

AGENDA  
Value Adjustment Board  
Regular Meeting - December 16, 2013 - 9:00 a.m.  
Ernie Lee Magaha Government Building - First Floor

1. Call to Order.
2. Was the meeting properly advertised?
3. Special Magistrates' Decisions

Recommendation Concerning Special Magistrates' Recommended Decisions

That the Value Adjustment Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates based on the October 7, 2013, October 11, 2013, and November 12, 2013, Hearings for 2013 Petitions.

4. Approval of Minutes

Recommendation Concerning Approval of Minutes

That the Board approve the Minutes of the Meeting of the Value Adjustment Board held July 23, 2013, as prepared by Doris Harris, Deputy Clerk to the Board.

5. Certification of the 2013 Tax Roll for Real Property

Recommendation Concerning Certification of Value Adjustment Board for Real Property

That the VAB approve the Property Appraiser's *Certification of the Value Adjustment Board* to the Florida Department of Revenue for the 2013 Tax Roll for Real Property, in the amount of \$11,813,863,400.

6. Certification of the 2013 Tax Roll for Tangible Personal Property

Recommendation Concerning Certification of Value Adjustment Board for Tangible Personal Property

That the VAB approve the Property Appraiser's *Certification of the Value Adjustment Board* to the Florida Department of Revenue for the 2013 Tax Roll for Tangible Personal Property, in the amount of \$1,802,882,241.

7. Election of Chairman and Vice Chairman

Recommendation Concerning Election of Chairman and Vice Chairman

That the Value Adjustment Board (VAB) take the following action concerning election of the Chairman and Vice Chairman:

A. Elect a County Commissioner to serve as Chairman for January 2014 through December 2014, pursuant to Section 194.015, Florida Statutes; and

B. Elect a Member to serve as Vice Chairman for January 2014 through December 2014.

8. Adjournment.



# Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

**AI-5435**

**3.**

## Value Adjustment Board

**Meeting Date:** 12/16/2013

**Issue:** Special Magistrates' Decisions

**From:** Doris Harris, Deputy Clerk to the Board

**Organization:** Clerk & Comptroller's Office

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### Information

#### Recommendation:

#### Recommendation Concerning Special Magistrates' Recommended Decisions

That the Value Adjustment Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates based on the October 7, 2013, October 11, 2013, and November 12, 2013, Hearings for 2013 Petitions.

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### Attachments

#### Special Magistrates' Worksheets

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Search Petition Petition PA Evidence Special Master VAB Worksheets Schedule Reports View Images 

Clerk Notes: FAX: 866-829-6939 EMAIL: DON.BARNHILL@DONB.  
PA Notes: BELKS - CORDOVA MALL



**PAM CHILDERS**  
**CLERK OF THE CIRCUIT COURT**  
**ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet**  
**Market Or Classified Use Value**

Petition # 2013-133 Account: 033532685 User: smarshall Commercial

Relief Granted  ☐ Relief Denied  ☒ Remanded to PA  ☐ No Show Relief Denied  ☐

Special Master

STEVEN L. MARSHALL 

Petitioner Representation

Not Present  
Self  
Attorney  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment  | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property   | <input type="checkbox"/> 14. Amount of the assessment              |
| <input checked="" type="checkbox"/> 3. Property Condition  | <input type="checkbox"/> 15. Method of assessment                  |
| <input checked="" type="checkbox"/> 4. External conditions   | <input type="checkbox"/> 16. Amount of taxes                       |
| <input type="checkbox"/> 5. Alleged error in factual information   | <input type="checkbox"/> 17. Non-conforming use                    |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser  | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent   | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property  |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____,<br>Cost Data _____, Other _____ |  |
| <input type="checkbox"/> 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes  |  |
| <input type="checkbox"/> 11. No stated Reason  |  |
| <input type="checkbox"/> 12. Other _____   |  |

SECTION II. FINDINGS OF FACT (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☐ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.
- ☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.
- ☐ 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:

☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.

☐ 7. The assessment of any property other than the subject is immaterial.

☐ 8. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

☒ 9. No evidence overcoming the presumption of correctness was presented.

☒ 10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.

do (a) ☐ do not (b) ☒

☐ 11. Information was presented that does (a)\_\_\_\_, does not (b)\_\_\_\_, indicated a factual error.

☐ 12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.

☐ 13. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, developed by generally accepted appraisal methods.

☐ 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.

☐ 15. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, proven to be incorrect.

☐ 16. Data was present that does (a)\_\_\_\_, does not (b)\_\_\_\_, support a change in assessment.

☐ 17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.

☐ 18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.

☐ 19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).

☐ 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).

☐ 21. The purchase price of property is no a valid objection when it is not indicative of the market value.

☐ 22. The market evidence is deficient. One sale does not make a market.

☐ 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.

☐ 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.

☐ 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

☐ 27. The applicable land use plan controls over local zoning.

☐ 28. The petition was complete (a)\_\_\_\_\_, incomplete (b) \_\_\_\_\_.

☐ 29. Other:

Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

The PA presented comparable sales and rental comps representative of similar properties. The Petitioner challenged the rental rate, expense rate and cap rate. the petitioner could not convincingly refute the purchase price of \$7,000,000 plus \$4,500,000 in renovation. This totals about \$3,000,000 above the assessment. The store sales statistics quoted by the Petitioner were 5 years old and not applicable. The PA used highly comparable sales and rental comps. The assessment was clearly in line with market paramaters.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

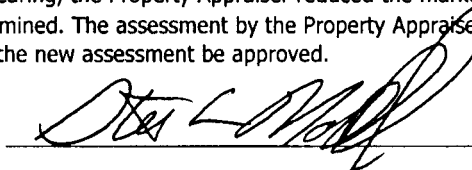
☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.

☐ G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.

