PLEASE NOTE THAT ALL MEETINGS ARE RECORDED

AGENDA Value Adjustment Board Regular Meeting - December 16, 2014 - 9:00 a.m. Ernie Lee Magaha Government Building, First Floor

- 1. Call to Order.
- 2. Was the Meeting Properly Advertised?
- 3. Special Magistrates' Recommended Decisions.

<u>Recommendation:</u> That the Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates based on the Hearings for Petitions 2014-42, 2014-43, 2014-44, 2014-61, 2014-71, 2014-74, 2014-75, 2014-90, 2014-110, 2014-111, 2014-112, 2014-113, 2014-159, 2014-170, and 2014-216.

4. Certification of Value Adjustment Board for Real and Tangible Property.

<u>Recommendation:</u> That the Board authorize the Chairman to sign the Certifications of the Value Adjustment Board for the 2014 Tax Roll for Real and Tangible Personal Property.

5. Approval of Minutes.

<u>Recommendation:</u> That the Board approve the Minutes of the Meeting of the Value Adjustment Board held September 9, 2014, as prepared by Lizabeth Carew, Clerk to the Board's Office.

6. Election of Chairman and Vice Chairman.

<u>Recommendation:</u> That the Board take the following action concerning election of the Chairman and Vice Chairman:

A. Elect a County Commissioner to serve as Chairman for January 2015 through December 2015, pursuant to Florida Statute 194.015; and

B. Elect a Member to serve as Vice Chairman for January 2015 through December 2015.

7. Adjournment.

Al-7295 3.

Value Adjustment Board Regular Meeting

Meeting Date: 12/16/2014

Issue: Special Magistrates' Decisions

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Special Magistrates' Recommended Decisions.

<u>Recommendation:</u> That the Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates based on the Hearings for Petitions 2014-42, 2014-43, 2014-44, 2014-61, 2014-71, 2014-74, 2014-75, 2014-90, 2014-110, 2014-111, 2014-112, 2014-113, 2014-159, 2014-170, and 2014-216.

Background:

Hearings for the 2014 Petitions to the Value Adjustment Board were conducted by Special Magistrate Steven L. Marshall on October 20 and 21, 2014, and November 3 and 21, 2014, and by Special Magistrate Larry A. Matthews on October 27, 2014.

Attachments

<u>2014-43</u>
<u> 2014-61</u>
<u> 2014-71</u>
<u> 2014-74</u>
<u> 2014-75</u>
<u> 2014-90</u>
<u> 2014-110</u>
<u> 2014-111</u>
<u> 2014-112</u>
<u> 2014-113</u>
<u> 2014-159</u>
<u> 2014-170</u>
<u> 2014-216</u>
2014-42



DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

The actions below were taken on your petition.					
	ot final	These	e actions are a final decisio	n of the VAB	
If you are not satisfied after you are notified of the in circuit court to further contest your assessment Florida Statutes.)					
Petition # 2014-43 Parcel ID 252S312102001002					
Petitioner name CHURCH OF THE HOLY LIGHT The petitioner is: ✓ taxpayer of record ☐ taxpay ☐ other, explain:	ver's agent	Prope addre		6	
Decision Summary ✓ Denied your petition	☐ Grante	ed your	petition	etition in part	
Value	Value f	rom	Before Board Action	After Board	
Lines 1 and 4 must be completed	TRIM N		Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Action	
1. Just value, required	113,1	167.00	113,167.00		
2. Assessed or classified use value,* if applicable	113,1	167.00	113,167.00		
3. Exempt value,* enter "0" if none		0.00	0.00		
4. Taxable value,* required	113,1	167.00	113,167.00		
*All values entered should be county taxable values. School	ol and other ta	axing aut	hority values may differ. (Section	196.031(7), F.S.)	
Reasons for Decision			Fill-in fields will expand or ac	ld pages, as needed.	
Findings of Fact					
SEE ATTACHED					
Conclusions of Law SEE ATTACHED					
✓ Recommended Decision of Special Ma	gistrate	Findir	ng and conclusions above are	recommendations.	
Sto - MM	STE	EVEN L	MARSHALL	10/21/2014	
Signature, special magistrate	Print name		name	Date	
Tigals the arew	LIZABETH CAREW			10/21/2014	
Signature, VAB clerk or special representative			name	Date	
If this is a recommended decision, the board will consider the recommended decision on at Address					
If the line above is blank, the board does not yet known considered. To find the information, please call 850					
☐ Final Decision of the Value Adjustmen	t Board				
Signature, chair, value adjustment board		Print	name	Date of decision	
Signature, VAB clerk or representative		Print	name [Date mailed to parties	

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PA Notes: See also VAB 2014-42 (Wholly Exemption) & 2014-44 (Wholly Exemption)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-43 Account: 094621155 User: smarshall

	Relief Denied	[↑] ✓ Remanded to P/	->	No Show Relief Denied 📝 📙
Special Master	STEVEN L. MARS	HALL Petitioner Represer	Self	
New Market Value	0.00	New Assessed Value		
New Exemption Value	0.00	New Taxable Va	ue 0.00	
Petitioner's Estimate of F SECTION I. OBJECTION:	/	(Please check all applicable st	atements)	
The Petitioner objects to	the assessment fo	or the following reasons:		
☐ 1. Increase From pri	or year(s) assessm	nent	egation of ine	equity in assessments
2. Financial performa	ance of the proper	ty 🔽 14. An	nount of the a	assessment
☐ 3. Property Condition	n	₹ 15. Me	thod of asses	ssment
☐ 4. External condition	ıs	☐ 16. An	nount of taxe	S
☐ 5. Alleged error in fa	actual information	□ 17. No	n-conforming	use
☐ 6. Appraisal by an in	dependent third pa	arty appraiser	esent use	
☐ 7. Sales analysis by	an independent ag	ent Γ 19. Fir	nancial hardsh	nip of the petitioner
8. Recent sale price	, or askii	ng price, of the p	property	
9. Sales comparison: Cost Data Sales comparisons 0.0	s, Listir ,Other 0 List	ngs, Income tings 0.00 Incom		Expenses 0.00
9. Sales comparisons Cost Data Sales comparisons 0.0 Cost Data 0.00	s, Listin,Other 0 List Other 0.00	ngs, Income tings 0.00 Incom	, Exper	Expenses 0.00
9. Sales comparisons Cost Data Sales comparisons 0.0 Cost Data 0.00 10. Claim that the Property of the proper	S, Listin Other Other 0.00 roperty Appraiser f	ngs, Income tings 0.00 Incom	, Exper	Expenses 0.00
9. Sales comparisons Cost Data Sales comparisons 0.0 Cost Data 0.00 10. Claim that the Pi 11. No stated Reaso	S, Listin Other Other 0.00 roperty Appraiser f	ngs, Income tings 0.00 Incom	, Exper	Expenses 0.00
9. Sales comparisons Cost Data Sales comparisons 0.0 Cost Data 0.00 10. Claim that the Property 11. No stated Reaso	S, Listin Other Other 0.00 roperty Appraiser f	ngs, Income tings 0.00 Incom	, Exper	Expenses 0.00
9. Sales comparison: Cost Data Sales comparisons 0.0 Cost Data 0.00 10. Claim that the Property 11. No stated Reaso 12. Other SECTION II. FINDINGS 6	Other O.00 Coperty Appraiser for OF FACT (Please cl	ings, Income tings 0.00	, Experime 0.00 in Section 19	Expenses 0.00 93, Florida Statutes
9. Sales comparisons Cost Data Sales comparisons 0.0 Cost Data 0.00 10. Claim that the Pr 11. No stated Reaso 12. Other SECTION II. FINDINGS of	Other O.00 Coperty Appraiser for OF FACT (Please cluture assessments	ings, Income tings 0.00 Income failed to consider other criteria	Experime 0.00	Expenses 0.00 93, Florida Statutes cussion.
9. Sales comparisons Cost Data Sales comparisons 0.0 Cost Data 0.00 10. Claim that the Property of the prop	Other	ings, Income tings 0.00 Income failed to consider other criterial meck all applicable statements are irrelevant to the assessments the actual financial performance	Experime 0.00 in Section 19	Expenses 0.00 93, Florida Statutes cussion. an market standards.
9. Sales comparison: Cost Data Sales comparisons 0.0 Cost Data 0.00 10. Claim that the Property App	Other	ings, Income tings 0.00	, Experime 0.00 in Section 19 ent under discurre is less the except dass	Expenses 0.00 93, Florida Statutes cussion. an market standards. sified use properties,
9. Sales comparisons Cost Data Sales comparisons 0.0 Cost Data 0.00 10. Claim that the Property App Which are appraised on the cost Data 1. Prior year(s) or further 1.	Other O.00 Toperty Appraiser for OF FACT (Please cluture assessments rates prevail where raiser must appraise the basis of value in the control of the cont	tings 0.00 Income railed to consider other criteria neck all applicable statements are irrelevant to the assessment the actual financial performance the entire fee simple estater use. The Petitioner's informatical performance in the Petitioner's informatical period performance in the Petitioner's informatical performance in th	Experime 0.00 in Section 19 ent under disconne is less that is, except class ation did not	Expenses 0.00 93, Florida Statutes cussion. an market standards. sified use properties, address the entire fee simple est
9. Sales comparisons Cost Data Sales comparisons 0.0 Cost Data 0.00 10. Claim that the Pr 11. No stated Reaso 12. Other SECTION II. FINDINGS of 1. Prior year(s) or further 2. Prevailing market 3. The Property App which are appraised on 1.	Other O.00 Toperty Appraiser for OF FACT (Please cluture assessments rates prevail when raiser must appraise the basis of value is raiser lawfully considered.	ings, Income tings 0.00	Experime 0.00 In in Section 19 In the continuous disconnection is less that the continuous disconnection did not the continuous disconnection in Section 2000.	Expenses 0.00 93, Florida Statutes cussion. an market standards. sified use properties,

Γ 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.
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 ad 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).
Γ 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 prseented strong evidence for a value of the sfr at \$80- per sf. The Petitioner argued for an acreage value inconsistent with HBU & principle of substitution. Clearly, the sfr is valued via direct sales comparisom.
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 comparible 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 Propert 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
_	——————————————————————————————————————



DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

The actions below were taken on your petition.				
	ot final	These	e actions are a final decision	n of the VAB
If you are not satisfied after you are notified of the in circuit court to further contest your assessment Florida Statutes.)				
Petition # 2014-61		Parce	ID 282S261009014002	
Petitioner name THOMAS H. & DEBRA BROWN, The petitioner is: ✓ taxpayer of record ☐ taxpay ☐ other, explain:		Prope addre		
Decision Summary ✓ Denied your petition	☐ Grante	ed your	petition Granted your p	etition in part
Value	Value f	om	Before Board Action	After Board
Lines 1 and 4 must be completed	TRIM Notice		Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Action
1. Just value, required	169,3	30.00	169,330.00	
2. Assessed or classified use value,* if applicable	169,3	330.00	169,330.00	
3. Exempt value,* enter "0" if none		0.00	0.00	
4. Taxable value,* required	169,3	30.00	169,330.00	
*All values entered should be county taxable values. School	ol and other to	axing aut	hority values may differ. (Section	196.031(7), F.S.)
Reasons for Decision			Fill-in fields will expand or ad	d pages, as needed.
Findings of Fact				
Conclusions of Law SEE ATTACHED				
☑ Recommended Decision of Special Ma	gistrate	Findir	ng and conclusions above are	recommendations.
Steven I Marchall	STI	EVEN L.	MARSHALL	11/21/2014
Signature special magistrate	Print name		name	Date
Deagle our	LIZABETH CAREW		TH CAREW	11/21/2014
Signature VAB clerk of special representative		Print	name	Date
If this is a recommended decision, the board will consider the recommended decision on Address If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call 850-595-3920 or visit our web site at www.escambiaclerk.com				
☐ Final Decision of the Value Adjustmen	t Board			
Signature, chair, value adjustment board		Print	name	Date of decision
Signature VAR clerk or representative		Print	name Γ	ate mailed to parties

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Clerk Notes: 205-879-1200 ADDITIONAL PHONE NUMBER PA Notes: BOARDWALK CONDOMINIUM - Unit B-14



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-61 Account: 170005210 User: smarshall Condo

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				
	Fair Market Value: <u>S OF PETTTIONER</u> (Please ch o the assessment for the follo		nts)				
☐ 1. Increase From pr	ior year(s) assessment	√ 13. Allegation	n of inequity in assessments				
2. Financial perform		•	of the assessment				
✓ 3. Property Conditio		✓ 15. Method o	of assessment				
✓ 4. External condition	าร	☐ 16. Amount o	☐ 16. Amount of taxes				
√ 5. Alleged error in fa	actual information	17. Non-conf	orming use				
6. Appraisal by an ir	ndependent third party appra	iser	ise				
√ 7. Sales analysis by	an independent agent	☐ 19. Financial	hardship of the petitioner				
8. Recent sale price	, or asking price	, of the propert	у				
Cost Data							
11. No stated Reason 12. Other							
12. Other	OF FACT (Please check all ap	plicable statements)					
12. OtherSECTION II. FINDINGS	OF FACT (Please check all ap		der discussion.				
12. Other	OF FACT (Please check all aputure assessments are irrelevo	ant to the assessment und					
12. Other	OF FACT (Please check all apputure assessments are irrelevented and irrelevented actually approximate actually	ant to the assessment und il financial performance is re fee simple estate, exce e Petitioner's information c	less than market standards.				

