception of one listing that was generated in January 2006, there is no market research in the workfile generated before 5/25/2006, which was the effective dated of the appraisal. The amendment lowering the contract price had been faxed to the appraiser six days before, on 05/19/2006. Nothing in the workfile explains why there was no apparent work done on the appraisal between 4/25/2006 and 5/19/2006.

8. All of the sales in the report were at least 49 years older than the subject. Most were 60-70 years older than the subject. The subject was built in 2001. There were no sales of recently constructed houses in the report, and the across-the-board age difference adjustments were unsupported. Sales of recently constructed houses were available, but were not used.

9. Sale 2 was designed by Joesler. Joesler was a well-known local architect whose buildings command a significant premium in the local market. This fact was neither mentioned nor adjusted for in the report.

10. The Sales Comparison Approach comments state "All sales were given relatively equal weight in the market analysis and have closed escrow." Sale 4 was under contract at the time, and did not close escrow until 06/22/2006, nearly a month after the effective date of the report. The statement was misleading.

11. Sale 4 closed escrow at $750,000, not the $785,000 listed price in the report. Sale 4 was under contact at the time of the appraisal. Nothing in the report indicated the price reported for Sale 4 was the listed price and not the contract price. The use of the listed price rather than the contracted price resulted in overstating the adjusted value of the sale by at least $35,000.

12. Sale 4 had a 1,072 square foot guest house, according to the MLS listing. The subject's guest house was 364 square feet. No adjustment was made for the large difference in guest house size.

13. The report contains numerous errors, such as checking "suburban" even though the property is located in central, urban Tucson, and stating the zoning as "CR-4" (a Pima County zoning designation) when it is actually "R-1", a City of Tucson zoning designation. In the Cost Approach the estimated remaining economic life is stated as 58 years in one place, and 65 years in another.

14. By his own admission in his reply to the complaint, the Respondent relied upon a trainee for assistance with the appraisal. No assistance was disclosed in the report. The Respondent signed a certification stating "I personally prepared all conclusions and opinions about the real estate that were set forth in this appraisal report. If I relied on significant real property assistance from any individual or individuals in the

performance of this appraisal or the preparation of this appraisal report, I have named such individual(s) and disclosed the specific tasks performed in this appraisal report." (Item 19 of Appraiser's Certification). This certification is false and misleading because the Respondent, by his own subsequent admission, did rely on the assistance of someone else in developing the appraisal.

2547

This matter deals with an appraisal conducted and report written by Respondent of a single family residence located at 3114 N. Spirit Dancer Trail, Tucson, AZ 85749 with an effective date of value of January 15, 2006. On or about September 25, 2008, the Board's investigation revealed the following:

1. The effective date of the appraisal was 1/15/2006. The report was signed on 2/01/2006. The report cites a certified residential appraisal certificate that expires on 6/30/2009. The referenced certificate was issued on 6/26/2007, approximately a year and a half AFTER the signature date on the report. The report has been modified since the signature date, and is not a true copy of the original report submitted to the client. There is no disclosure in the report about what was modified.

2. The appraisal request stated that the property was selling for $950,000. The escrow instructions were the only documentation regarding the sale terms in the workfile. The escrow instructions refer to a different buyer than the borrower name in the appraisal request. The escrow instructions contained a type sales price of $925,000, with that number crossed out and $950,000 written in by hand. There are no initials or other indication of who made the change, or when it was made.

3. The buyer on the escrow instructions is Horner, who is not the borrower indicated on the appraisal request. The borrower on the appraisal request is McGowan. It is unusual that the borrower on the appraisal request does not match the buyer's name on the escrow instructions, when the appraisal was ordered for a purchase transaction.

4. The subject previously transferred at $825,000 in a private transaction that recorded on 7/29/2005. The subject had been exposed to the market for approximately 43 days and was withdrawn from the MLS approximately 17 days prior to the recordation of the private sale.

5. There was no discussion in the appraisal or the workfile about the subject's prior sale being a private transaction despite its having been listed in the MLS. The Respondent reported the prior sale but did not analyze it.

6. All of the comparable searches and market analyses were price limited in ways that introduced significant bias into the appraisal process. There were no searches in the workfile that included properties under $800,000.