☐ H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:

☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required



Clerk Notes: EMAIL: TSCROGGIN@LIVE.COM





PA Notes: VACANT WTRFRNT RES - 903 RIO VISTA DR



**PAM CHILDERS**  
**CLERK OF THE CIRCUIT COURT**  
**ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet**  
**Market Or Classified Use Value**

Petition # 2013-210 Account: 171091500 User: smarshall Vacant

Relief Granted  ☐ Relief Denied  ☒ Remanded to PA  ☐ No Show Relief Denied  ☐

Special Master

STEVEN L. MARSHALL ☒

Petitioner Representation

Not Present

Self

Attorney

Agent

Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |   |  |
|---|--|
| <input type="checkbox"/> 1. Increase From prior year(s) assessment                          | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input type="checkbox"/> 2. Financial performance of the property                           | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
| <input type="checkbox"/> 3. Property Condition  | <input type="checkbox"/> 15. Method of assessment                  |
| <input checked="" type="checkbox"/> 4. External conditions                                  | <input type="checkbox"/> 16. Amount of taxes                       |
| <input type="checkbox"/> 5. Alleged error in factual information                            | <input type="checkbox"/> 17. Non-conforming use                    |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser               | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent                          | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property |  |

- ☐ 9. Sales comparisons \_\_\_\_\_, Listings \_\_\_\_\_, Income \_\_\_\_\_, Expenses \_\_\_\_\_, Cost Data \_\_\_\_\_, Other \_\_\_\_\_

☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

☐ 11. No stated Reason

☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☐ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.
- ☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate
- ☐ 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
- ☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:

- ☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.
- ☐ 7. The assessment of any property other than the subject is immaterial.
- ☐ 8. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
- ☒ 9. No evidence overcoming the presumption of correctness was presented.
- ☒ 10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.  
do (a) ☐ do not (b) ☒
- ☐ 11. Information was presented that does (a)\_\_\_\_, does not (b)\_\_\_\_, indicated a factual error.
- ☐ 12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
- ☐ 13. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, developed by generally accepted appraisal methods.
- ☐ 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
- ☐ 15. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, proven to be incorrect.
- ☐ 16. Data was present that does (a)\_\_\_\_, does not (b)\_\_\_\_, support a change in assessment.
- ☐ 17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
- ☐ 18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
- ☐ 19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
- ☐ 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
- ☐ 21. The purchase price of property is no a valid objection when it is not indicative of the market value.
- ☐ 22. The market evidence is deficient. One sale does not make a market.
- ☐ 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
- ☐ 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
- ☐ 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
- ☐ 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
- ☐ 27. The applicable land use plan controls over local zoning.
- ☐ 28. The petition was complete (a)\_\_\_\_, incomplete (b)\_\_\_\_\_.
- ☐ 29. Other:

Section III. CONCLUSIONS OF LAW

- ☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.



The PA submitted several sales and documented a trend of value trends supporting an assessment of \$230,000. Testimony from the Petitioner illustrated a trend of increasing land values in 2012. Ample sales data was presented to affirm the assessment.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

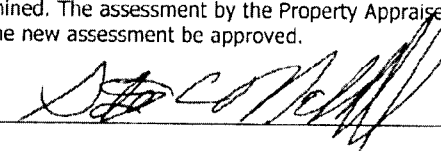
☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.

☐ G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.

☐ H. The Property Appraiser's market value is found to be erroneous. The record lacks competent, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:

☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOW



**PAM CHILDERS**  
**CLERK OF THE CIRCUIT COURT**  
**ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet**  
**Tax Exemption**

Petition # 2013-45 Account: 101701500 User: lmatthews Exemption

Relief Granted  ☐ Relief Denied  ☒ Remanded to PA  ☐ No Show Relief Denied  ☐

Special Master

LARRY A. MATTHEWS ☒

Petitioner Representation

Not Present  
 Self  
 Attorney  
 Agent  
 Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

SECTION I. FINDINGS OF FACT (Please check all applicable statements)

- ☒ 1. The Petitioner failed to show that Petitioner is entitled to the exemption. (Conclusion to Law A)
- ☐ 2. The Petitioner succeeded in showing that Petitioner is entitled to the exemption. (Conclusion of Law B)
- ☐ 3. The Property Appraiser granted the Exemption.(Conclusion of Law B)
- ☐ 4. The Petitioner failed to file an application by March 1st. The Petitioner is qualified to receive the exemption applied for pursuant to Chapter 196, Florida Statutes because Petitioner demonstrated particular extenuating circumstances to warrant granting the exemption. (Conclusion of Law C)
- ☐ 5. The Petitioner failed to file an application by March 1st. The Petitioner is not qualified to receive the exemption pursuant to Chapter 196, Florida Statutes, and/or failed to demonstrate particular extenuating circumstances that would warrant granting the exemption. (Conclusion of Law D)

Section II. CONCLUSIONS OF LAW

- ☒ A. The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show that the Petitioner is entitled to the exemption. The Petitioner failed to present sufficient evidence to overcome the Property Appraiser's presumption of correctness. Therefore, the determination of the Property Appraiser is upheld.
- ☐ B. The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show that the Petitioner is entitled to the exemption. The Petitioner presented sufficient evidence to overcome the Property Appraiser's presumption of correctness. Pursuant to Section 196, Florida Statutes, and the evidence presented, the Petitioner is entitled to the exemption.
- ☐ C. Pursuant to Section 196.011(8), Florida Statutes, any applicant who was qualified to receive any exemption under Section 196.011(1), Florida Statutes, and who fails to file an application by March 1st, may file an application for the exemption with the Property Appraiser and may file a petition with the Value Adjustment Board requesting the exemption be granted. The Value Adjustment Board may grant the exemption only if the Petitioner is qualified to receive the exemption and also demonstrates particular extenuating circumstances judged by the Value Adjustment Board to warrant granting the exemption. The Petitioner is qualified to receive the exemption and has demonstrated particular extenuating circumstances, which would warrant granting the exemption as noted by the evidence presented.
- ☐ D. Pursuant to Section 196.011(8), Florida Statutes, any applicant who was qualified to receive any exemption under Section 196.011(1), Florida Statutes, and who fails to file an application by March 1st, may file an application for exemption with the Property Appraiser and may file a petition with the Value Adjustment Board requesting the exemption be granted. The Value Adjustment Board may grant the exemption only if the Petitioner is qualified to receive the exemption and also demonstrates particular extenuating circumstances judged by the Value Adjustment Board to warrant granting the exemption. The Petitioner failed to demonstrate that the Petitioner is qualified to receive the exemption and/or failed to demonstrate particular extenuating circumstances that would warrant granting the exemption.