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.
The petitioner did not submit comparable sales data other than 3 sfr properties which were not rellevent to the valuation of the subject condominium. The Petitioner presented arguments about the 2010 value whih included a land value allocation. This is not pertinent to 2014 valuation. The compelling evidence submitted was in regard to the physical condition of common area improvements and possible severe settlement within the unit.
10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) C do not (b) (a)
The Petitioner stated the VAB rules followed this morning violated his Constitutional rights. The PA presented clear and convincing testimony that the property was treated typical or equally like other properties in the same submarket/condominium complex. The physical condition of the property, the land lease and attributes were fairly and appropriately considered by the PA.
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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19. Sale(s) of the subject property is not an arms-length transaction ad 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 issues regarding the land lease, physical condition of the property and condominium complex at large were treated fairly & correctly by the PA. Three highly comparable sales within the same complex (bound by the same lease and physical issues) were relied upon by the PA. The testimony provided by the PA was compliant with FI. St. 193.011 and Florida DOR rules & proceedures regarding the valuation of real property.
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 comparible 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 Steen 1 Marchall



DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

The actions below were taken on your petition.					
✓ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit					
in circuit court to further contest your assessmen					
Florida Statutes.)	11. (000 000	2110 100.	100(0)(1); 1011.000; 1011.11 1(2);	Too. To 1, and To 12 120,	
Petition # 2014-71		Parce	IID 331S307100000004		
Petitioner name BELK, INC.	Prope	erty 5100 N 9TH AVENUE			
The petitioner is: 🗹 taxpayer of record 🗌 taxpay	er's agent	addre			
other, explain:			TENONOODA, TE SE		
Decision Summary ✓ Denied your petition	☐ Grante	d your	petition	petition in part	
Value	Value fr	om	Before Board Action	After Board	
Lines 1 and 4 must be completed	TRIM No	otice	Value presented by property apprais Rule 12D-9.025(10), F.A.C.	Action Action	
1. Just value, required	8,559,6	54.00	8,559,654.00		
2. Assessed or classified use value,* if applicable	8,559,6	54.00	8,559,654.00		
3. Exempt value,* enter "0" if none		0.00	0.00		
4. Taxable value,* required	8,559,6	54.00	8,559,654.00		
*All values entered should be county taxable values. School	ol and other ta	ixing aut	hority values may differ. (Section	on 196.031(7), F.S.)	
Reasons for Decision			Fill-in fields will expand or	add pages, as needed.	
Findings of Fact					
SEE ATTACHED					
Conclusions of Law					
SEE ATTACHED					
	gistrate	Findir	ng and conclusions above a	e recommendations.	
14110 1/1/1/1		VEN L	MARSHALL	10/21/2014	
Signature, special magistrate	Print name			Date	
Treated a Comme	LIZABETH CAREW		TH CAREW	10/21/2014	
Signature VAB clerk or special representative	7 23W ARO (104W			Date	
If this is a recommended decision, the board will consider the recommended decision on at					
Address	w the detecti	ma an	d place when the recommon	dad dasisian will be	
If the line above is blank, the board does not yet known considered. To find the information, please call 850					
			THE STATE OF		
☐ Final Decision of the Value Adjustmen	t Board			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Signature, chair, value adjustment board		Print	name	Date of decision	
organization of the state of th				22.0 0. 400101011	
Signature, VAB clerk or representative		Print	name	Date mailed to parties	

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Clerk Notes: FAX: 866-829-6939

PA Notes: BELK DEPARTMENT STORE @ CORDOVA MALL



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value

Petition # 2014-71 Account: 033532685 User: smarshall

Relief Granted *	Relief Denied '	? ✓ Remanded to PA 🦠	No Show Relief Denied ?
Special Master	STEVEN L. MARSH	ALL 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 SECTION I. OBJECTION		lease check all applicable stateme	nts)
The Petitioner objects to	the assessment for	the following reasons:	
1. Increase From pr	ior year(s) assessme	nt T 13. Allegation	n of inequity in assessments
2. Financial perform	ance of the property	₹ 14. Amount o	of the assessment
✓ 3. Property Condition		₹ 15. Method o	of assessment
✓ 4. External condition		☐ 16. Amount o	of taxes
5. Alleged error in f		☐ 17. Non-conf	
•		ty appraiser	-
7. Sales analysis by	•	• • •	hardship of the petitioner
		price, of the propert	•
	s, Listing ,Other	s, Income, 	, Expenses,
10. Claim that the P	roperty Appraiser fail	led to consider other criteria in Sec	ction 193, Florida Statutes
11. No stated Reason	on		
12. Other			***************************************
SECTION II, FINDINGS	OF FACT (Please che	ck all applicable statements)	
☐ 1. Prior year(s) or fi	uture assessments ar	e irrelevant to the assessment und	der discussion.
☐ 2. Prevailing market	rates prevail when t	he actual financial performance is	less than market standards.
		the entire fee simple estate, exce	
			did not address the entire fee simple estate. d in Section 193.011, Florida Statutes.
1 4. The Property App	raiser lawrully consid	iereo die eigni cinteria endinerateo	d in Section 193.011, Fiorida Statutes.
5. The Property App	oraiser failed to lawfu	lly consider specific criteria of Sect	tion 193.011, Florida Statutes, as follows:
Present cash	n value – willing buye	er/willing seller	
☐ Highest and	best use		
Location of	property		
C Quantity or	size		
Cost of prop	erty and present rep	lacement cost of improvements	

1~	Condition of property
Γ	Income of property
	Net proceeds of sale
	erties have different assessments because of different characteristics that comprise the entire property.
	assessment of any property other than the subject is immaterial.
8. The substantial	assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or y all" other property in the County.
厂 9. No €	widence overcoming the presumption of correctness was presented.
「 10. Fac	ts were presented that do (a), do not (b), support a change in the assessment.
do (a) 🍜	do not (b)
30,000 +/ Mr. McElv	oner presented reasonable arguments to overcome the Presumption of Correctness. The P.A. calculation omitted - square feet of building area based upon the As built renovated plans within the appraisal report presented by een. Mr. McElveen also presented convincing data regarding depreciation analysis from MVS. based upon this he petitioner overcame the presumption of correctness.
☐ 11. Infe	ormation was presented that does (a), does not (b), indicated a factual error.
	e market value of the property is within the discretion of the Property Appraiser and within a reasonable range of the property.
☐ 13. The	e assessment was (a), was not (b), developed by generally accepted appraisal methods.
	ta was present that does (a), does not (b), support a change in assessment.
range of va	e sale price of the property should be considered when it is indicative of market value and is within a reasonable slues for the property.
property f for \$7,000 detailed ed did agree	erty record card has doc stamps recorded that confirm a \$7,000,000 purchase price. Dillard's previously offered the or sale for \$7,500,000. The largest REIT in the USA published data to it's investors that he property was acquired 0,000 (testimony from Mr. Jones). Mr. Barnhill could not confirm the purchase price. Mr. McElveen presented a explanation of a 3 party exchange but could not or would not disclose the price paid for the property. Both parties to renovation cost of \$4,500,000. The sum of the reported acquistion price (\$7,000,000 plus \$4,500,000 n) yields a property investment of \$11,500,000.
	e(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data e prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
	e(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida tive Code, Chapter 12D-8.011(1)(m).
	mparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida tive Code, Chapter 12D-8.011(1)(m).
☐ 21. The	e purchase price of property is no a valid objection when it is not indicative of the market value.
	e market evidence is deficient. One sale does not make a market.
	ly evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to e financial hardship of a Petitioner in evaluating a petition.
24. Mai the seller.	rket value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of
☐ 25. The	e Property Appraiser supports the assessment on the market approach to value. An assessment based on the proach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
☐ 26. The	e present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
	e applicable land use plan controls over local zoning.
1 27, 118	approach and acceptant controls of an income

☐ 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.

F 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.

The subject property was involved in a 3 way property exchange--Simon - the mall owner, Dillard's (the former owner) and Belk. Mr. Jones testified that the Simon REIT published information that the purchase price was \$7,00,000-- which is the amount indicated by doc stamps. The Petitoner denied the \$7,000,000 price but had no evidence or opinion of the actual investment in acqistion of the property. The property is located at Cordova Mall-- arguably the highest quality mall in the Florida panhandle. The P.A. office estimated the subject land value at \$4,500,000. The renovation cost is not contested at \$4,500,000. It appears, at a minimium, Belk has \$11,500,000 in the acquistion & renovation. Based upon the testimony-there appears to be substanial shell building contributory value. It is noted the P.A.'s Cost Approiach is flawed. The building area is off by 30,000+/- square feet-- actually under reported for in fact what is there-- this appears to be a field measurement error. Also, the P.A. relied upon a depreciation table published MVS. Mr. McElveen presented data to refute the accuracy of this depreciation data.

The Direct Sales Comparisom analysis of the P.A. used all local multi tenant comps-- with the exception of the Sports Authority-- a single tenant property. The Sports Authority sale was at \$88 per square foot-- it required adjustment for size and condition.

The Income Approach by the P.A. relied upon a \$7.00 rental rate, 5% v/c, and 15% expenses and a cap rate of 8%. This analysis appears credible.

Mr. McElveen traveled to Tennessee, Texas & Pa. to view/inspect his comparables for income data comparisom. His testimony & report (page 17) concluded second generation subject space is very low--as little as \$0.00-- to \$6.26 per square foot on a gross basis.Mr. McElveen also used a second method of Rental Rate analysis. He used the relationship of department store retail sales to store rent analysis.Mr. McElveen correlates 2.50% of store gross sales revenue to be applicable to the subject. Based upon substantial research-- Mr. McElveen concluded a market rent for the subject property by this technique of \$3.50. Ther testimony & appraisal report by Mr. Mcelveen rely on dated (out of date?) materials--Dolllars & Cents of Shopping Centers data from 2008, 2006 and 2004. Other data from there Appraisal Institute Lum Libary data may be more current. The age of the data causes me to question the accuracy of the information. The market has changed in many ways since 2004.

Mr. McElveen concludes the final market rent for the subject property at \$4.25 per square fooot versus \$7.00 by the P.A. office.

Mr. McElveen relied on a creative technique for adjusting data to derive a capiitalization rate. Page 21 of his report—the sales presented range from October 1995 to July 2006. First, he adjusted each sale individually for 1st & 8th ctiteria. This has the impact of skewing the numbers downward prior to correlation of a cap rate. The second unorthodox techniques he used was to adjust the cap rates by 571 basis ponts. This was an attepmt to equalize the data for the passage of 8-19 year old sales data—cap rates. I do not believe the Real Property Guide published bt the Florida DOR supports the idea of adjusting cap rates or relying on such old data.

The Property Appraisers estimate of value via the Cost Approach is incorrect for two reasons, one—they omitted 30,000 square feet of building area. Secondingly, they relied upon MVS depreciation schedules that are not based upon relevant market data. Simple math would indicate that if the omission of cost coupled with increased depreciation adjusted the value downward by as much as 30% +/--- the resulting value indication would change from \$12,501,389 to \$8,750,972-- this is still well above the P.A. estimate o\$8,559,000.