7. MLS sales in the subject's township and range similar to the subject in age, living area, and lot size ranged from $554,000 to $776,000 in the year preceding the effective date of the report. The median sales price of those properties was $632,000. None of these sales was considered in the appraisal due to the search criteria that excluded all sales below $800,000.

8. All of the sales in the report are over 5 months old. They were all prior to or contemporaneous with the subject's prior sale nearly six months earlier. More recent sales were available, but were not used in the report.

9. All of the sales in the report sold well above the subject's prior sales price, even through they occurred prior to or contemporaneous with that prior sale. There were several recent, lower price sales that were not used in the report.

10. All of the sales used were larger than the subject in living area. Sales that were similar or smaller in living area did exist, but were not used in the report.

11. There were two MLS sales on the subject's street, with similar lots and locational features. Only one of these sales was used in the report. The sale that was approximately six months old was used in the report as Sale 1.

12. Sale 1 had a main house that was over 700 square feet larger than the subject with superior features such as a media room with a high definition home theater system. It also had a 1,001 square foot guest house, seven garage bays including an RV garage (the report only mentions five garage bays), and a pebbletec pool and spa with flagstone terracing, a built in BBQ and built in seating in the patio area. The subject was much smaller in living area with no home theater or comparable features. The subject had a three car garage, no guest house, and a plain rectangular pool (see aerial photos, and pool photo in report). Sale 1 had features significantly superior to the subject. These features were either falsely reported as similar, or only minimal adjustments were made.

13. Sale 3 was 674 square feet larger than the subject, on a much larger lot (4.1acres) that was completely enclosed with a perimeter wall. The report mentioned the pool but failed to mention or adjust for Sale 3's outdoor kitchen, waterfall, private well (in addition to City water), RV garage, workshop with ½ bath, or its masonry stucco

perimeter wall, all of which were superior to the subject's relatively plain pool and patio wall.

14. By searching for and selecting sales based on sales price and not on physical characteristics of the subject property the Respondent performed as an advocate in the direction of the purported sales price, even through the Respondent's opinion of value did not quite reach the sales price indicted on the appraisal request. The analysis excluded sales that were more recent and more comparable to the subject than the sales used in the report. There was no indication in the workfile that the Respondent ever considered those properties with similar physical characteristics.

15. The Respondent did search for comparable land sales to support the site value.

16. The report cites Marshall & Swift Residential Cost Handbook as the source of the cost data for the Cost Approach. It cites the quality rating form the cost service as "Custom." Marshall & Swift Residential Cost Handbook does not have a "Custom" quality rating. Quality ratings from Marshall & Swift are Fair, Average, Good, Very Good, and Excellent.

17. The report cites the effective date of the cost data as "12/2001." Marshall & Swift updates its Residential Cost Handbook quarterly. The appraisal was done in January, 2006. The Respondent's cost data had not been updated in five years.

18. The Respondent failed to adequately support the improvements analysis in the Cost Approach.

19. Item 16 in the appraiser's certification states: "I stated in this appraisal report my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the assumptions and limiting conditions in this appraisal report". The appraiser falsely certified that Item 16 was true. The analysis was biased.

2548

This matter deals with an appraisal conducted and report written by Respondent of a single family residence located at 4130 E. Cooper Street, Tucson, AZ 85711 with an effective date of value of May 4, 2006. On or about September 25, 2008, the Board's investigation revealed the following:

1. There is no record of the appraisal request in the workfile.

2. The Respondent's response indicates the report was ordered by Choice One Mortgage, Inc. The report stated Intellichoice Mortgage Services was the lender/client.

3. The subject was an active listing on May 4, 2006, the effective date of the appraisal. It was listed at $549,000.

4. The subject had previously sold in May 2005 at $360, 000.

5. The market data in the workfile was derived from searches that were significantly limited by price. Search criteria were limited to sales between $400,000 and $700,000. The criteria would have excluded the subject's own prior sale from the search results.

6. The report was signed on May 9, 2006. The front page of the Uniform Residential Appraisal Report (URAR) contains a reference to the contract dated May 10,

2006. The report was amended after the signature date, without disclosure of what was changed or how it might have affected value.

7. The appraisal report says "The contract was analyzed by the appraiser." There was no description or explanation of the analysis results.

8. The report states there was no known financial assistance being paid by any party for the buyer. The escrow instructions state that the seller was to pay up to 6% toward the buyer's closing costs. The report is in error.