Signature Required

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOW



**PAM CHILDERS**  
**CLERK OF THE CIRCUIT COURT**  
**ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet**  
**Tax Exemption**

Petition # 2013-46 Account: 083441500 User: lmatthews Exemption

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

LARRY A. MATTHEWS

Petitioner Representation

Not Present  
 Self  
 Attorney  
 Agent  
 Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

SECTION I. FINDINGS OF FACT (Please check all applicable statements)

- ☒ 1. The Petitioner failed to show that Petitioner is entitled to the exemption. (Conclusion to Law A)
- ☐ 2. The Petitioner succeeded in showing that Petitioner is entitled to the exemption. (Conclusion of Law B)
- ☐ 3. The Property Appraiser granted the Exemption.(Conclusion of Law B)
- ☐ 4. The Petitioner failed to file an application by March 1st. The Petitioner is qualified to receive the exemption applied for pursuant to Chapter 196, Florida Statutes because Petitioner demonstrated particular extenuating circumstances to warrant granting the exemption. (Conclusion of Law C)
- ☐ 5. The Petitioner failed to file an application by March 1st. The Petitioner is not qualified to receive the exemption pursuant to Chapter 196, Florida Statutes, and/or failed to demonstrate particular extenuating circumstances that would warrant granting the exemption. (Conclusion of Law D)

Section II. CONCLUSIONS OF LAW

- ☒ A. The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show that the Petitioner is entitled to the exemption. The Petitioner failed to present sufficient evidence to overcome the Property Appraiser's presumption of correctness. Therefore, the determination of the Property Appraiser is upheld.
- ☐ B. The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show that the Petitioner is entitled to the exemption. The Petitioner presented sufficient evidence to overcome the Property Appraiser's presumption of correctness. Pursuant to Section 196, Florida Statutes, and the evidence presented, the Petitioner is entitled to the exemption.
- ☐ C. Pursuant to Section 196.011(8), Florida Statutes, any applicant who was qualified to receive any exemption under Section 196.011(1), Florida Statutes, and who fails to file an application by March 1st, may file an application for the exemption with the Property Appraiser and may file a petition with the Value Adjustment Board requesting the exemption be granted. The Value Adjustment Board may grant the exemption only if the Petitioner is qualified to receive the exemption and also demonstrates particular extenuating circumstances judged by the Value Adjustment Board to warrant granting the exemption. The Petitioner is qualified to receive the exemption and has demonstrated particular extenuating circumstances, which would warrant granting the exemption as noted by the evidence presented.
- ☐ D. Pursuant to Section 196.011(8), Florida Statutes, any applicant who was qualified to receive any exemption under Section 196.011(1), Florida Statutes, and who fails to file an application by March 1st, may file an application for exemption with the Property Appraiser and may file a petition with the Value Adjustment Board requesting the exemption be granted. The Value Adjustment Board may grant the exemption only if the Petitioner is qualified to receive the exemption and also demonstrates particular extenuating circumstances judged by the Value Adjustment Board to warrant granting the exemption. The Petitioner failed to demonstrate that the Petitioner is qualified to receive the exemption and/or failed to demonstrate particular extenuating circumstances that would warrant granting the exemption.

Signature Required

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: CORRY STATION - 100 DUPLEXES



**PAM CHILDERS  
CLERK OF THE CIRCUIT COURT  
ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet  
Market Or Classified Use Value**

Petition # 2013-149 Account: 083441500 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present  
Self  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment  | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property   | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
| <input type="checkbox"/> 3. Property Condition   | <input type="checkbox"/> 15. Method of assessment                  |
| <input type="checkbox"/> 4. External conditions  | <input type="checkbox"/> 16. Amount of taxes                       |
| <input checked="" type="checkbox"/> 5. Alleged error in factual information  | <input checked="" type="checkbox"/> 17. Non-conforming use         |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser  | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent   | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property  |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____,<br>Cost Data _____, Other _____ |  |

- ☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes
- ☐ 11. No stated Reason
- ☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☒ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.

The subject units are military oriented units--subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.

☒ 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:

☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.

☐ 7. The assessment of any property other than the subject is immaterial.

☐ 8. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

☒ 9. No evidence overcoming the presumption of correctness was presented.

☒ 10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.

do (a) ☐ do not (b) ☒

☐ 11. Information was presented that does (a)\_\_\_\_, does not (b)\_\_\_\_, indicated a factual error.

☐ 12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.

☐ 13. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, developed by generally accepted appraisal methods.

☐ 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.

☐ 15. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, proven to be incorrect.

☐ 16. Data was present that does (a)\_\_\_\_, does not (b)\_\_\_\_, support a change in assessment.

☐ 17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.

☐ 18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.

☐ 19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).

☐ 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).

☐ 21. The purchase price of property is no a valid objection when it is not indicative of the market value.

☐ 22. The market evidence is deficient. One sale does not make a market.

☐ 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.

☐ 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.

☐ 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

☐ 27. The applicable land use plan controls over local zoning.

☐ 28. The petition was complete (a) \_\_\_\_\_, incomplete (b) \_\_\_\_\_.

☐ 29. Other:

### Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable-- to the point of being low--- Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable-- to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.

☐ G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.

☐ H. The Property Appraiser's market value is found to be erroneous. The record lacks competent, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:

☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS PENSACOLA - 1811 DAVIS RD (SFR'S, TRI-PLEXES & QUADS)



**PAM CHILDERS  
CLERK OF THE CIRCUIT COURT  
ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet  
Market Or Classified Use Value**

Petition # 2013-150 Account: 101701500 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL 

Petitioner Representation

Not Present  
Self  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment  | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property   | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
| <input type="checkbox"/> 3. Property Condition   | <input type="checkbox"/> 15. Method of assessment                  |
| <input type="checkbox"/> 4. External conditions  | <input type="checkbox"/> 16. Amount of taxes                       |
| <input checked="" type="checkbox"/> 5. Alleged error in factual information  | <input checked="" type="checkbox"/> 17. Non-conforming use         |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser  | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent   | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property  |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____,<br>Cost Data _____, Other _____ |  |

☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

☐ 11. No stated Reason

☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☒ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's Information did not address the entire fee simple estate.