Mr. McElveen is commended for a detailed presentation and research, however, he elected not to perform either a Cost Approach or Market Approach. When Mr. Mcelveen did present sales data to develop a cap rate—he first deducted 1st & 8th criteria to sales located in Texas and Pa. Then, Mr. McElveen adjusted the sales upward by 571 basis points based uypon analysis or comparison, to cap rates in the PWC reports (verval testimony). Mr. Mcelveen concluded with a cap rate of 12.63% contrasted with the P.A. office estimated cap rate of 8%. It is clear given the subject high quality location, good quality rennovation/condition and investor survey data presented by both parties that a cap rate for the subject is more likely to 8% rather than 12.63%.

The subject property is considered by many market participants to be the nicest Simon mall in the panhandle. The underlying land of the subject is clearly valuable. Belk, surely paid for the location and a shell building. The P.A.'s Cost Approach, while flawed, is reasonable, The PA's Income Approach is based upon local rents and recognized reliable investor surveys. This is typical research for the Income Approach and is deemed credible. Mr. McElveen did not performa a Cost Approach. Mr. McWelveen went to great length to expalin the complex 3 party transaction involving the subject but could not confirm the price paid for the subject,. The PA testifed to two sources of confirmation at \$7,000,000-- plus rennovation costs.

The Income Approach presented by Mr Mcelveen is thoughtful but not convincing. The 1st & 8th criteria adjustments, the addition of 571 basis points to account for 8-19 years passage of time is unorthodox and likely not consistent with appraisal rules promulgated bt the FDOR-- cap rates typically are not adjusted.

Mr. McElveens methodology is unorthodox. The principle of substitutuion would likely use local data for sales, cap rates, etc. as demonstrated by the P.A. office. Major adjustments to out of state data 10-19 years of age is simply less convincing. The data and analysis presented by Mr. McElveen is not complient with typical orthodox appraisal methodology standards inherent in common valuation analysis .I do not believe Mr. McElveens estimate of value of \$4,370,000 is prepared compliant with the criteria listed in Fl. St. 193.011.

The testimony & evidence presented by each party provides sufficent evidence to render a professional decision. Based upon the testimony and evidence submitted the petitioner has not provided sufficient persuasive evidence to reduce the

reduction of value is denied	
based upon appraisal praction property within the same cla	hed by a preponderance of evidence that the Property Appraiser's market value was arbitrariles different from appraisal practices generally applied by the Property Appraiser to comparibles. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's just value. It is recommended that the petition be denied and the market value be upheld.
or more of the eight criteria	shed by a preponderance of evidence that the Property Appraiser failed to properly consider of enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance ty Appraiser's market value is in excess of just value. It is recommended that the market value.
based upon appraisal praction property within the same cla	shed by a preponderance of evidence that the Property Appraiser's market value was arbitrari es different from appraisal practices generally applied by the Property Appraiser to comparab ss. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's ma ue. It is recommended that the market value be reduced.
Appraiser by law. Petitioner	introduce sufficient evidence to overcome the presumption of correctness accorded the Prodict prove by a preponderance of evidence that the Property Appraiser's market value is in exided that the new market value be approved.
for a further reduction was o	the hearing, the Property Appraiser reduced the market value of the subject property. No bas leteremined, The market value by the Property Appraiser is entitled to a presumption of ded that the new market value be approved.
	er's market value is found to be erroneous. The record lacks competant, substantial evidence is of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with
-	ne Property Appraiser reduced the market value of the subject property. No basis for a further the assessment by the Property Appraiser is entitled to a presumption of correctness. It is assessment be approved.
Signature Required	De 1- Merly

assessment. The estimate of \$8,559,000 presented by the P.A.'s office is confirmed and the Petitioner's request for a



DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

The actions below were taken on your petition.								
☑ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB								
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit								
in circuit court to further contest your assessment. (See sections 193.155(8)(I), 194.036, 194.171(2), 196.151, and 197.2425,								
Florida Statutes.)								
Petition # 2014-74	Petition # 2014-74 Parcel ID 301S303103000000							
Petitioner name SEARS ROEBUCK AND CO		Prope						
The petitioner is: ✓ taxpayer of record ☐ taxpay	er's agent	addre	SS PENSACOLA FL 325	504				
other, explain:								
Decision Summary Denied your petition	☑ Grante	d your		r petition in part				
Value	Value f	rom	Before Board Action	After Board				
Lines 1 and 4 must be completed	TRIM N	otice	Value presented by property apprain Rule 12D-9.025(10), F.A.C.	Action Action				
1. Just value, required	8,079,5	31.00	6,471,855.0	0				
2. Assessed or classified use value,* if applicable	8,079,5	31.00	6,471,855.0	o				
3. Exempt value,* enter "0" if none		0.00	0.0	3				
4. Taxable value,* required	8,079,5	31.00	6,471,855.0	0				
*All values entered should be county taxable values. School	ol and other to	axing aut	hority values may differ. (Sect	on 196.031(7), F.S.)				
Reasons for Decision			Fill-in fields will expand or	add pages, as needed.				
Findings of Fact								
SEE ATTACHED								
Conclusions of Law								
SEE ATTACHED								
☑ Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.								
STEVEN L. MARSHALL 11/21/2014								
Signature, special magistrate Print name Date								
LIZABETH CAREW 11/21/2014								
Signature, VAB clerk or special representative Print name Date								
If this is a recommended decision, the board will consider the recommended decision on at								
Address If the line above is blank, the board does not yet know	w the date. ti	me, and	d place when the recommer	nded decision will be				
If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call 850-595-3920 or visit our web site at www.escambiaclerk.com								
☐ Final Decision of the Value Adjustmen	t Board							
Signature, chair, value adjustment board		Print	name	Date of decision				
•								
Signature VAB clerk or representative		Print	name	Date mailed to parties				

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

PA Notes: SEARS DEPT STORE & SEARS AUTO CENTER - University Town Center



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-74 Account: 032138100 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				
		check all applicable statemer	nts)				
1. Increase From pri	ior vanr(c) accoccment	12 Allogation	n of inequity in assessments				
2. Financial perform	, , ,	-	of the assessment				
✓ 3. Property Conditio		15. Method o					
✓ 4. External condition		16. Amount of					
5. Alleged error in fa		☐ 17. Non-conf					
=	ndependent third party app		•				
7. Sales analysis by			hardship of the petitioner				
☐ 8. Recent sale price	, or asking price	, of the propert	у				
· · · · · · · · · · · · · · · · · · ·	s, Listings ,Other	, Income,	Expenses,				
10. Claim that the P	roperty Appraiser failed to	consider other criteria in Sec	ction 193, Florida Statutes				
11. No stated Reaso	on						
12. Other	OF F1/57 /N	!:					
SECTION II. FINDINGS	OF FACT (Please check_all	applicable statements)					
1. Prior year(s) or fu	uture assessments are irrel	evant to the assessment unc	der discussion.				
2. Prevailing market	rates prevail when the act	tual 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 App	raiser lawfully considered t	the eight criteria enumerated	d in Section 193.011, Florida Statutes.				
5. The Property App	oraiser failed to lawfully cor	nsider specific criteria of Sect	tion 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 o
ubstantially 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) 🛴
Competent & sufficent evidence was provided by the Petitioner to confirm the PA did not properly consider size of property, condition & accurate fair market rental rate of the property. The Petitioner did overcome the presumption correctness regarding the accuracy/correctness of the Income Approach by the PA. The Special Magistrate remainded petition back toythe PA for reconsideration of the Income approach and reconsideration of value (remand form attached)
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 alues 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 valuating 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 ange of values for the property.
Inge of values for the property. 18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data xists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment data
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida dministrative 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 Florid dministrative 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 posider 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 expense ne seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the narket 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
bjection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
bjection, 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.
27. The applicable land use plan controls over local zoning.
27. The applicable land use plan controls over local zoning. 28. The petition was complete (a), incomplete (b) 29. Other:

or more of the eight criteria enumerated in Section 193.011, Florida Statutes. How preponderance of evidence that the Property Appraiser's market value is in excess petition be denied and the market value be upheld.	
C. The Petitioner established by a preponderance of evidence that the Property based upon appraisal practices different from appraisal practices generally applied property within the same class. The Petitioner did not prove by a preponderance of market value is in excess of just value. It is recommended that the petition be den	by the Property Appraiser to comparible f evidence that the Property Appraiser's
D. The Petitioner established by a preponderance of evidence that the Propert or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The the evidence that the Property Appraiser's market value is in excess of just value. reduced.	Petitioner did prove by a preponderance of
The PA recalcalculated the Income Approach and revised the Assessed Value to the Petitioner that he confirms and accepts the value. As Special Magistrate I bel compliance with Florida law. Therefore, I affirm the revised value estimate.	
E. The Petitioner established by a preponderance of evidence that the Property based upon appraisal practices different from appraisal practices generally applied property within the same class. The Petitioner did prove by a preponderance of evidence is in excess of just value. It is recommended that the market value be reduced.	by the Property Appraiser to comparable idence that the Property Appraiser's market
F. The Petitioner failed to introduce sufficient evidence to overcome the presur Appraiser by law. Petitioner did prove by a preponderance of evidence that the Proof 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 for a further reduction was deteremined, The market value by the Property Appraise 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 meeting the just value criteria of Section 193.011, Florida Statutes. The matter is refollowing direction:	
I. Prior to the hearing, the Property Appraiser reduced the market value of the reduction was determined. The assessment by the Property Appraiser is entitled to recommended that the new assessment be approved.	
Signature Required Steel 11/21/14	<u> </u>

OF REVENUE

T BOARD 'APPRAISER

DR-485R N. 12/09

Rule 12D-16.002 Florida Administrative Code

FLORIDA	VALUE ADJUSTMEN
	REMAND TO PROPERTY
DEPARTMENT	

Section 1. Completed by Value Adjustment	ent Board or Special Magistrate
Petition # 114-74 County Escaus a Parc	ei ID 03-2138-/00 Date/0/21/14
To: Property Appraiser	From: Clerk of Special Magistrate
Name Chris Jones	Name Steven I Marshall
Address 22 South Polafox Syste 300 Pensacola, F	Address 246 N. Westmorts Drive altaments Spring, Fl 32714
The value adjustment board or special magistrate has:	
Determined that the property appraiser's value is incorrect (section 194.301, F.S.). Include findings of fact on which remand decision is based or rother document with these items completed. The subject property is a winger large by modern of andreds. It is presented arguments that the property whith subject.	Granted a property classification. reference and attach Form DR-485V. Form DR-485XC, or building -1975. It is eskeptically oingle terest. The Petities is so laye as to be the providence.
Include conclusions of law on which remand decision is based other document with these items completed. The P.A. did not correctly Market Opprach on the Income of 2-3 times layer than most single considering and adjustment.	appraise the property via
Appropriate remand directions to property appraiser:	Sprach and the Morbet for the virtage age/cordition,
The board retains authority to ma	ke a final decision on this petition.
Section 2. Completed by Property Appra	aiser
Provide a revised just value or a classified use value and	(
Just Valuation #4, 471, 855	Classified Use Valuation
Previous \$8,079 531 Revised 6,41/855	OR
Signature, property appreiser)	CHRIS TONES 11/3/14 Print name Date

Use additional pages, if needed.



DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

The actions below were taken on your petition.							
√ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB							
If you are not satisfied after you are notified of the							
in circuit court to further contest your assessmer	nt. (See section	ons 193.	155(8)(I), 194.036, 194.171(2)	, 196.151, and 197.2425,			
Florida Statutes.)							
Petition # 2014-75 Parcel ID 342S300110013011							
Petitioner name KMART CORPORATION		Prope	* 74 NODILL HIGH	NAY			
The petitioner is: ✓ taxpayer of record ☐ taxpayer's agent			SS PENSACOLA, FL 32	2506			
other, explain:							
Decision Summary ✓ Denied your petition	Grante	d your	·	r petition in part			
Value	Value fr	om	Before Board Action	After Board			
Lines 1 and 4 must be completed	TRIM No	otice	Value presented by property apprain Rule 12D-9.025(10), F.A.C.	Action			
1. Just value, required	2,632,6	17.00	2,632,617.0)			
2. Assessed or classified use value,* if applicable	2,632,6	17.00	2,632,617.0	0			
3. Exempt value,* enter "0" if none		0.00	0.0	3			
4. Taxable value,* required	2,632,6		2,632,617.0				
*All values entered should be county taxable values. School	ol and other ta	ixing aut	hority values may differ. (Sect	on 196.031(7), F.S.)			
Reasons for Decision			Fill-in fields will expand or	add pages, as needed.			
Findings of Fact							
SEE ATTACHED							
Conclusions of Law							
SEE ATTACHED							
▼ Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.							
X 144 6 (11.11)		VEN L	MARSHALL	10/21/2014			
Signature, special magistrate Print name Date							
LIZABETH CAREW 10/21/2014							
Signature VAB clerk or special representative	77 Chapter 1 Collection						
If this is a recommended decision, the board will consider the recommended decision on at							
Address If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be							
considered. To find the information, please call 850-595-3920 or visit our web site at www.escambiaclerk.com							
☐ Final Decision of the Value Adjustmen	t Board						
Signature, chair, value adjustment board Print name Date of decision							
anglianary orient, restau angunutturit panta		, ,,,,,	· · · · · · · · · · · · · · · · · · ·	2312 0, 400101011			
Signature, VAB clerk or representative		Print	name	Date mailed to parties			

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PA Notes: BIG K-MART STORE & PENSKE AUTO CENTER - Mobile Hwy



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-75 Account: 070144200 User: smarshall

	Relief Denied	? 🗹 Remanded to PA 🤏	No Show Relief Denied 🔞 📕
Special Master	STEVEN L. MARSH	ALL 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 I SECTION I. OBJECTION: The Petitioner objects to	S OF PETITIONER (F	Please check all applicable stateme	ents)
•		-	
1. Increase From pri		_	n of inequity in assessments
2. Financial perform			of the assessment
3. Property Conditio		15. Method o	
4. External condition		☐ 16. Amount o	
5. Alleged error in fa		☐ 17. Non-conf	
		ty appraiser 18. Present u	
7. Sales analysis by	an independent age	nt T 19. Financial	hardship of the petitioner
8. Recent sale price	, or asking	g price, of the propert	ty
Cost Data	,Other	gs, Income	
Cost Data	,Other roperty Appraiser fa	_	
Cost Data	,Other roperty Appraiser fa	_	
Cost Data 10. Claim that the P 11. No stated Reaso 12. Other	,Other roperty Appraiser fa	_	
Cost Data 10. Claim that the P 11. No stated Reaso 12. Other SECTION II, FINDINGS	,Other roperty Appraiser fail on OF FACT (Please che	iled to consider other criteria in Sec eck all applicable statements)	ction 193, Florida Statutes
Cost Data 10. Claim that the P 11. No stated Reaso 12. Other SECTION II, FINDINGS of 1. Prior year(s) or fu	roperty Appraiser fai	iled to consider other criteria in Sec eck all applicable statements) re irrelevant to the assessment und	ction 193, Florida Statutes der discussion.
Cost Data 10. Claim that the P 11. No stated Reaso 12. Other SECTION II. FINDINGS 1. Prior year(s) or fu 2. Prevailing market	roperty Appraiser failin OF FACT (Please che uture assessments ai	iled to consider other criteria in Sec eck all applicable statements) re irrelevant to the assessment und the actual financial performance is	ction 193, Florida Statutes der discussion. less than market standards.
Cost Data 10. Claim that the P 11. No stated Reaso 12. Other SECTION II. FINDINGS 1. Prior year(s) or fu 2. Prevailing market 3. The Property App	roperty Appraiser fai	eck all applicable statements) re irrelevant to the assessment unce the actual financial performance is the entire fee simple estate, exce	der discussion. less than market standards. pt classified use properties,
Cost Data 10. Claim that the P 11. No stated Reaso 12. Other SECTION II, FINDINGS 1. Prior year(s) or fu 2. Prevailing market 3. The Property App which are appraised on	roperty Appraiser faith OF FACT (Please che uture assessments at rates prevail when the prevail when the praiser must appraise the basis of value in	eck all applicable statements) re irrelevant to the assessment unce the actual financial performance is a the entire fee simple estate, exceuse. The Petitioner's information of	ction 193, Florida Statutes der discussion. less than market standards.

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.
Γ 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) C do not (b) 6
11. Information was presented that does (a), does not (b), indicated a factual error.
Γ 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.
Γ 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 ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
1 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).
Γ 21. The purchase price of property is no a valid objection when it is not indicative of the market value.
Γ 22. The market evidence is deficient. One sale does not make a market.
Γ 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.
T 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 subject property is a former K-Mart that closed in 2013. The property totals 59,167 sf of gba. The land area totals 16.6 acres. The property is older & suffers from physical Depreciation & deferred maintenance. The property is deemed to have substantial useful life as a second generation user—thrift shop, church, charter school or other retail oriented uses. The PA presneted four sales--Sale 1 sold for \$36.97 per sf. It was dark at the time of sale. The three remaing sales sold from \$27.21-\$69.88 per sf. The market value estimate by the PA at \$30 per sf is reasonable & well supported. The assessment also computes to \$76,867 per acre (\$1.76 per sf of land area). Clearly, the assessment is reasonable.

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	
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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.	based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's
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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.
/	



DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

The actions below were taken on your petition.	The actions below were taken on your petition.					
☑ These actions are a recommendation only, n	ot final	These	e actions are a final decisio	n of the VAB		
If you are not satisfied after you are notified of the in circuit court to further contest your assessment Florida Statutes.)						
Petition # 2014-90		Parce	ID 301S303105000000			
Petitioner name JC PENNY CORPORATION The petitioner is:			rty 7171 N DAVIS HWY SS PENSACOLA FL 3250	4		
Decision Summary Denied your petition	✓ Grante	ed your	petition Granted your p	etition in part		
Value Lines 1 and 4 must be completed	Value f		Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action		
1. Just value, required	5,811,€	551.00	4,941,950.00			
2. Assessed or classified use value,* if applicable	5,811,6	351.00	4,941,950.00			
3. Exempt value,* enter "0" if none		0.00	0.00			
4. Taxable value,* required	5,811,6	551.00	4,941,950.00			
*All values entered should be county taxable values. School	ol and other ta	axing aut	hority values may differ. (Section	196.031(7), F.S.)		
Reasons for Decision			Fill-in fields will expand or ac	id pages, as needed.		
Findings of Fact	***************************************					
Conclusions of Law SEE ATTACHED						
☑ Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.						
Deur C / draft	STI	EVEN L	MARSHALL	11/21/2014		
Signature special magistrate		Print	name	Date		
Disactor (Orew LIZABETH CAREW 11/21/2014						
Signature AB clerk or special representative			name	Date		
If this is a recommended decision, the board will consider the recommended decision on Address If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call 850-595-3920 or visit our web site at www.escambiaclerk.com						
☐ Final Decision of the Value Adjustment Board						
Signature, chair, value adjustment board		Print	name	Date of decision		
Signature VAB clerk or representative		Print	name	Date mailed to parties		

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

Clerk Notes: FAX: 972-531-2608

PA Notes: J C PENNEY DEPT STORE



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value

Petition # 2014-90 Account: 032138250 User: smarshall Commercial

Special Master	STEVEN L. MARSHA	LL Petitioner Representation	Not Present Self Attorney Agent
			Other
New Market Value	0.00		0.00
New Exemption Value	0.00	New Taxable Value	0.00
Petitioner's Estimate of I SECTION I. OBJECTION The Petitioner objects to	S OF PETITIONER (PI	ease check all applicable statements:	nts)
1. Increase From pr			n of inequity in assessments
2. Financial perform		-	of the assessment
✓ 3. Property Conditio		✓ 15. Method o	
4. External condition		☐ 16. Amount o	
5. Alleged error in fa	actual information	☐ 17. Non-conf	orming use
•		y appraiser	*
7. Sales analysis by	an independent agen	t T 19. Financial	hardship of the petitioner
8. Recent sale price	, or asking	price, of the propert	y
	s, Listings ,Other	s, Income, 	Expenses,
☐ 10. Claim that the P	roperty Appraiser faile	ed to consider other criteria in Sec	ction 193, Florida Statutes
11. No stated Reason	, , , , ,		
12. Other			
SECTION II. FINDINGS	OF FACT (Please chec	k all applicable statements)	
1. Prior year(s) or fu	uture assessments are	e irrelevant to the assessment und	ler discussion.
		ne actual financial performance is	
☐ 3. The Property App	raiser must appraise t	the entire fee simple estate, excep	
			f in Section 193.011, Florida Statutes.

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)
The Petitoner overcame the presumption of correctness by providing comps substantating a lower fair market rental value. The file was remanded to the PA with instruction to recalculate the Income Approach. The remand file is attached.
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 ad 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.
R. 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 comparible 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.
The PA reworked the Income Appraoch & reduced the assessed value to \$4,941,950. There is an email in file from the Petitioner accepting the revised value. As Special Magistrate, I believe the revised value is fair and computed compliant with applicable Florida law. I affirm the revised value provided by the PA.
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 Steen 1 Marchal 11/21/14



VALUE ADJUSTMENT BOARD REMAND TO PROPERTY APPRAISER

DR-485R N. 12/09

Rule 12D-16.002 Florida Administrative Code

Section 1. Completed by Value Adjustment Board or Special Magistrate Petition #Q0/4-90 County Example Parcel ID 03 2 38 250 Date 10/21/14 To: Property Appraiser From: Clerk or Special Magistrate Name Name Steve Manched Address 2 46 N. Underson Towns Address 2 46 N. Underson T
Name Augustrate Name Address 221 B. Palage Address 246 N. Worknown Town Address 221 B. Palage Address 246 N. Worknown Town Town Town Town Town Town Town
Address 221 B. Palaged Address 246 N. Washnorts Tome attack Ship, F132714 The value adjustment board or special magistrate has: Determined that the property appraiser's value is incorrect (section 194.301, F.S.). Include findings of fact on which remand decision is based or reference and attach Form DR-485V, Form DR-485XC, or other document with these items completed. The petition outsmith JC Pem blass for the strict of a front ref is \$50per 3.F. Include conclusions of law on which remand decision is based or reference and attach Form DR-485V, Form DR-485XC, or other document with these items completed. The Petitions outsmit in praiding computers widena (JCRM, Learness) that A Market rate & Image.
Address 221 B. Palaged Address 246 N. Washnorts Tome attack Ship, F132714 The value adjustment board or special magistrate has: Determined that the property appraiser's value is incorrect (section 194.301, F.S.). Include findings of fact on which remand decision is based or reference and attach Form DR-485V, Form DR-485XC, or other document with these items completed. The petition outsmith JC Pem blass for the strict of a front ref is \$50per 3.F. Include conclusions of law on which remand decision is based or reference and attach Form DR-485V, Form DR-485XC, or other document with these items completed. The Petitions outsmit in praiding computers widena (JCRM, Learness) that A Market rate & Image.
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evidence (Jehrn, Leandate) that the Nertal nots & Imme Bonest by the PA. may be and ated.
Bonest by the PA. may be one ofated.
Bonest by the PA. may be and ated.
Appropriate remand directions to property appraiser:
Please review the JC Remy lease data. Recorsides the I maone apprent and the estimat of fair
the I meane apprent and the estint of fair
market rest.

The board retains authority to make a final decision on this petition.

Section 2. Completed by Property Appraiser

Provide a revised just value or a classified use value and return this form to the clerk of the Board.

Just Valuation

Classified Use Valuation

Previous #5 \$11 551 Revised #4 94 950 OR

Signature, property appraiser

Print name

Use additional pages, if needed.



DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

The actions below were taken on your petition.				
	ot final] These	e actions are a final decision	on of the VAB
If you are not satisfied after you are notified of the in circuit court to further contest your assessment Florida Statutes.)	ne final deci	sion of	the VAB, you have the rigi	nt to file a lawsuit
Petition # 2014-110		Parce	IID 02021526	
Petitioner name AARON'S INC. The petitioner is: ✓ taxpayer of record ☐ taxpay ☐ other, explain:	ver's agent	Prope addre		DULEVARD
Decision Summary ✓ Denied your petition	Grante	d your	petition	petition in part
Value	Value fi	om	Before Board Action	After Board
Lines 1 and 4 must be completed	TRIM No	-	Value presented by property appraise Rule 12D-9.025(10), F.A.C.	Action
1. Just value, required	431,3	373.00	431,373.00	
2. Assessed or classified use value,* if applicable	431,3	373.00	431,373.00	
3. Exempt value,* enter "0" if none	25,0	00.00	25,000.00	
4. Taxable value,* required	l	373.00	406,373.00	
*All values entered should be county taxable values. School	ol and other ta	axing aut	hority values may differ. (Section	n 196.031(7), F.S.)
Reasons for Decision			Fill-in fields will expand or a	dd pages, as needed.
Findings of Fact				
Conclusions of Law SEE ATTACHED				
☑ Recommended Decision of Special Ma	gistrate	Findir	ng and conclusions above are	recommendations.
Am CMM	STE	EVEN L	MARSHALL	11/03/2014
Signature, special magistrate		Print	name	Date
Description (arein	L	IZABET	'H CAREW	11/03/2014
Signature VAB clerk or special representative	***************************************	Print	name	Date
If this is a recommended decision, the board will con-	sider the rec	ommen	ded decision on	at
Address If the line above is blank, the board does not yet known considered. To find the information, please call 850				
☐ Final Decision of the Value Adjustmen	t Board			
Signature, chair, value adjustment board		Print	name	Date of decision
Signature VAR clerk or representative		Print	name	Date mailed to parties

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PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-110 Account: 002021526 User: smarshall TPP Value

elief Granted 🤻 🔳	Relief Denied 🦓 🗹	Remanded to PA	No Show Relief Denied
Special Master	STEVEN L. MARSHALL _		Not Present Self
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
	Fair Market Value: S OF PETITIONER (Please choos) the assessment for the follo	,	nts)
1. Increase From pri	ior vear(s) assessment	13. Allegation	n of inequity in assessments
2. Financial perform	, , ,		of the assessment
☐ 3. Property Condition		₹ 15. Method o	
4. External condition		☐ 16. Amount o	
☐ 5. Alleged error in fa		☐ 17. Non-conf	forming use
•	ndependent third party apprai		-
7. Sales analysis by			hardship of the petitioner
	, or asking price		•
Cost Data			
Petitioner argues the T	PP inventory should not be ta	ixes.	
SECTION II. FINDINGS	OF FACT (Please check all ap	plicable statements)	
1 Prior year(s) or fu	iture assessments are irreleva	ant to the accessment und	ter discussion
	rates prevail when the actua		
3. The Property App which are appraised on	raiser must appraise the enti the basis of value in use. The	re fee simple estate, exce Petitioner's information c	
			tion 193.011, Florida Statutes, as follows:

Γ 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)
The Aarons ownership clearly uses a lease document. It is labeled a lease. Monthly payments renew the lease. The purchaser signs as a lessee.
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.
Γ 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.
\Box 19. Sale(s) of the subject property is not an arms-length transaction ad 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).
Γ 21. The purchase price of property is no a valid objection when it is not indicative of the market value.
Γ 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.
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 comparible 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.
Γ 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 Lucin 1/1/2/14



DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

The actions below were taken on your petition.			
These actions are a recommendation only, n			
If you are not satisfied after you are notified of the			
in circuit court to further contest your assessmen	nt. (See sections 193.	155(8)(I), 194.036, 194.171(2), 19	6.151, and 197.2425,
Florida Statutes.)		I I D	
Petition # 2014-111	Parce		
Petitioner name AARON'S INC.	Prope		
The petitioner is: ✓ taxpayer of record ☐ taxpay	er's agent addre	SS PENSACOLA FL	
other, explain:			
Decision Summary ✓ Denied your petition	☐ Granted your	·	etition in part
Value	Value from	Before Board Action	After Board
Lines 1 and 4 must be completed	TRIM Notice	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Action
1. Just value, required	688,642.00	688,642.00	
2. Assessed or classified use value,* if applicable	688,642.00	688,642.00	
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	
4. Taxable value,* required	663,642.00	663,642.00	
*All values entered should be county taxable values. School	ol and other taxing aut	hority values may differ. (Section	196.031(7), F.S.)
Reasons for Decision		Fill-in fields will expand or ad-	d pages, as needed.
Findings of Fact			
SEE ATTACHED			
Conclusions of Law			
SEE ATTACHED			
✓ Recommended Decision of Special Ma	mintroto Cindi		
✓ Recommended Decision of Special Ma		ng and conclusions above are	
Des Michael		MARSHALL	11/03/2014
Signature special magistrate		name	Date
Frach Carew		TH CAREW	11/03/2014
Signature, VAB clerk or special representative	Print	name	Date
If this is a recommended decision, the board will con-	sider the recommen	ded decision on	at
Address If the line above is blank, the board does not yet known	withe date itime, and	t place when the recommende	d decision will be
considered. To find the information, please call 850			
☐ Final Decision of the Value Adjustmen	t Board		
Signature, chair, value adjustment board	Print	name	Date of decision
Signature VAB clerk or representative	Print	name	ate mailed to parties

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PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-111 Account: 000006080 User: smarshall TPP Value

Special Master STEVEN New Market Value 0.00 New Exemption Value 0.00 Petitioner's Estimate of Fair Market SECTION I. OBJECTIONS OF PETITIONS OF P	Ne t Value: TIONER (Please check a	ew Assessed Value ew Taxable Value	Not Present Self Attorney Agent Other 0.00
New Market Value 0.00 New Exemption Value 0.00 Petitioner's Estimate of Fair Market SECTION I. OBJECTIONS OF PETI	Ne Ne t Value: <u>TIONER</u> (Please check a	ew Assessed Value ew Taxable Value	Attorney Agent Other 0.00
New Market Value 0.00 New Exemption Value 0.00 Petitioner's Estimate of Fair Market SECTION I. OBJECTIONS OF PETI	Ne Ne t Value: <u>TIONER</u> (Please check a	ew Assessed Value ew Taxable Value	Agent Other 0.00
New Exemption Value 0.00 Petitioner's Estimate of Fair Marke SECTION I. OBJECTIONS OF PETI	Ne t Value: TIONER (Please check a	ew Taxable Value	0.00
New Exemption Value 0.00 Petitioner's Estimate of Fair Marke SECTION I. OBJECTIONS OF PETI	Ne t Value: TIONER (Please check a	ew Taxable Value	j.
Petitioner's Estimate of Fair Marke SECTION I. OBJECTIONS OF PETI	t Value: <u>TIONER</u> (Please check a		0.00
SECTION I. OBJECTIONS OF PETI	TIONER (Please check a	II applicable stateme	
The Peutioner objects to the asses			ents)
	_		
1. Increase From prior year(s)		_	n of inequity in assessments
2. Financial performance of th	e property		of the assessment
3. Property Condition		☑ 15. Method o	
4. External conditions		16. Amount	
5. Alleged error in factual info		17. Non-conf	•
6. Appraisal by an independer	* * * * * * * * * * * * * * * * * * * *		
7. Sales analysis by an indepe	-		hardship of the petitioner
8. Recent sale price	, or asking price	, or the propert	• 7
9. Sales comparisons	, Listings,	Income	, Expenses
Cost Data,Oth	er		
poster-			
10 Claim that the Property Ar	nraiser tailed to conside	r other criteria in Se	ction 193 Florida Statutes
10. Claim that the Property Ap	praiser failed to conside	r other criteria in Se	ction 193, Florida Statutes
11. No stated Reason	praiser failed to conside	r other criteria in Se	ction 193, Florida Statutes
11. No stated Reason 12. Other			ction 193, Florida Statutes
11. No stated Reason			ction 193, Florida Statutes
11. No stated Reason 12. Other	t TPP is exempt inventor	у.	ction 193, Florida Statutes
11. No stated Reason 12. Other The Petitioner argued the subject SECTION II. FINDINGS OF FACT (t TPP is exempt inventor Please check all applicat	y. ble statements)	
11. No stated Reason 12. Other The Petitioner argued the subject SECTION II. FINDINGS OF FACT (1. Prior year(s) or future asset	TPP is exempt inventor Please check all applicatessments are irrelevant to	y. ole statements) o the assessment und	der discussion.
11. No stated Reason 12. Other The Petitioner argued the subject SECTION II. FINDINGS OF FACT (1. Prior year(s) or future asset 2. Prevailing market rates prevailing	TPP is exempt inventor Please check all applicates ssments are irrelevant to vail when the actual fina	y. ole statements) o the assessment undurincial performance is	der discussion. less than market standards.
11. No stated Reason 12. Other The Petitioner argued the subject SECTION II. FINDINGS OF FACT (1. Prior year(s) or future asset 2. Prevailing market rates pre 3. The Property Appraiser must	TPP is exempt inventor Please check all applicates ssments are irrelevant to a vail when the actual finates appraise the entire feet	othe assessment unconcial performance is esimple estate, exce	der discussion. less than market standards.

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) C do not (b) Aaron's uses a Lease document regarding lease of the property to the public. The document is labeled a lease. The buyer
signs as a Lessee. THE PA presented strong data & facts regarding public filings to confirm the business does lease the subject TPP. 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 ad 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.
	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 estabished 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 comparible 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 They Mark 143/14



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

County: ESCAMBIA

The actions below were taken on your petition.	-			
☑ These actions are a recommendation only, n	ot final 🔲 T	hese	e actions are a final decision	n of the VAB
If you are not satisfied after you are notified of the				
in circuit court to further contest your assessmen	nt. (See sections	193.1	155(8)(I), 194.036, 194.171(2), 19	96.151, and 197.2425,
Florida Statutes.)				
Petition # 2014-112	P	arce	IID 00006082	
Petitioner name AARON'S, INC.		rope		ΛY
The petitioner is:	/er's agent ∣ a	ddre	SS PENSACOLA, FL	
other, explain:				
Decision Summary ✓ Denied your petition	☐ Granted	your		etition in part
Value	Value fron	n	Before Board Action	After Board
Lines 1 and 4 must be completed	TRIM Notic	ce	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Action
1. Just value, required	764,087	7.00	764,087.00	
2. Assessed or classified use value,* if applicable	764,087	7.00	764,087.00	
3. Exempt value,* enter "0" if none	25,000	0.00	25,000.00	
4. Taxable value,* required	739,087	'.00	739,087.00	
*All values entered should be county taxable values. School	ol and other taxir	ng aut	hority values may differ. (Section	196.031(7), F.S.)
Reasons for Decision			Fill-in fields will expand or ac	ld pages, as needed.
Findings of Fact			•	
SEE ATTACHED				
Conclusions of Law				
SEE ATTACHED				
☑ Recommended Decision of Special Ma	gistrate i	Findir	ng and conclusions above are	recommendations
			MARSHALL	11/03/2014
Signature, special magistrate	JILVI		name	Date
olginatur, special magistrate	1.17		'H CAREW	11/03/2014
Signature, VAB clerk or special representative	12		name	Date
If this is a recommended decision, the board will con-	oider the rece			
Address	sider the recom	merk	aed decision on	at
If the line above is blank, the board does not yet know				
considered. To find the information, please call 850	-595-3920 or	visit c	our web site at www.escambia	aclerk.com
	4 B			
☐ Final Decision of the Value Adjustmen	t Board			
Signature, chair, value adjustment board		Print	name	Date of decision
Signature VAB clerk or representative		Print	name	ate mailed to parties

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PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-112 Account: 000006082 User: smarshall TPP Value

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
		e check all applicable stateme	nts)
☐ 1. Increase From pri	ior year(s) assessment	13. Allegation	n of inequity in assessments
2. Financial perform		-	of the assessment
3. Property Condition	n	☑ 15. Method o	of assessment
☐ 4. External condition	ns	☐ 16. Amount o	of taxes
☐ 5. Alleged error in fa	actual information	☐ 17. Non-conf	orming use
6. Appraisal by an ir	dependent third party ap	opraiser	ise
7. Sales analysis by	an independent agent	19. Financial	hardship of the petitioner
8. Recent sale price	, or asking pric	e of the propert	у
Cost Data	,Other roperty Appraiser failed t n	, Income, o consider other criteria in Sec	
The petitioner stated th	ne TPP assessed by the P	A is non taxable.	
SECTION II. FINDINGS	OF FACT (Please check a	ll applicable statements)	
1. Prior year(s) or fu	iture assessments are irr	elevant to the assessment und	der discussion.
		ctual financial performance is	
3. The Property App which are appraised on	raiser must appraise the the basis of value in use.	entire fee simple estate, exce The Petitioner's information d	
5. The Property App	raiser failed to lawfully co	onsider specific criteria of Sect	ion 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) C do not (b) •
Aaron's uses a lease document labeled lease. The month to month payment constitutes leases renewal per the Lease document. The consumer signs as a Leessee.
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.
Γ 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 ad 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 ample evidence demonstrating the leasing of the TPP in question.
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 estabished 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 comparible 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 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 be approved. H. The Property Appraiser's	
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Signature Required	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