9. The neighborhood section of the Uniform Residential Appraisal Report (URAR) indicates a stable market with demand and supply in balance, and 3-6 month marketing times. This is in direct contradiction to the addendum comments which state "Within the last year, and especially the last 6 months, values in the Tucson metropolitan area have increased from 10-40%" and "There has been a shortage of homes for sale." This conflicting information is confusing and misleading.

10. The report erroneously indicates the site size as +/- 17,859 square feet, which is approximately 0.4 acre. In reality the site is approximately 9,327 square feet, or approximately 0.21 acre. The dimensions on the plat, which is in the appraisal report, are 85′ x 108.65′ x 70′ x 127.15′. It is clear from the plat dimensions that the property cannot be anywhere near as large as was stated in the report. The Respondent failed to verify the site size.

11. Sale 1 was a territorial style custom house built in the same year as the subject, and located in the subject's subdivision. That is where the similarities end. Sale 1 was truly on a much larger lot of approximately 0.4 acre, nearly double the subject's

actual lot size. Sale 1 was a registered historic property which is usually accompanied by significant tax breaks. Sale 1 had custom Pella windows, a fully remodeled kitchen, pergo floors, and generally superior features and appeal. No mention was made of these significant differences, and no adjustments were made.

12. Sale 2 was custom home designed by Joesler, an architect whose houses typically command a significant premium in the local market. According to the listing it had been the architect's own house. There is no mention of the architect or the typical market reaction to the architect's property in the report, which referred to the property as a "ranch" style design.

13. Sale 3 is superior to the subject in construction quality and curb appeal. It is also on a significantly larger lot than the subject. Sale 3 closed nearly a year before the effective date of the appraisal. No time/market condition adjustments were made.

14. Despite the addendum comment that "within the last year and especially within the last 6 months, values in the Tucson metropolitan area have increased from 10-40%," three paragraphs later the addendum states "Market data does not support a time adjustment for comps over 6 months."

15. Sale 4 is located outside the neighborhood boundaries described in the report. There is no discussion of the possibility of a locational difference in value, and no location adjustment was made. Sale 4 had an extensively remodeled interior that would appeal to a broad spectrum of buyers. It was superior to the subject in the interior features but this was neither discussed nor adjusted for in the sales analysis.

16. Sale 5 was an active listing, not a sale. The report shows a price of $599,000. According to the Tucson MLS, on the effective date of the appraisal Sale 5 was listed at $639,000. It was not lowered to $599,000 until May 23, 2006, which was 13 days AFTER the signature date on the report. The report was amended after the signature date, without disclosure.

17. The report contains numerous errors that affect the credibility of the report. For example, the report erroneously states the subject's zoning classification to be "CR-4". "CR-4" is a Pima County classification. The subject is actually in urban Tucson, and it is zoned "R-1". The report also states the neighborhood is urban. The neighborhood is centrally located in the city of Tucson. It is definitely urban.

18. There is not true copy of an un-amended report in the workfile.

19. There was no mention of an assistant in the report.

CONCLUSIONS OF LAW

1. Pursuant to A.R.S. § 32-3635, a certified or licensed appraiser in the State of Arizona must comply with the standards of practice adopted by the Board. The Standards of Practice adopted by the Board are codified in the USPAP edition applicable at the time of the appraisal.

2. The conduct described above constitutes violations of the following provisions of the USPAP, 2005 edition: Standards Rule 1-1(a), (b) and (c); Standards Rule 1-5(a) and (b); Standards Rule 2-1(a); Standards Rule 2-2(b)(ix); and Standards Ethics Rule—Conduct and Recordkeeping.

2546

3. The conduct described above constitutes violations of the following provisions of the USPAP, 2005 edition: Standards Rule 1-1(a) and (c); Standards Rule 1-5(a); Standards Rule 2-1(a); Standards Rule 2-2(b)(ix); Standards Ethics Rule – Conduct.

2547

4. The conduct described above constitutes violations of the following provisions of the USPAP, 2005 edition: Standards Rule 1-1(a), (b) and (c); Standards Rule 1-4(a) and (b)(ii); Standards Rule 2-2(b)(ix); Standards Ethics Rule – Conduct and Recordkeeping.