☒ 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:

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☐ 8. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

☒ 9. No evidence overcoming the presumption of correctness was presented.

☒ 10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.

do (a) ☐ do not (b) ☒

☐ 11. Information was presented that does (a)\_\_\_\_, does not (b)\_\_\_\_, indicated a factual error.

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☐ 13. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, developed by generally accepted appraisal methods.

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☐ 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.

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☐ 27. The applicable land use plan controls over local zoning.

☐ 28. The petition was complete (a) \_\_\_\_\_, incomplete (b) \_\_\_\_\_.

☐ 29. Other:

Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable -- to the point of being low -- Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable -- to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

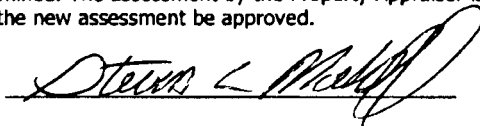
☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.

☐ G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.

☐ H. The Property Appraiser's market value is found to be erroneous. The record lacks competent, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:

☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS BARRANCAS AREA - 48 HASE RD (SFR'S & DUPLEXES)



**PAM CHILDERS**  
**CLERK OF THE CIRCUIT COURT**  
**ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet**  
**Market Or Classified Use Value**

Petition # 2013-151 Account: 101701510 User: smarshall Residential

Relief Granted ☐

Relief Denied ☒

Remanded to PA ☐

No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present  
Self

Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment  | <input type="checkbox"/> 13. Allegation of Inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property   | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
| <input type="checkbox"/> 3. Property Condition   | <input type="checkbox"/> 15. Method of assessment                  |
| <input type="checkbox"/> 4. External conditions  | <input type="checkbox"/> 16. Amount of taxes                       |
| <input checked="" type="checkbox"/> 5. Alleged error in factual information  | <input checked="" type="checkbox"/> 17. Non-conforming use         |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser  | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent   | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property  |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____,<br>Cost Data _____, Other _____ |  |

☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

☐ 11. No stated Reason

☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☒ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.

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☒ 9. No evidence overcoming the presumption of correctness was presented.

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do (a) ☐ do not (b) ☒

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☐ 29. Other:

### Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable -- to the point of being low -- Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable -- to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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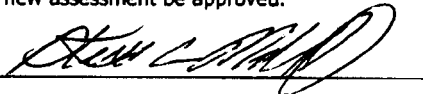
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☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS BARRANCAS HOUSING - 47 HASE RD (1 SFR)



**PAM CHILDERS**  
**CLERK OF THE CIRCUIT COURT**  
**ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet**  
**Market Or Classified Use Value**

Petition # 2013-152 Account: 101701520 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present  
Self

Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment   | <input type="checkbox"/> 13. Allegation of inequity in assessments |
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| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser   | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent  | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property                                     |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____, Cost Data _____, Other _____ |  |

☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

☐ 11. No stated Reason

☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

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- ☒ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.

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☐ 18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.

☐ 19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).

☐ 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).

☐ 21. The purchase price of property is no a valid objection when it is not indicative of the market value.

☐ 22. The market evidence is deficient. One sale does not make a market.

☐ 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.

☐ 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.

☐ 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

☐ 27. The applicable land use plan controls over local zoning.

☐ 28. The petition was complete (a) \_\_\_\_\_, incomplete (b) \_\_\_\_\_.

☐ 29. Other:

Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable -- to the point of being low -- Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable -- to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

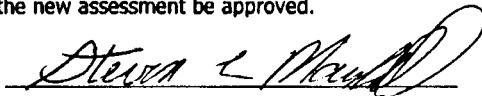
☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.

☐ G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.

☐ H. The Property Appraiser's market value is found to be erroneous. The record lacks competent, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:

☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS BARRANCAS HOUSING - 40 HATCH DR (5 SFR'S & 1 SIX UNIT BLDG)



**PAM CHILDERS  
CLERK OF THE CIRCUIT COURT  
ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet  
Market Or Classified Use Value**

Petition # 2013-153 Account: 101701530 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present  
Self  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment   | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property  | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
| <input type="checkbox"/> 3. Property Condition  | <input type="checkbox"/> 15. Method of assessment                  |
| <input type="checkbox"/> 4. External conditions   | <input type="checkbox"/> 16. Amount of taxes                       |
| <input checked="" type="checkbox"/> 5. Alleged error in factual information   | <input checked="" type="checkbox"/> 17. Non-conforming use         |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser   | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent  | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property                                     |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____, Cost Data _____, Other _____ |  |

- ☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes
- ☐ 11. No stated Reason
- ☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☒ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

- ☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties,



which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.

☒ 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:

☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.

☐ 7. The assessment of any property other than the subject is immaterial.

☐ 8. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

☒ 9. No evidence overcoming the presumption of correctness was presented.

☒ 10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.

do (a) ☐ do not (b) ☒

☐ 11. Information was presented that does (a)\_\_\_\_, does not (b)\_\_\_\_, indicated a factual error.

☐ 12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.

☐ 13. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, developed by generally accepted appraisal methods.

☐ 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.

☐ 15. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, proven to be incorrect.

☐ 16. Data was present that does (a)\_\_\_\_, does not (b)\_\_\_\_, support a change in assessment.

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- ☐ 27. The applicable land use plan controls over local zoning.
- ☐ 28. The petition was complete (a) \_\_\_\_\_, incomplete (b) \_\_\_\_\_.

☐ 29. Other:

Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable -- to the point of being low -- Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable -- to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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☐ D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

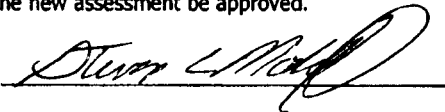
☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.

☐ G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.