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

County: ESCAMBIA

		<u></u>		
The actions below were taken on your petition.				
│ ☑ These actions are a recommendation only, n	ot final] These	e actions are a final decisi	on of the VAB
If you are not satisfied after you are notified of the				
in circuit court to further contest your assessmen	nt. (See section	ons 193.	155(8)(I), 194.036, 194.171(2),	196.151, and 197.2425,
Florida Statutes.)				
Petition # 2014-113		Parce	IID 02016492	
Petitioner name AARON'S INC.		Prope	* 1300 G HIGHWAL 22	
The petitioner is: ✓ taxpayer of record ☐ taxpay ☐ other, explain:	er's agent	addre	^{SS} PENSACOLA, FL	
Decision Summary ✓ Denied your petition	Grante	d your		petition in part
Value	Value fi	om	Before Board Action	After Board
Lines 1 and 4 must be completed	TRIM No	otice	Value presented by property apprais Rule 12D-9.025(10), F.A.C.	Action
1. Just value, required	472,8	25.00	472,825.00	
2. Assessed or classified use value,* if applicable	472,8	325.00	472,825.00	
3. Exempt value,* enter "0" if none		00.00	25,000.00	
4. Taxable value,* required		25.00	447,825.00	
*All values entered should be county taxable values. School	ol and other ta	ixing aut	hority values may differ. (Section	n <u>196.031(7),</u> F.S.)
Reasons for Decision			Fill-in fields will expand or	add pages, as needed.
Findings of Fact				
SEE ATTACHED				
		·····		
Conclusions of Law				
SEE ATTACHED				
☑ Recommended Decision of Special Ma	gistrate	Findir	ng and conclusions above ar	e recommendations.
245 (//W/)	STE	VEN L	MARSHALL	11/03/2014
Signature special magistrate		Print	name	Date
Tradoplas (Drun-	L	IZABET	TH CAREW	11/03/2014
Signature, VAB clerk or special representative		Print	name	Date
If this is a recommended decision, the board will con-	sider the rec	ommen	ded decision on	at
Address If the line above is blank, the board does not yet known	w the date ti	me ara	I place when the recommen	ted decision will be
considered. To find the information, please call 850				
☐ Final Decision of the Value Adjustmen	t Board			
				MA ST
Signature, chair, value adjustment board	,	Print	name	Date of decision
Signature, VAB clerk or representative		Print	name	Date mailed to parties

Parcel# is Blank



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-113 Account: 002016492 User: smarshall TPP Value

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
		check all applicable statemen lowing reasons:	nts)
☐ 1. Increase From pri	ior vear(s) assessment	☐ 13. Allegation	of inequity in assessments
2. Financial perform	,		of the assessment
☐ 3. Property Condition		☐ 15. Method o	of assessment
☐ 4. External condition	ns	☐ 16. Amount o	of taxes
☐ 5. Alleged error in fa	actual information	T 17. Non-conf	orming use
6. Appraisal by an in	dependent third party appr	raiser	ise
7. Sales analysis by	an independent agent	☐ 19. Financial	hardship of the petitioner
☐ 8. Recent sale price	, or asking price	, of the property	у
Cost Data	,Other roperty Appraiser failed to o	, Income, consider other criteria in Sec	
11. No stated Reaso	n		
12. Other	OF FACT (Please check all a	annlicable statements)	-
1. Prior year(s) or fu 2. Prevailing market 3. The Property App which are appraised on t 4. The Property App	iture assessments are irrele rates prevail when the acti raiser must appraise the er the basis of value in use. The raiser lawfully considered t	evant to the assessment und ual financial performance is ntire fee simple estate, excep he Petitioner's information d the eight criteria enumerated	less than market standards.
i 3. The Property App	raiser railed to lawfully COIT	sider specific efficition of Sect	ion 199,011, 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) C do not (b) 6
The document used by Aaron's is labeled a lease. The financial terms are clearly lease oriented. Consumers sign as Lessee.
11. Information was presented that does (a), does not (b), indicated a factual error.
Γ 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 ad 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 ample evidence illustrating federal forms from Aaron's reporting lease income .
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 comparible 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
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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 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 Date Mall 11/3/14



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

County: ESCAMBIA

The actions below were taken on your petition.				
	ot final] These	e actions are a final decision	n of the VAB
If you are not satisfied after you are notified of the in circuit court to further contest your assessment Florida Statutes.)				
Petition # 2014-159		Parce	IID 000S009040029020	
Petitioner name RYAN SELLARS The petitioner is: taxpayer of record taxpay other, explain:	ver's agent	Prope addre		
Decision Summary ☑ Denied your petition	Grante	ed your	petition Granted your p	etition in part
Value	Value f	rom	Before Board Action	After Board
Lines 1 and 4 must be completed	TRIM N		Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Action
1. Just value, required	297,9	948.00	297,948.00	
2. Assessed or classified use value,* if applicable	286,1	144.00	286,144.00	
3. Exempt value,* enter "0" if none	50,0	00.00	50,000.00	
4. Taxable value,* required	236,1	44.00	236,144.00	
*All values entered should be county taxable values. School	ol and other ta	axing aut	hority values may differ. (Section	196.031(7), F.S.)
Reasons for Decision			Fill-in fields will expand or ac	ld pages, as needed.
Findings of Fact				
SEE ATTACHED				
Conclusions of Law				
SEE ATTACHED				
☑ Recommended Decision of Special Ma	gistrate	Findir	ng and conclusions above are	recommendations.
XXI MIN	STI	EVEN L	MARSHALL	10/21/2014
Signature, special magistrate		Print	name	Date
Losacs the Carew	I.	.IZABE1	TH CAREW	10/21/2014
Signature, VAB clerk or special representative		Print	name	Date
If this is a recommended decision, the board will con- Address	sider the rec	ommen	ded decision on	at
If the line above is blank, the board does not yet known considered. To find the information, please call 850				
Final Decision of the Value Adjustmen	t Board			***************************************
Final Decision of the Value Adjustmen	Doard			Audition
Signature, chair, value adjustment board	***************************************	Print	name	Date of decision
Signature, VAB clerk or representative		Print	name	Date mailed to parties

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

PA Notes: SFR - 2814 MAGNOLIA AVE



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-159 Account: 143500000 User: smarshall

Special Master New Market Value New Exemption Value Petitioner's Estimate of Fair	OF PETITIONER (Plea	New Taxable Value	Agent Other 0.00 0.00
New Market Value 0 New Exemption Value 0 Petitioner's Estimate of Fali SECTION I. OBJECTIONS C The Petitioner objects to the 1. Increase From prior	.00 r Market Value: OF PETITIONER (Pleate assessment for the	New Assessed Value New Taxable Value ase check all applicable statemen	Attorney Agent Other 0.00 0.00
New Exemption Value 0 Petitioner's Estimate of Fair SECTION I. OBJECTIONS C The Petitioner objects to the 1. Increase From prior	r Market Value: OF PETITIONER (Pleate assessment for the	New Taxable Value	0.00
Petitioner's Estimate of Fair SECTION I. OBJECTIONS Co. The Petitioner objects to the prior of the Petitioner objects to the prior of the Petitioner objects.	r Market Value: DF PETITIONER (Plea ne assessment for the	se check all applicable stateme	•
The Petitioner objects to the 1. Increase From prior	OF PETITIONER (Plea		nts)
☐ 1. Increase From prior		e following reasons:	
•			
☐ 2. Financial performance	year(s) assessment	☐ 13. Allegation	of inequity in assessments
	• •	-	of the assessment
☐ 3. Property Condition		☐ 15. Method o	of assessment
T 4. External conditions		☐ 16. Amount o	of taxes
5. Alleged error in facts	ual information	T 17. Non-confe	orming use
6. Appraisal by an inde	pendent third party	appraiser	ise
「7. Sales analysis by an	independent agent	☐ 19. Financial	hardship of the petitioner
8. Recent sale price _	, or asking p	ice of the propert	у
Cost Data	Other	, Income,	
10. Claim that the Prop 11. No stated Reason	perty Appraiser failed	to consider other criteria in Sec	tion 193, Florida Statutes
12. Other			
SECTION II. FINDINGS OF	FACT (Please check	all applicable statements)	
-			
_ , , ,		rrelevant to the assessment und	
		actual financial performance is	
		e entire fee simple estate, excep e. The Petitioner's information d	pt dassified use properties, lid not address the entire fee simple estate
4. The Property Apprai	ser lawfully consider	ed the eight criteria enumerated	d in Section 193.011, Florida Statutes.
5. The Property Apprai	ser failed to lawfully	consider specific criteria of Sect	ion 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.
11. Information was presented that does (a), does not (b), indicated a factual error.
Γ 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.
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Γ 27. The applicable land use plan controls over local zoning.
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.
The PA presented three comparable sales & presented an articulate & presusave argument tha tthe assessment & just value are fair, equitable and reasonable.
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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Signature Required Signature Required	reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is
	Signature Required Signature Required



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

County: ESCAMBIA

The actions below were taken on your petition.					
☑ These actions are a recommendation only, n	ot final	Thes	e actions are a final decision	of the VAB	
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit					
in circuit court to further contest your assessment Florida Statutes.)	nt. (See section	ons 193.	155(8)(1), 194.036, 194.171(2), 196	6.151, and 197.2425,	
Petition # 2014-170		Parce	el ID 341S303101000000		
Petitioner name Brixmor ERP Property Holdings, L	LC	Prope	erty 6121 N Davis Highway		
The petitioner is:	er's agent	addre	Pensacola, FL 32504		
Decision Summary Denied your petition	☐ Grante	d your	petition Granted your pe	tition in part	
Value Lines 1 and 4 must be completed	Value fr TRIM No		Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action	
Just value, required	5,446,7	75.00	5,446,775.00		
2. Assessed or classified use value,* if applicable	5,446,7	75.00	5,446,775.00		
3. Exempt value,* enter "0" if none		0.00	0.00		
4. Taxable value,* required	5,446,7	75.00	5,446,775.00		
*All values entered should be county taxable values. School	ol and other ta	xing aut	hority values may differ. (Section 1	96.031(7), F.S.)	
Reasons for Decision			Fill-in fields will expand or add	pages, as needed.	
Findings of Fact					
Conclusions of Law					
▼ Recommended Decision of Special Ma	ıgistrate	Findir	ng and conclusions above are re	ecommendations.	
Sto L//phl/	STE	VEN L	MARSHALL	10/21/2014	
Signature special magistrate			name	Date	
Desorte Carew	L		TH CAREW	10/21/2014	
Signature VAB clerk or special representative		0.11	name	Date	
If this is a recommended decision, the board will cons Address				at	
If the line above is blank, the board does not yet know considered. To find the information, please call 850.	w the date, til -595-3920	ne, and or visit o	d place when the recommended our web site at www.escambiad	decision will be clerk.com	
☐ Final Decision of the Value Adjustmen	t Board				
Signature, chair, value adjustment board		Print	name		
			Harrie	Date of decision	
Signature, VAB clerk or representative				Date of decision te mailed to parties	

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

Clerk Notes: FAX: 713-664-2928 PA'S WEBSITE HAS DIFFERENT TAXPAYER NAME PA Notes: PENSACOLA SQUARE SHOPPING CENTER



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet Market Or Classified Use Value

Petition # 2014-170 Account: 040004000 User: smarshall Commercial

elief Granted 🤡 🔲	Relief Denied 🦥 🗹	Remanded to PA	No Show Relief Denied 1
Special Master	STEVEN L. MARSHALL	Petitioner Representation	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 SECTION I. OBJECTION	Fair Market Value: S OF PETITIONER (Please ch	eck all applicable stateme	ints)
The Petitioner objects to	the assessment for the follo	wing reasons:	
☐ 1. Increase From pr	ior year(s) assessment	☐ 13. Allegation	n of inequity in assessments
2. Financial perform	ance of the property	14. Amount	of the assessment
3. Property Conditio	n	☐ 15. Method o	of assessment
☐ 4. External condition	ns	16. Amount	of taxes
5. Alleged error in fa	actual information	T 17. Non-conf	forming use
6. Appraisal by an ir	ndependent third party appra		
and the second of the second of	an independent agent		hardship of the petitioner
8. Recent sale price	, or asking price _		
9. Sales comparison Cost Data	s, Listings ,Other	, Income	, Expenses,
☐ 10. Claim that the P	roperty Appraiser failed to co	ensider other criteria in Sec	ction 193, Florida Statutes
☐ 11. No stated Reaso			**************************************
☐ 12. Other			
SECTION II, FINDINGS	OF FACT (Please check all ap	plicable statements)	
1. Prior year(s) or fu	iture assessments are irrelev	ant to the assessment unc	der discussion.
	rates prevail when the actua		
☐ 3. The Property App	raiser must appraise the enti	re fee simple estate, exce	
			in Section 193.011, Florida Statutes.