2548

5. The conduct described above constitutes violations of the following provisions of the USPAP, 2005 edition: Standards Rule 1-1(a) and (c); Standards Rule 1-5(a); Standards Rule 2-1(a); Standards Rule 2-2(b)(ix); Standards Ethics Rule – Conduct and Recordkeeping.

ORDER

Based upon the foregoing Findings of Fact and Conclusions of Law, the parties agree to the following:

1. **Upon the effective date of this Consent Agreement, Respondent's Certificate as a Certified Residential Appraiser shall be suspended for a period of thirty (30) days.** During the period of suspension, Respondent shall not issue a verbal or written appraisal, appraisal review or consulting assignment involving real property in the State of Arizona. The effective date of this Consent Agreement is that date that

the Consent Agreement is signed by the Board President or by the Board's Executive Director on behalf of the Board.

2. If, between the effective date of this Consent Agreement and the cessation of Respondent's period of suspension, Respondent fails to renew his license while under this Consent Agreement and subsequently applies for a license or certificate, the remaining terms of this Consent Agreement, including any remaining period of suspension, shall be imposed if the application for license or certificate is granted.

3. Respondent has read and understands this Consent Agreement as set forth herein, and has had the opportunity to discuss this Consent Agreement with an attorney or has waived the opportunity to discuss this Consent Agreement with an attorney. Respondent voluntarily enters into this Consent Agreement for the purpose of avoiding the expense and uncertainty of an administrative hearing.

4. Respondent understands that he has a right to a public administrative hearing concerning each and every allegation set forth in the above-captioned matter, at which administrative hearing he could present evidence and cross-examine witnesses. By entering into this Consent Agreement, Respondent freely and voluntarily relinquishes all rights to such an administrative hearing, as well as all rights of rehearing, review, reconsideration, appeal, judicial review or any other administrative and/or judicial action, concerning the matters set forth herein. Respondent affirmatively agrees that this Consent Agreement shall be irrevocable.

5. Respondent understands that this Consent Agreement, or any part thereof, may be considered in any future disciplinary action against him.

6. The parties agree that this Consent Agreement constitutes final resolution of this disciplinary matter.

7. Time is of the essence with regard to this agreement.

8. If Respondent fails to comply with the terms of this Consent Agreement, the Board shall properly institute proceedings for noncompliance with this Consent Agreement, which may result in suspension, revocation, or other disciplinary and/or remedial actions. Respondent agrees that any violation of this Consent Agreement is a violation of A.R.S. § 32-3631(A)(8), which is willfully disregarding or violating any of the provisions of the Board's statutes or the rules of the Board for the administration and enforcement of its statutes.

9. Respondent understands that this Consent Agreement does not constitute a dismissal or resolution of other matters currently pending before the Board, if any, and does not constitute any waiver, express or implied, of the Board's statutory authority or jurisdiction regard any other pending or future investigation, action or proceeding. Respondent also understands that acceptance of this Consent Agreement does not preclude any other agency, subdivision or officer of this state from instituting other civil or criminal proceedings with respect to the conduct that is the subject of this Consent Agreement.

10. Respondent understands that the foregoing Consent Agreement shall not become effective unless and until adopted by the Board of Appraisal and executed on behalf of the Board. Any modification to this original document is ineffective and void unless mutually approved by the parties in writing.

11. Respondent understands that this Consent Agreement is a public record that may be publicly disseminated as a formal action of the Board.

12. Pursuant to the Board's Substantive Policy Statement #1, the Board considers the violations in the above-referenced matters to constitute to a **Level V Violation**.

DATED this 27th day of ~~April~~ May, 2009.

Thomas M. Kittelmann
Respondent

Deborah G. Pearson, Executive Director
Arizona Board of Appraisal

ORIGINAL of the foregoing filed this 27th day of May, 2009 with:

Arizona Board of Appraisal
1400 West Washington Street, Suite 360
Phoenix, Arizona 85007

COPY of the foregoing mailed regular mail and certified mail 7008 1140 0004 9529 4750 this 27th day of May, 2009 to:

Thomas M. Kittelmann
P.O. Box 29
Cave Creek, Arizona 85327

Jeanne M. Galvin
Assistant Attorney General
Arizona Attorney General's Office
1275 West Washington, CIV/LES
Phoenix, Arizona 85007

By: Deborah G. Pearson

-#441459