☐ H. The Property Appraiser's market value is found to be erroneous. The record lacks competent, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:

☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS 39-1 & 39-2 BARRANCAS AREA - 39 JORDAN ST (1 SFR & 1 DUPLEX)



**PAM CHILDERS  
CLERK OF THE CIRCUIT COURT  
ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet  
Market Or Classified Use Value**

Petition # 2013-154 Account: 101701540 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present  
Self  
Attorney  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment   | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property  | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
| <input type="checkbox"/> 3. Property Condition  | <input type="checkbox"/> 15. Method of assessment                  |
| <input type="checkbox"/> 4. External conditions   | <input type="checkbox"/> 16. Amount of taxes                       |
| <input checked="" type="checkbox"/> 5. Alleged error in factual information   | <input checked="" type="checkbox"/> 17. Non-conforming use         |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser   | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent  | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property                                     |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____, Cost Data _____, Other _____ |  |

☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

☐ 11. No stated Reason

☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☒ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.

- ☒ 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
- ☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
- ☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.
- ☐ 7. The assessment of any property other than the subject is immaterial.
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- ☒ 9. No evidence overcoming the presumption of correctness was presented.
- ☒ 10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.  
do (a) ☐ do not (b) ☒
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- ☐ 28. The petition was complete (a) \_\_\_\_\_, incomplete (b) \_\_\_\_\_.

☐ 29. Other:

Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required

Steven L. Marshall

Clerk Notes: FAX: 407-418-6461 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS BARRANCAS AREA UNITS 36 35 34 33 - 36 ABB DR (1 SFR?)



**PAM CHILDERS**  
**CLERK OF THE CIRCUIT COURT**  
**ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet**  
**Market Or Classified Use Value**

Petition # 2013-155 Account: 101701550 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present  
Self

Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment  | <input type="checkbox"/> 13. Allegation of inequity in assessments |
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| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property  |  |
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☐ 11. No stated Reason

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**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
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☐ 29. Other:

**Section III. CONCLUSIONS OF LAW**

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable -- to the point of being low -- Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable -- to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

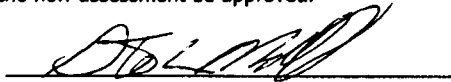
☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.

☐ G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.

☐ H. The Property Appraiser's market value is found to be erroneous. The record lacks competent, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:

☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required \_\_\_\_\_





Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS - 36 ABB ST - DETACHED GARAGE IN XF




**PAM CHILDERS**  
**CLERK OF THE CIRCUIT COURT**  
**ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet**  
**Market Or Classified Use Value**

Petition # 2013-156 Account: 101701560 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL 

Petitioner Representation

Not Present  
Self

Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment  | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property   | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
| <input type="checkbox"/> 3. Property Condition   | <input type="checkbox"/> 15. Method of assessment                  |
| <input type="checkbox"/> 4. External conditions  | <input type="checkbox"/> 16. Amount of taxes                       |
| <input checked="" type="checkbox"/> 5. Alleged error in factual information  | <input checked="" type="checkbox"/> 17. Non-conforming use         |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser  | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent   | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property  |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____,<br>Cost Data _____, Other _____ |  |

☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

☐ 11. No stated Reason

☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☒ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

- ☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.

☒ 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:

☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.

☐ 7. The assessment of any property other than the subject is immaterial.

☐ 8. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

☒ 9. No evidence overcoming the presumption of correctness was presented.

☒ 10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.  
do (a) ☐ do not (b) ☒

☐ 11. Information was presented that does (a)\_\_\_\_, does not (b)\_\_\_\_, indicated a factual error.

☐ 12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.

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☐ 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.

☐ 15. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, proven to be incorrect.

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☐ 18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.

☐ 19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).

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☐ 22. The market evidence is deficient. One sale does not make a market.

☐ 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.

☐ 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.

☐ 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.

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- ☐ 28. The petition was complete (a) \_\_\_\_\_, incomplete (b) \_\_\_\_\_.

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☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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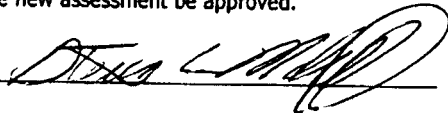
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Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS OLD HOSPITAL AREA 148-A - (SRF'S, DUPLEXES & TRI-PLEXES)



**PAM CHILDERS  
CLERK OF THE CIRCUIT COURT  
ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet  
Market Or Classified Use Value**

Petition # 2013-157 Account: 101701570 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL 

Petitioner Representation

Not Present  
Self  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

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- |   |  |
|---|--|
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☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

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**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

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Section III. CONCLUSIONS OF LAW

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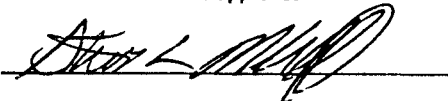
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Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS UNITS 887 - 888 - 887 CABANISS CRESCENT (DUPLEXES & QUADS)



**PAM CHILDERS  
CLERK OF THE CIRCUIT COURT  
ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet  
Market Or Classified Use Value**

Petition # 2013-158 Account: 101701580 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present  
Self  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

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0.00

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☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

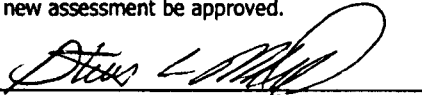
☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.

☐ G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.

☐ H. The Property Appraiser's market value is found to be erroneous. The record lacks competent, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:

☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS LIGHTHOUSE TERRACE - (QUADS & SIX-UNIT BLDGS)



**PAM CHILDERS  
CLERK OF THE CIRCUIT COURT  
ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet  
Market Or Classified Use Value**

Petition # 2013-159 Account: 101701590 User: smarshall Residential

Relief Granted  ☐ Relief Denied  ☒ Remanded to PA  ☐ No Show Relief Denied  ☐

Special Master

STEVEN L. MARSHALL 

Petitioner Representation

Not Present  
Self  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment   | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property  | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
| <input type="checkbox"/> 3. Property Condition  | <input type="checkbox"/> 15. Method of assessment                  |
| <input type="checkbox"/> 4. External conditions   | <input type="checkbox"/> 16. Amount of taxes                       |
| <input checked="" type="checkbox"/> 5. Alleged error in factual information   | <input checked="" type="checkbox"/> 17. Non-conforming use         |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser   | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent  | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property                                     |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____, Cost Data _____, Other _____ |  |

☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

☐ 11. No stated Reason

☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☒ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

- ☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.