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) C 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 ad 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 subject is an existing shopping center occupied by Sears homelife, Bealls Outlet, Petland and a few more junior credi stores. Sale 1 was located next door to the subject—Tradewinds sold for \$94.59 per sf. Three other comps submitted by the PA sold from \$69.88-\$201.07 per square foot. The subject at \$70 per sf is well supported. Both parties submitted at Income Approach. The primary difference was the cap rate. The PA had market evidence of a 9% rate. The Petitioner used a rate of 12.39%. No data was presented to support this rate, the difference in value between the PA and the Petitioner was only \$245,490. The PA provided detailed Income & Market approach valuation techniques. Clearly, the PA's opinion of value is resonable & compliant with FI. Statutes & DOR criteria. The petitioner was denied and the value opoinion of the PA was affirmed.
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 comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's
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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 Propert 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 Ab / Mall



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

DR-485V R. 11/12 Rule 12D-16.002, F.A.C. Effective 11/12

County: ESCAMBIA

The actions below were taken on your petition.						
☑ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB						
If you are not satisfied after you are notified of the						
in circuit court to further contest your assessmen	nt. (See section	ons 193.	155(8)(I), 194.036, 194.171(2), 1	96.151, and 197.2425,		
Florida Statutes.) Petition # 2014-216		Parce	LID 224 C20740C000004			
Petitioner name TOYS R US The petitioner is:	er's agent	Prope addre	5000 N STITAVENOE			
other, explain:	ers agent	auure	PENSACOLA FL 3250)4		
Decision Summary ☑ Denied your petition	Grante	d your	petition	petition in part		
Value	Value fi	om	Before Board Action	After Board		
Lines 1 and 4 must be completed	TRIM No		Value presented by property appraise	Action		
Just value, required	1,887,1		Rule 12D-9.025(10), F.A.C. 1,887,171.00			
Assessed or classified use value,* if applicable	1,887,1		1,887,171.00			
3. Exempt value,* enter "0" if none	.,,,,,	0.00	0.00			
4. Taxable value,* required	1,887,1	71.00	1,887,171.00			
*All values entered should be county taxable values. School	ol and other ta	axing aut	hority values may differ. (Section	196.031(7), F.S.)		
Reasons for Decision			Fill-in fields will expand or a	dd pages, as needed.		
Findings of Fact						
SEE ATTACHED						
Conclusions of Law						
SEE ATTACHED						
☑ Recommended Decision of Special Ma	gistrate	Findir	ng and conclusions above are	recommendations.		
06 2 1136M1	STE	EVEN L	MARSHALL	11/03/2014		
Signature special magistrate		Print	name	Date		
Sads Mary	L	IZABET	TH CAREW	11/03/2014		
Stignature, VAB clerk or special representative Print name Date						
If this is a recommended decision, the board will consider the recommended decision on at						
Address If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be						
considered. To find the information, please call 850-595-3920 or visit our web site at www.escambiaclerk.com						
☐ Final Decision of the Value Adjustmen	t Board					
Signature, chair, value adjustment board		Print	name	Date of decision		
Signature, VAB clerk or representative		Print	name	Date mailed to parties		

PA Notes: TOYS R US - (Late filed but approved to be heard)



PAM CHILDERS CLERK OF THE CIRCUIT COURT ESCAMBIA COUNTY, FLORIDA

VAB - Special Master Hearing Worksheet
Market Or Classified Use Value
Petition # 2014-216 Account: 033561560 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
		check all applicable stateme	nts)
1. Increase From pri	ior vear(s) assessment	T 13 Allegation	n of inequity in assessments
2. Financial perform			of the assessment
☐ 3. Property Conditio		15. Method o	
4. External condition		☐ 16. Amount o	
√ 5. Alleged error in fa	actual information	☐ 17. Non-conf	orming use
6. Appraisal by an ir	ndependent third party app	raiser	ise
7. Sales analysis by	an independent agent	☐ 19. Financial	hardship of the petitioner
☐ 8. Recent sale price	, or asking price	, of the propert	у
Cost Data 10. Claim that the P 11. No stated Reaso 12. Other	,Other roperty Appraiser failed to in	, Income, consider other criteria in Sec	
		evant to the assessment und	
		ual financial performance is	
		ntire fee simple estate, exce _l he Petitioner's information d	ot classified use properties, lid not address the entire fee simple estate.
			I in Section 193.011, Florida Statutes.
			ion 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) C do not (b) 6
The Petitioner materials used a net square footage calculation inconsistent with the market.
11. Information was presented that does (a), does not (b), indicated a factual error.
Γ 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 ad determined by guidelines in the Florida
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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 property is listed in LoopNet for 9.00 per SF. The PA used \$6.00 in the Income Approach. The land value is 80%+ of the total value & well supported by the PA.
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 comparible 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 Signature Required



DECISION OF THE VALUE ADJUSTMENT BOARD

EXEMPTION, CLASSIFICATION, OR ASSESSMENT DIFFERENCE TRANSFER PETITION

DR-485XC R. 11/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

The actions below were taken on your petition in the County	y of <u>Escambia</u> .
These actions are a recommendation only, not final	These actions are a final decision of the VAB
If you are not satisfied after you are notified of the final decision o	
court to further contest your assessment. (See sections 193.155(8)(I),	194.036, 194.171(2), and 196.151, Florida Statutes.)
Petition # 2014-42	Parcel ID 09462155
Petitioner name John Sperry	Property 11115 Lillian Hwy
The petitioner is: ☐ taxpayer of record ☒ taxpayer's agent	address
other, explain:	
Decision Summary	ited your petition

Decision Summary 🗓 Denied your petition 🗌 Granted your petition 🔲 Granted your petition in part					
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action		
Just value, required	\$113,167	\$113,167			
2. Assessed or classified use value,* if applicable	\$113,167	\$113,167			
3. Exempt value,* enter "0" if none	\$ 0	\$0			
4. Taxable value,* required	\$113,167	\$113,167			
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)					
Exemption, Classification, or Assessment Difference Transfer					
Homestead Widow/er Blind Totally and permanently disabled veteran Use classification, specify Parent/grandparent assessment reduction Deployed military Transfer of homestead assessment difference Other, specify					

Reasons for Decision Findings of Fact

Fill-in fields will expand or add pages, as needed.

Preliminary Statement: This decision and the Findings of Fact and Conclusions of Law apply to both Petition 2014-42 and 2014-44. All facts and law had common elements for both petitions. The findings of fact and conclusion of law is based on the evidence presented at the hearing and in Petitioner's petition. Petitioner made several arguments in his petition which he did not argue at the hearing. Whether Petitioner intended to waive his arguments or not, his arguments made in his Petition and at the hearing were all considered.

Findings of Fact: There was little or no evidence that the property in question was used for charitable or religious purposes, not even incidental use sufficient for any allocation. The numerous photos reveal no evidence of any charitable or religious use of the property. There is a small banner that states "Church of the Holy Light" but this mere small signage is not evidence of religious or charitable purpose. Information given by Petitioner to County Zoning office also supports the commercial use of the property as well as admission by Reverend Sperry on reasons for change in ownership. The advertisements, social media and other evidence all reflect commercial use of property. Reverend Sperry gave testimony and evidence of isolated charitable gestures and religious interaction but unrelated and incidental to the property in question.

Evidence also reflected the property was in essence under the sole control and discretion of John Sperry and his family as Trustees of the Petitioner. To paraphrase Reverend Sperry at the hearing although he has no present plans to give the property back to himself, he could if he wanted to and when he dies it will be up to his kids.

Conclusions of Law

For the reasons stated in my Findings of Fact, the exemption requested by Petitioner fails based on the predominate use requirements per Florida Statute 196.196.

Additionally, it was unclear whether the Property Appraiser conceded the ownership test under Florida Statute 196.195 Although the written responses by the Property Appraiser concede the ownership requirement, the Property Appraiser, through its attorney Mr. Levy, argued the failure of the property to meet

the ownership requirements. Although this failure of the property to meet the ownership test based on my findings of fact above is superfluous to my findings, the property clearly does not meet the use test. I also find the property fails to meet the ownership requirements of Florida Statute 196.195.

🖾 Recommended Decision of Special Ma	agistrate The finding and conclusi	ons above	are recommendations.			
Min	Larry A. Matthews		11-12-14			
Signature, special magistrate	Print name		Date			
Signature, AB clerk or special representative	Lizabeth Carew Print name		11/12/2014 Date			
If this is a recommended decision, the board will consider the recommended decision on at AMPM. Address If the line above is blank, please call <u>850–595–3920</u> or visit our web site at <u>_www_escambiac1erk.com</u>						
☐ Final Decision of the Value Adjustmen	t Board					
Signature, chair, value adjustment board	Print name		Date of decision			
Signature, VAB clerk or representative	Print name		Date mailed to parties			



DECISION OF THE VALUE ADJUSTMENT BOARD

EXEMPTION, CLASSIFICATION, OR ASSESSMENT DIFFERENCE TRANSFER PETITION

DR-485XC R. 11/12 Rule 12D-16.002 Florida Administrative Code Effective 11/12

The actions below were taken on your petition in	the County	of <u>Esc</u>	ambia	
🗓 These actions are a recommendation only, no	ot final	These	actions are a final decision	of the VAB
If you are not satisfied after you are notified of the fina	al decision of	the VA	3, you have the right to file a la	wsuit in circuit
court to further contest your assessment. (See sections				utes.)
Petition # 2014-44		Parcel	ID 09462150	
Petitioner name John Sperry		Proper	•	
The petitioner is: taxpayer of record taxpayer	er's agent	addres	S	
other, explain:				
Decision Summary X Denied your petition	Grant	ted you	r petition	petition in part
			Value before Board	
Lines 1 and 4 must be completed	Value fr		Action	Value after
	TRIM No	otice	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Board Action
1. Just value, required	\$57,523		\$ 57 , 523	
2. Assessed or classified use value,* if applicable	\$57,523		\$ 57 , 523	
3. Exempt value,* enter "0" if none	\$ 0		\$0	
4. Taxable value,* required	\$57,523		\$ 57 . 523	
*All values entered should be county taxable values. Schoo	I and other tax	king auth	ority values may differ. (Section 19	6.031(7), F.S.)
Exemption, Classificatio	n, or Assess	sment [Difference Transfer	
	l bled veteran loyed military	/ <u> </u> L	otally and permanently disable Jse classification, specify Jse exemption, specify Other, specify	
Reasons for Decision			Fill-in fields will expand or add	pages, as needed.
Findings of Fact				
Preliminary Statement: This decision and		-		· · ·
Petition 2014-42 and 2014-44. All facts and law				
and conclusion of law is based on the evidence p				
made several arguments in his petition which he waive his arguments or not, his arguments made				
Findings of Fact: There was little or no ev				
or religious purposes, not even incidental use suf		•		
evidence of any charitable or religious use of the				
Holy Light" but this mere small signage is not evidence				
Petitioner to County Zoning office also supports t	he commer	cial use	e of the property as well as a	dmission by
Reverend Sperry on reasons for change in owne	rship. The a	advertis	ements, social media and of	her evidence
all reflect commercial use of property. Reverend			-	d charitable
gestures and religious interaction but unrelated a				
Evidence also reflected the property was				
Sperry and his family as Trustees of the Petitione	er to parap	nrase i	keverend Sperry at the hear	ing aithough he

Conclusions of Law

up to his kids.

