

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.

Recommendation: 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.

Recommendation: 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.

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.

6. Election of Chairman and Vice Chairman.

Recommendation: 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.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

AI-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.

Recommendation: 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

[2014-43](#)

[2014-61](#)

[2014-71](#)

[2014-74](#)

[2014-75](#)

[2014-90](#)

[2014-110](#)

[2014-111](#)

[2014-112](#)

[2014-113](#)

[2014-159](#)

[2014-170](#)

[2014-216](#)

[2014-42](#)



**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 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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-43	Parcel ID 252S312102001002
Petitioner name CHURCH OF THE HOLY LIGHT The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 11115 LILLIAN HWY PENSACOLA FL 32506

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	After Board Action
1. Just value, required	113,167.00	113,167.00	
2. Assessed or classified use value,* if applicable	113,167.00	113,167.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	113,167.00	113,167.00	
<small>*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)</small>			

Reasons for Decision	<small>Fill-in fields will expand or add pages, as needed.</small>
Findings of Fact SEE ATTACHED	
Conclusions of Law SEE ATTACHED	

Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

	STEVEN L. MARSHALL	10/21/2014
<small>Signature, special magistrate</small>	<small>Print name</small>	<small>Date</small>
	LIZABETH CAREW	10/21/2014
<small>Signature, VAB clerk or special representative</small>	<small>Print name</small>	<small>Date</small>

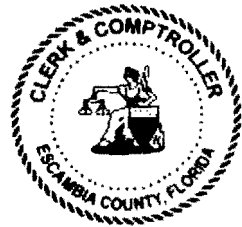
If this is a recommended decision, the board will consider the recommended decision on _____ at _____
Address

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 Adjustment Board

<small>Signature, chair, value adjustment board</small>	<small>Print name</small>	<small>Date of decision</small>
<small>Signature, VAB clerk or representative</small>	<small>Print name</small>	<small>Date mailed to parties</small>

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: smarshal

Relief Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master	<input type="text" value="STEVEN L. MARSHALL"/>	Petitioner Representation	<input type="text" value="Self"/>
New Market Value	<input type="text" value="0.00"/>	New Assessed Value	<input type="text" value="0.00"/>
New Exemption Value	<input type="text" value="0.00"/>	New Taxable Value	<input type="text" value="0.00"/>

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- | | | | |
|---|--|--|--|
| <input type="checkbox"/> 1. Increase From prior year(s) assessment | <input type="checkbox"/> 13. Allegation of inequity in assessments | | |
| <input type="checkbox"/> 2. Financial performance of the property | <input checked="" type="checkbox"/> 14. Amount of the assessment | | |
| <input type="checkbox"/> 3. Property Condition | <input checked="" type="checkbox"/> 15. Method of assessment | | |
| <input type="checkbox"/> 4. External conditions | <input type="checkbox"/> 16. Amount of taxes | | |
| <input type="checkbox"/> 5. Alleged error in factual information | <input type="checkbox"/> 17. Non-conforming use | | |
| <input type="checkbox"/> 6. Appraisal by an independent third party appraiser | <input type="checkbox"/> 18. Present use | | |
| <input type="checkbox"/> 7. Sales analysis by an independent agent | <input type="checkbox"/> 19. Financial hardship of the petitioner | | |
| <input type="checkbox"/> 8. Recent sale price _____, or asking price _____, of the property | | | |
| <input checked="" type="checkbox"/> 9. Sales comparisons _____, Listings _____, Income _____, Expenses _____,
Cost Data _____, Other _____ | | | |
| Sales comparisons <input type="text" value="0.00"/> | Listings <input type="text" value="0.00"/> | Income <input type="text" value="0.00"/> | Expenses <input type="text" value="0.00"/> |
| Cost Data <input type="text" value="0.00"/> | Other <input type="text" value="0.00"/> | | |
| <input type="checkbox"/> 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes | | | |
| <input type="checkbox"/> 11. No stated Reason | | | |
| <input type="checkbox"/> 12. Other _____ | | | |

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

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

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

Section III. CONCLUSIONS OF LAW

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

The PA presented 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 comparison.

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

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

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

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

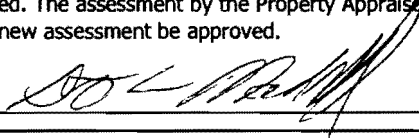
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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

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

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

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

Signature Required _____

A handwritten signature in black ink, appearing to be "D. L. ...", is written over a horizontal line that serves as a signature line.



**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 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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-61	Parcel ID 282S261009014002
Petitioner name THOMAS H. & DEBRA BROWN, TRUSTEE The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 1100 FT PICKENS RD B-14 PENSACOLA FL 32561

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	169,330.00	169,330.00	
2. Assessed or classified use value,* if applicable	169,330.00	169,330.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	169,330.00	169,330.00	

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

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

Relief Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master Petitioner Representation

New Market Value New Assessed Value
 New Exemption Value New Taxable Value

Petitioner's Estimate of Fair Market Value:

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

The Petitioner objects to the assessment for the following reasons:

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

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

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

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a)____, was not (b)____, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

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

The petitioner did not submit comparable sales data-- other than 3 sfr properties which were not relevant to the valuation of the subject condominium. The Petitioner presented arguments about the 2010 value which 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) do not (b)

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.