☒ 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:

☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.

☐ 7. The assessment of any property other than the subject is immaterial.

☐ 8. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

☒ 9. No evidence overcoming the presumption of correctness was presented.

☒ 10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.

do (a) ☐ do not (b) ☒

☐ 11. Information was presented that does (a)\_\_\_\_, does not (b)\_\_\_\_, indicated a factual error.

☐ 12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.

☐ 13. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, developed by generally accepted appraisal methods.

☐ 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.

☐ 15. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, proven to be incorrect.

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☐ 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.

☐ 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.

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- ☐ 27. The applicable land use plan controls over local zoning.
- ☐ 28. The petition was complete (a) \_\_\_\_\_, incomplete (b) \_\_\_\_\_.

☐ 29. Other:

Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable -- to the point of being low -- Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable -- to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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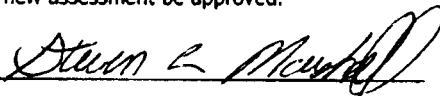
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Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS - 12 BILLINGSLEY - (11 SFR'S)



**PAM CHILDERS  
CLERK OF THE CIRCUIT COURT  
ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet  
Market Or Classified Use Value**

Petition # 2013-160 Account: 101701600 User: smarshall Residential

Relief Granted ☐ Relief Denied ☒ Remanded to PA ☐ No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present  
Self

Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment  | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property   | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
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| <input type="checkbox"/> 6. Appraisal by an Independent third party appraiser  | <input type="checkbox"/> 18. Present use                           |
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| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property  |  |
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☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

☐ 11. No stated Reason

☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

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Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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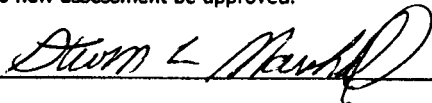
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Signature Required



Search Petition Petition PA Evidence Special Master VAB Worksheets Schedule Reports View Images

Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM

PA Notes: NAS NORTH AVENUE HOUSING (ADMIRALS ROW)- 7 NORTH AVE - (2 SI



**PAM CHILDERS  
CLERK OF THE CIRCUIT COURT  
ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet  
Market Or Classified Use Value**

Petition # 2013-161 Account: 101701610 User: smmarshall Residential

Relief Granted ☐

Relief Denied ☒

Remanded to PA ☐

No Show Relief Denied ☐

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present  
Self  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

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- |  |  |
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☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required



Clerk Notes: FAX: 407-843-4444 EMAIL: BRENDAN.LYNCH@LOWNDES-LAW.COM  
PA Notes: NAS ADMIRALS HOUSE - A NORTH AVE - (1 SFR)



**PAM CHILDERS**  
**CLERK OF THE CIRCUIT COURT**  
**ESCAMBIA COUNTY, FLORIDA**

**VAB - Special Master Hearing Worksheet**  
**Market Or Classified Use Value**

Petition # 2013-162 Account: 101701620 User: smarshall Residential

Relief Granted  Relief Denied  Remanded to PA  No Show Relief Denied 

Special Master

STEVEN L. MARSHALL 

Petitioner Representation

Not Present  
Self  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

**SECTION I. OBJECTIONS OF PETITIONER** (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> 1. Increase From prior year(s) assessment   | <input type="checkbox"/> 13. Allegation of inequity in assessments |
| <input checked="" type="checkbox"/> 2. Financial performance of the property  | <input checked="" type="checkbox"/> 14. Amount of the assessment   |
| <input type="checkbox"/> 3. Property Condition  | <input type="checkbox"/> 15. Method of assessment                  |
| <input type="checkbox"/> 4. External conditions   | <input type="checkbox"/> 16. Amount of taxes                       |
| <input checked="" type="checkbox"/> 5. Alleged error in factual information   | <input checked="" type="checkbox"/> 17. Non-conforming use         |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser   | <input type="checkbox"/> 18. Present use                           |
| <input type="checkbox"/> 7. Sales analysis by an independent agent  | <input type="checkbox"/> 19. Financial hardship of the petitioner  |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property                                     |  |
| <input type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____, Cost Data _____, Other _____ |  |

☐ 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes

☐ 11. No stated Reason

☐ 12. Other \_\_\_\_\_

**SECTION II. FINDINGS OF FACT** (Please check all applicable statements)

- ☐ 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- ☒ 2. Prevailing market rates prevail when the actual financial performance is less than market standards.

The subject units are military oriented units -- subject to Basic Housing Assistance or HAP housing allowance. The PA utilized market rents. Issues such as base security, utilities, amenities and the like were accounted for and appear to be properly adjusted.

- ☐ 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties,

which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.

☒ 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:

☐ 6. Properties have different assessments because of different characteristics that comprise the entire property.

☐ 7. The assessment of any property other than the subject is immaterial.

☐ 8. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

☒ 9. No evidence overcoming the presumption of correctness was presented.

☒ 10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.

do (a) ☐ do not (b) ☒

☐ 11. Information was presented that does (a)\_\_\_\_, does not (b)\_\_\_\_, indicated a factual error.

☐ 12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.

☐ 13. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, developed by generally accepted appraisal methods.

☐ 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.

☐ 15. The assessment was (a)\_\_\_\_, was not (b)\_\_\_\_, proven to be incorrect.

☐ 16. Data was present that does (a)\_\_\_\_, does not (b)\_\_\_\_, support a change in assessment.

☐ 17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.

☐ 18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.

☐ 19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).

☐ 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).

☐ 21. The purchase price of property is no a valid objection when it is not indicative of the market value.

☐ 22. The market evidence is deficient. One sale does not make a market.

☐ 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.

☐ 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.

☐ 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.

☐ 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

- ☐ 27. The applicable land use plan controls over local zoning.
- ☐ 28. The petition was complete (a) \_\_\_\_\_, incomplete (b) \_\_\_\_\_.