For the reasons stated in my Findings of Fact, the exemption requested by Petitioner fails based on the predominate use requirements per Florida Statute 196.196.

has no present plans to give the property back to himself, he could if he wanted to and when he dies it will be

Additionally, it was unclear whether the Property Appraiser conceded the ownership test under Florida Statute 196.195 Although the written responses by the Property Appraiser concede the ownership requirement, the Property Appraiser, through its attorney Mr. Levy, argued the failure of the property to meet

the ownership requirements. Although this failure of the property to meet the ownership test based on my findings of fact above is superfluous to my findings, the property clearly does not meet the use test. I also find the property fails to meet the ownership requirements of Florida Statute 196.195.

🗵 Recommended Decision of Special N	Magistrate The finding and conclusi	ons above a	are recommendations.
1100	Larry A. Matthews		11-12-19
Signature, special magistrate,	Print name		Date
Signature VAB clerk or special representative	Lizabeth Carew Print name		11/12/ 2014 Date
If this is a recommended decision, the board will consi- Address			AM PM.
11 the line above to blank, produce can 1500=375=3720	y o. viol. cal. tree one at	DIACTELK.	
☐ Final Decision of the Value Adjustme	ent Board		
Signature, chair, value adjustment board	Print name		Date of decision
Signature, VAB clerk or representative	Print name		Date mailed to parties

Al-7297 4.

Value Adjustment Board Regular Meeting

Meeting Date: 12/16/2014

Issue: Certification of the 2014 Tax Roll for Real and Tangible Property

From: Pam Childers, Clerk of the Circuit Court & Comptroller

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Certification of Value Adjustment Board for Real and Tangible Property.

<u>Recommendation:</u> That the Board authorize the Chairman to sign the Certifications of the Value Adjustment Board for the 2014 Tax Roll for Real and Tangible Personal Property.

Background:

The Value Adjustment Board is required to submit a Certification of the Value Adjustment Board to the Department of Revenue, in accordance with Florida Statute 193.122.

Attachments

2014 Certifications

DEPARTMENT OF REVENUE

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

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

Section 193.122, Florida Statutes

	Tax Roll	Year 2 0 1 4
The Value Adjustment Board of Escambia County, after appropriate below by the Department of Revenue, certifies that all hearings required by seen held and the Value Adjustment Board is satisfied that the		
Check one.	erty	
assessment for our county includes all property and information required by the Florida and the requirements and regulations of the Department of Revenue.	ie statutes	of the State of
On behalf of the entire board, I certify that we have ordered this certification to assessment roll. The roll will be delivered to the property appraiser of this could certification. The property appraiser will adjust the roll accordingly and make a attributable to all taxable property under the law. The following figures* are correct to the best of our knowledge:	nty on the	date of this
Taxable value of		40,400,000,447
adjustment board	\$	12,432,363,147
2. Net change in taxable value due to actions of the Board	\$	(2,477,373)
3. Taxable value of ✓ real property ☐ tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$	12,429,885,774
*All values entered should be county taxable values. School and other taxing a		lues may differ.
Signature, Chair of the Value Adjustment Board		ate

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	4

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

Т	'n	e	h	n	a	r	H	•	

√ 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.
√ 9.	Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
√ 8.	Ensured that all decisions contained the required findings of fact and conclusions of law.
7.	Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
√ 6.	Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
✓ 5.	Noticed all meetings as required by section 286.011, F.S.
✓ 4.	Considered only petitions filed by the deadline or found to have good cause for filing late.
√ 3.	Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
√ 2.	Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
√ 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.

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.

	12/09/14
Signature, chair of the value adjustment board	Date

DEPARTMENT OF REVENUE

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

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

Section 193.122, Florida Statutes

	Tax Rol	l Year 2	0	1	4
The Value Adjustment Board of Escambia County, after approbelow by the Department of Revenue, certifies that all hearings required by seen held and the Value Adjustment Board is satisfied that the					
Check one. ☐ Real Property	erty				
assessment for our county includes all property and information required by the Florida and the requirements and regulations of the Department of Revenue.	ne statutes	of the Sta	te of		
On behalf of the entire board, I certify that we have ordered this certification to assessment roll. The roll will be delivered to the property appraiser of this could certification. The property appraiser will adjust the roll accordingly and make a attributable to all taxable property under the law. The following figures* are correct to the best of our knowledge:	nty on the	date of thi	s		<
1. Taxable value of real property tangible personal property assessment roll as submitted by the property appraiser to the value					
adjustment board	\$	1,78	9,76	9,7	14
2. Net change in taxable value due to actions of the Board	\$				0
3. Taxable value of ☐ real property ✓ tangible personal property			-		***************************************
assessment roll incorporating all changes due to action of the value adjustment board	\$	1,78	9,76	9,7	14
All values entered should be county taxable values. School and other taxing a	uthority va	ilues may	differ	·.	
	12/	09/14			
Signature, Chair of the Value Adjustment Board		ate			

Continued on page 2

Certification of the Value Adjustment Board

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

PROCEDL	JRES
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Tax Roll Year 2 0 1 4

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

	L -	_			
1	he	n	กล	ra	•

✓ 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.
✓ 2.	Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
✓ 3.	Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
✓ 4.	Considered only petitions filed by the deadline or found to have good cause for filing late.
√ 5.	Noticed all meetings as required by section 286.011, F.S.
✓ 6.	Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
√ 7.	Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
✓ 8.	Ensured that all decisions contained the required findings of fact and conclusions of law.
✓ 9.	Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
√ 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.

	12/09/14
Signature, chair of the value adjustment board	Date

Al-7296 5.

Value Adjustment Board Regular Meeting

Meeting Date: 12/16/2014

Issue: Approval of Minutes

From: Pam Childers, Clerk of the Circuit Court & Comptroller

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Meeting of the Value Adjustment Board held September 9, 2014, as prepared by Lizabeth Carew, Clerk to the Board's Office.

Background:

The Value Adjustment Board held its Organizational Meeting on September 9, 2014. A copy of the Meeting Minutes is attached.

Attachments

20140909

MINUTES OF THE MEETING OF THE VALUE ADJUSTMENT BOARD HELD SEPTEMBER 9, 2014

BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX 221 PALAFOX PLACE, PENSACOLA, FLORIDA

(9:03 a.m. – 9:16 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

Suzanne Whibbs, Private Counsel

Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office

Absent: Honorable Gene M. Valentino, Board of County Commissioners

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 9:03 a.m.

2. Publication

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 3-0, with Mr. Doyle and Commissioner Valentino absent, accepting, for filing with the VAB's Minutes, the certified affidavit establishing proof of publication for the Meeting, as published in the <u>Pensacola News Journal</u> on August 29, 2014 (the Public Notice was also posted on the websites of the Escambia County Clerk of the Circuit Court and the Escambia County Board of County Commissioners).

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:

Steven L. Barry, Chairman	VAB Member	district5@myescambia.com	(850) 595-4950
Gerald W. Adcox, Vice Chairman	VAB Member (School Board Appointee)	adcoximports@aol.com	(850) 439-9209
Gerald Boone	VAB Member	gboone@escambia.k12.fl.us	(850) 469-6153
Gene M. Valentino	VAB Member	district2@myescambia.com	(850) 595-4920
Rodger Doyle	VAB Member (BCC Appointee)	rdoyle06@gmail.com	(850) 572-6166
Suzanne Whibbs	VAB Attorney	suzanne@whibbsandstone.com	(850) 434-5395
Pam Childers	Clerk and Comptroller	pchilders@escambiaclerk.com	(850) 595-4310
Lizabeth Carew	Clerk to the Board's Office	lfcarew@escambiaclerk.com	(850) 595-3917

4. Selection of Private Counsel

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 3-0, with Mr. Doyle and Commissioner Valentino absent, selecting Suzanne N. Whibbs as Private Counsel for 2014 and authorizing the Chairman to execute a *Contract for Services of Private Counsel*, in accordance with Chapter 194.035(1), Florida Statutes.

5. <u>Selection of Appraiser Special Magistrate</u>

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 3-0, with Mr. Doyle and Commissioner Valentino absent, selecting Steven L. Marshall as Appraiser Special Magistrate for 2014 and authorizing the Chairman to execute a *Contract for Services of Special Magistrate*, in accordance with Chapter 194.035(1), Florida Statutes.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB - Continued

AGENDA NUMBER – Continued

6. Selection of Attorney Special Magistrate

Motion made by School Board Member Boone, seconded by Mr. Adcox, and carried 3-0, with Mr. Doyle and Commissioner Valentino absent, selecting Larry A. Matthews as Attorney Special Magistrate for 2014 and authorizing the Chairman to execute a *Contract for Services of Special Magistrate*, in accordance with Chapter 194.035(1), Florida Statutes.

7. Florida Administrative Code Rules 12D-9, 12D-10, 12D-51.001, 12D-51.002, and 12D-51.003 and Florida Statute, Chapters 192 through 195

The VAB was advised by Ms. Carew that Florida Administrative Code Rules 12D-9, 12D-10, 12D-51.001, 12D-51.002, and 12D-51.003, and Florida Statute, Chapters 192 through 195, can be accessed via the following links:

- The Uniform Policies and Procedures Manual, containing Florida Administrative Code Rule Chapters 12D-9 and 12D-10, http://dor.myflorida.com/dor/property/vab/
- Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines, 1982, 12D-51.001, http://dor.myflorida.com/dor/property/rp/pdf/FLag.pdf
- Tangible Personal Property Appraisal Guidelines, 1997, 12D-51.002, http://dor.myflorida.com/dor/pdf/paguide.pdf
- Florida Real Property Appraisal Guidelines (FRPAG), 2002, 12D-51.003, http://dor.myflorida.com/dor/property/rp/pdf/FLrpg.pdf
- Florida Statutes Chapters 192 through 195, http://www.leg.state.fl.us/Statutes/

8. Florida Sunshine Law / Public Records Law / Voting Conflicts

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, and advised that the Florida Statutes and the 2014 Government-In-The-Sunshine Manual is available online (at http://www.myflsunshine.com/sun.nsf/sunmanual and http://www.leg.state.fl.us/Statutes).

MINUTES OF THE ORGANIZATIONAL MEETING OF THE VAB - Continued

AGENDA NUMBER – Continued

9. Filing Fee Resolution

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 3-0, with Mr. Doyle and Commissioner Valentino absent, acknowledging, for the record, that Resolution R2012-1, which was adopted by the Value Adjustment Board (VAB) on March 20, 2012, remains in effect until repealed by the VAB, and 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.

10. Approval of Minutes

Motion made by Mr. Adcox, seconded by School Board Member Boone, and carried 3-0, with Mr. Doyle and Commissioner Valentino absent, approving the Minutes of the December 16, 2013, Value Adjustment Board Meeting, as prepared by Doris Harris, Clerk to the Board's Office.

11. Adjournment

There being no further discussion to come before the Value Adjustment Board, Chairman Barry declared the Meeting adjourned at 9:16 a.m.

Al-7298 6.

Value Adjustment Board Regular Meeting

Meeting Date: 12/16/2014

Issue: Election of Chairman and Vice Chairman

From: Pam Childers, Clerk of the Circuit Court & Comptroller

Organization: Clerk & Comptroller's Office

Information

Recommendation:

Election of Chairman and Vice Chairman.

<u>Recommendation:</u> That the Board take the following action concerning election of the Chairman and Vice Chairman:

A. Elect a County Commissioner to serve as Chairman for January 2015 through December 2015, pursuant to Florida Statute 194.015; and

B. Elect a Member to serve as Vice Chairman for January 2015 through December 2015.

Background:

Florida Statute 194.015 establishes the composition of the Value Adjustment Board (VAB). The VAB consists 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 in 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.

Attachments

F.S. 194.015



Select Year: 2014 **G**o

The 2014 Florida Statutes

Title XIV
TAXATION AND
FINANCE

Chapter 194
ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY
TAXES

View Entire Chapter

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-

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.

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