☐ 29. Other:

Section III. CONCLUSIONS OF LAW

☒ A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

The Petitioner did not submit an appraisal, comparable sales, lease or comps or other data. The Petitioner believes the value of the subject property is \$1 because of the governmental restrictions in place. The Special Magistrate concurs with the testimony of the PA confirming the property is fully saleable and marketable compliant with the definition of Just Value. All of the value points presented by the PA appear reasonable -- to the point of being low -- Gross Income Multipliers, price per square foot, rental comps and the like. A land value allocation of 25% to the land was favorable -- to the benefit of the Petitioner. Overall, the Petitioner presented no arguments to the value other than to say it is not marketable and hence worth \$1. The values presented by the PA appear reasonable and obtainable in the marketplace.

☐ B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

☐ D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

☐ E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.

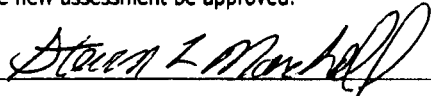
☐ F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.

☐ G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.

☐ H. The Property Appraiser's market value is found to be erroneous. The record lacks competent, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:

☐ I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.

Signature Required





# Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

**AI-5436**

**4.**

## Value Adjustment Board

**Meeting Date:** 12/16/2013

**Issue:** Approval of Minutes

**From:** Doris Harris, Deputy Clerk to the Board

**Organization:** Clerk & Comptroller's Office

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### Information

#### Recommendation:

#### Recommendation Concerning Approval of Minutes

That the Board approve the Minutes of the Meeting of the Value Adjustment Board held July 23, 2013, as prepared by Doris Harris, Deputy Clerk to the Board.

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### Attachments

July 23, 2013. VAB Minutes

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MINUTES OF THE MEETING OF THE VALUE ADJUSTMENT BOARD  
HELD JULY 23, 2013  
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX  
221 PALAFOX PLACE, PENSACOLA, FLORIDA  
(9:04 a.m. – 9:15 a.m.)

Present: Honorable Steven L. Barry, Chairman, Board of County Commissioners  
Gerald W. Adcox, Vice Chairman, District School Board Appointee  
Honorable Gerald Boone, District School Board  
Honorable Lumon J. May, Board of County Commissioners  
Suzanne Whibbs, Private Counsel  
Doris Harris, Deputy Clerk to the Board

Absent: Rodger Doyle, Board of County Commissioners' Appointee

AGENDA NUMBER

1. Call to Order

Chairman Barry called the Meeting of the Value Adjustment Board (VAB) to order at 9:04 a.m.

2. Was the Meeting Properly Advertised?

The VAB was advised by Doris Harris, Deputy Clerk to the Board, that the Meeting was advertised in the Pensacola News Journal on July 20, 2013, *in the Board of County Commissioners – Escambia County, Florida Meeting Schedule July 22- July 26, 2013, Legal No. 1603953.*

## MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

### AGENDA NUMBER – Continued

#### 3. Introduction / Contact Information for VAB Members, Private Counsel, and VAB Clerks

The contact information was provided for VAB Members, VAB Clerks, and Private Counsel, as follows:

Barry, Steven L., Chairman	VAB Member	<a href="mailto:district5@myescambia.com">district5@myescambia.com</a>	(850) 595-4950
Adcox, Gerald W., Vice Chairman	VAB Member	<a href="mailto:adcoximports@aol.com">adcoximports@aol.com</a>	(850) 439-9209
Boone, Gerald	VAB Member	<a href="mailto:gboone@escambia.k12.fl.us">gboone@escambia.k12.fl.us</a>	(850) 469-6153
May, Lumon J.	VAB Member	<a href="mailto:district3@myescambia.com">district3@myescambia.com</a>	(850) 595-4930
Doyle, Rodger	VAB Member	<a href="mailto:rodgerdoyle@checkassistflorida.com">rodgerdoyle@checkassistflorida.com</a>	(850) 572-6166
Whibbs, Suzanne	Counsel	<a href="mailto:suzanne@whibbsandstone.com">suzanne@whibbsandstone.com</a>	(850) 434-5395
Childers, Pam	Clerk and Comptroller	<a href="mailto:pchilders@escambiaclerk.com">pchilders@escambiaclerk.com</a>	(850) 595-4310
Harris, Doris	Deputy Clerk to the Board	<a href="mailto:dharris@escambiaclerk.com">dharris@escambiaclerk.com</a>	(850) 595-3918

#### 4. Florida Sunshine Law / Public Records Law / Voting Conflicts

A. Suzanne Whibbs, VAB Counsel, provided an overview of the Florida Sunshine Law, Section 286.011, Florida Statutes, Public Records Law, Chapter 112, Florida Statutes, and the Voting Conflicts, Chapter 119, Florida Statutes, as follows:

- (1) Sunshine Law – Consists of the following three major points and protects the public's right to be informed of all public meetings:
  - (a) The meeting must be properly advertised;
  - (b) The meeting must be held in a public place, where the public can attend and observe the discussions and deliberations; and
  - (c) The minutes of the meeting must be recorded and maintained for public access;

(Continued on Page 3)



## MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

### AGENDA NUMBER – Continued

#### 4. Continued...

##### A. Continued...

- (2) Public Records – Any documents, or medium used to preserve information, that might be considered public record, which should be submitted to the Clerk's Office for filing; and
- (3) Voting Conflicts – Chapter 112, Florida Statutes, provides that VAB Members must vote unless a conflict exists; i.e., a vote would inure to a Member's special private gain or loss, or would inure to the special gain or loss of a Member's business associate, relative, etc.; and

- B. Mrs. Whibbs advised that the *Government-In-The-Sunshine Manual, 2013 Edition, A Reference For Compliance with Florida's Public Records Law and Open Meetings Laws*, can be purchased from The First Amendment Foundation, 336 East College Avenue, Suite 101, Tallahassee, Florida 32301. The online manual is available at <http://www.myflsunshine.com/sun.nsf/sunmanual>).

#### 5. Filing Fee Resolution

The VAB was advised by Doris Harris, Deputy Clerk to the Board, that Resolution R2012-1, which was adopted by the Value Adjustment Board (VAB) on March 20, 2012, and remains in effect until repealed by the VAB, provides that a petition filed pursuant to Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C., shall be accompanied by a filing fee, to be paid to the Clerk of the Circuit Court, in the amount of \$15 for each separate parcel of property, real or personal, covered by the petition.

#### 6. Selection of Private Counsel for 2014

Motion made by Commissioner May, seconded by School Board Member Boone, and carried 4-0, with Mr. Doyle absent, approving to retain Suzanne N. Whibbs for Private Counsel for 2014 (*at a rate of \$200 per hour/no minimum*), and authorizing the Chairman to execute a *Contract for Services of Private Counsel*, in accordance with Chapter 194.035(1), Florida Statutes.

## MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB – Continued

### AGENDA NUMBER – Continued

#### 7. Selection of Appraiser Special Magistrate

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 4-0, approving to select Steven L. Marshall for Appraiser Special Magistrate for 2013 (*at a rate of \$149 per hour/8-hour minimum*), and authorizing the Chairman to execute a *Contract for Services of Special Magistrate*, in accordance with Chapter 194.035(1), Florida Statutes.

CHAIRMAN BARRY RELINQUISHED THE CHAIR TO MR. MAY

#### 8. Selection of Attorney Special Magistrate

Motion made by Commissioner Barry, seconded by Mr. Adcox, and carried 4-0, with Mr. Doyle absent, approving to retain Larry A. Matthews for Attorney Special Magistrate for 2013 (*at a rate of \$125 per hour/no minimum*), and authorizing the Chairman to execute a *Contract for Services of Special Magistrate*, in accordance with Chapter 194.035(1), Florida Statutes.

ACTING CHAIRMAN MAY RELINQUISHED THE CHAIR TO Mr. BARRY

#### 9. Approval of Minutes

Motion made by Mr. Adcox, seconded by Mr. May, and carried 4-0, with Mr. Doyle absent, approving the Minutes of the December 10, 2012, Value Adjustment Board Meeting, as prepared by Doris Harris, Clerk to the Board's Office.

#### 10. Adjournment

There being no further discussion to come before the Value Adjustment Board, Chairman Barry declared the Meeting adjourned at 9:15 a.m.



# Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

**AI-5472**

**5.**

## Value Adjustment Board

**Meeting Date:** 12/16/2013

**Issue:** Certification of the 2013 Tax Roll for Real Property

**From:** Doris Harris, Deputy Clerk to the Board

**Organization:** Clerk & Comptroller's Office

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### Information

#### Recommendation:

#### Recommendation Concerning Certification of Value Adjustment Board for Real Property

That the VAB approve the Property Appraiser's *Certification of the Value Adjustment Board* to the Florida Department of Revenue for the 2013 Tax Roll for Real Property, in the amount of \$11,813,863,400.

---

### Attachments

Certification of VAB (Real Property)

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# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Page 1 of 2  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 

2	0	1	3
---	---	---	---

The Value Adjustment Board of Escambia County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one. ☒ Real Property ☐ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 11,813,863,400
2. Net change in taxable value due to actions of the Board	\$ 0
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 11,813,863,400

\*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board \_\_\_\_\_ 12/16/13  
Date

Continued on page 2

# Certification of the Value Adjustment Board

DR-488  
R. 12/09  
Page 2 of 2

PROCEDURES

Tax Roll Year 

2	0	1	3
---	---	---	---

The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

\_\_\_\_\_  
Signature, chair of the value adjustment board

12/16/13  
\_\_\_\_\_  
Date



# Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

AI-5473

6.

## Value Adjustment Board

Meeting Date: 12/16/2013

Issue: Certification of the 2013 Tax Roll for Tangible Personal Property

From: Doris Harris, Deputy Clerk to the Board

Organization: Clerk & Comptroller's Office

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### Information

#### Recommendation:

Recommendation Concerning Certification of Value Adjustment Board for Tangible Personal Property

That the VAB approve the Property Appraiser's *Certification of the Value Adjustment Board* to the Florida Department of Revenue for the 2013 Tax Roll for Tangible Personal Property, in the amount of \$1,802,882,241.

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### Attachments

Certification of VAB (Tangible Personal Property)

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# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Page 1 of 2  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 

2	0	1	3
---	---	---	---

The Value Adjustment Board of Escambia County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one.

☐

Real Property

☒

Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 1,802,882,241
2. Net change in taxable value due to actions of the Board	\$ 0
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 1,802,882,241

\*All values entered should be county taxable values. School and other taxing authority values may differ.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

12/16/13

\_\_\_\_\_  
Date

Continued on page 2

# Certification of the Value Adjustment Board

DR-488  
R. 12/09  
Page 2 of 2

PROCEDURES

Tax Roll Year 

2	0	1	3
---	---	---	---

The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

\_\_\_\_\_  
Signature, chair of the value adjustment board

12/16/13  
\_\_\_\_\_  
Date





# Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

**AI-5434**

**7.**

## **Value Adjustment Board**

**Meeting Date:** 12/16/2013

**Issue:** Election of Chairman and Vice Chairman

**From:** Doris Harris, Deputy Clerk to the Board

**Organization:** Clerk & Comptroller's Office

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### **Information**

#### **Recommendation:**

#### **Recommendation Concerning Election of Chairman and Vice Chairman**

That the Value Adjustment Board (VAB) take the following action concerning election of the Chairman and Vice Chairman:

A. Elect a County Commissioner to serve as Chairman for January 2014 through December 2014, pursuant to Section 194.015, Florida Statutes; and

B. Elect a Member to serve as Vice Chairman for January 2014 through December 2014.

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### **Attachments**

**F.S. 194.015**

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Select Year:

## The 2013 Florida Statutes

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[Title XIV](#)  
TAXATION AND  
FINANCE

[Chapter 194](#)  
ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY  
TAXES

[View Entire  
Chapter](#)

**194.015 Value adjustment board.**—There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. No meeting of the board shall take place unless counsel to the board is present. Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

**History.**—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.