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

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

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

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

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

21. The purchase price of property is not 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 Fl. St. 193.011 and Florida DOR rules & procedures 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 comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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

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

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

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

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

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

Signature Required

Steven L Marshall



**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 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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-71	Parcel ID 331S307100000004
Petitioner name BELK, INC. The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 5100 N 9TH AVENUE PENSACOLA, FL 32504

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	8,559,654.00	8,559,654.00	
2. Assessed or classified use value,* if applicable	8,559,654.00	8,559,654.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	8,559,654.00	8,559,654.00	
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 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	10/21/2014
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	10/21/2014
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 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

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	<input type="text" value="STEVEN L. MARSHALL"/>	Petitioner Representation	<input type="text" value="Agent"/>
New Market Value	<input type="text" value="0.00"/>	New Assessed Value	<input type="text" value="0.00"/>
New Exemption Value	<input type="text" value="0.00"/>	New Taxable Value	<input type="text" value="0.00"/>

Petitioner's Estimate of Fair Market Value:

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

The Petitioner objects to the assessment for the following reasons:

- 1. Increase From prior year(s) assessment
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- 4. External conditions
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- 18. Present use
- 19. Financial hardship of the petitioner

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

- 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
- 2. Prevailing market rates prevail when the actual financial performance is less than market standards.
- 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.
- 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.
- 5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:
 - Present cash value – willing buyer/willing seller
 - Highest and best use
 - Location of property
 - Quantity or size
 - Cost of property and present replacement cost of improvements

Condition of property

Income of property

Net proceeds of sale

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 petitioner presented reasonable arguments to overcome the Presumption of Correctness. The P.A. calculation omitted 30,000 +/- square feet of building area -- based upon the As built renovated plans within the appraisal report presented by Mr. McElveen. Mr. McElveen also presented convincing data regarding depreciation analysis from MVS. based upon this criteria-- the petitioner overcame the presumption of correctness.

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.

The property record card has doc stamps recorded that confirm a \$7,000,000 purchase price. Dillard's previously offered the property for sale for \$7,500,000. The largest REIT in the USA published data to it's investors that the property was acquired for \$7,000,000 (testimony from Mr. Jones). Mr. Bamhill could not confirm the purchase price. Mr. McElveen presented a detailed explanation of a 3 party exchange but could not or would not disclose the price paid for the property. Both parties did agree to renovation cost of \$4,500,000. The sum of the reported acquisition price (\$7,000,000 plus \$4,500,000 renovation) yields a property investment of \$11,500,000.

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

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

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

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

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

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

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

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

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

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

28. The petition was complete (a)____, incomplete (b) _____.

29. Other:

Section III. CONCLUSIONS OF LAW

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

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 Petitioner denied the \$7,000,000 price but had no evidence or opinion of the actual investment in acquisition 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 minimum, Belk has \$11,500,000 in the acquisition & renovation. Based upon the testimony-- there appears to be substantial shell building contributory value. It is noted the P.A.'s Cost Approach 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 Comparison 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 comparison. 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. Their testimony & appraisal report by Mr. McElveen rely on dated (out of date?) materials-- Dollars & Cents of Shopping Centers data from 2008, 2006 and 2004. Other data from their Appraisal Institute Lum Library 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 foot versus \$7.00 by the P.A. office.

Mr. McElveen relied on a creative technique for adjusting data to derive a capitalization 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 criteria. 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 points. This was an attempt 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 by 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. Secondly, 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 of \$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 upon analysis or comparison, to cap rates in the PWC reports (verbal 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 renovation/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 perform a Cost Approach. Mr. McElveen went to great length to explain the complex 3 party transaction involving the subject but could not confirm the price paid for the subject. The PA testified to two sources of confirmation at \$7,000,000-- plus renovation 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 by the FDOR-- cap rates typically are not adjusted.

Mr. McElveen's methodology is unorthodox. The principle of substitution 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 compliant with typical orthodox appraisal methodology standards inherent in common valuation analysis. I do not believe Mr. McElveen's 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 sufficient evidence to render a professional decision. Based upon the testimony and evidence submitted the petitioner has not provided sufficient persuasive evidence to reduce the

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

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

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

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

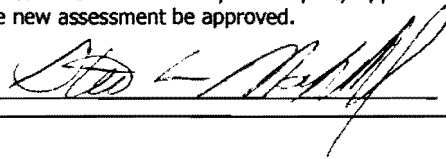
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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

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

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

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

Signature Required

A handwritten signature in black ink, appearing to be "D. L. ...", written over a horizontal line.



**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 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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-74	Parcel ID 301S303103000000
Petitioner name SEARS ROEBUCK AND CO The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 7171 N DAVIS HWY PENSACOLA FL 32504

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	8,079,531.00	6,471,855.00	
2. Assessed or classified use value,* if applicable	8,079,531.00	6,471,855.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	8,079,531.00	6,471,855.00	

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

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	<input type="text" value="STEVEN L. MARSHALL"/>	Petitioner Representation	<input type="text" value="Not Present"/> <input checked="" type="text" value="Self"/> <input type="text" value="Attorney"/> <input type="text" value="Agent"/> <input type="text" value="Other"/>
New Market Value	<input type="text" value="0.00"/>	New Assessed Value	<input type="text" value="0.00"/>
New Exemption Value	<input type="text" value="0.00"/>	New Taxable Value	<input type="text" value="0.00"/>

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

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

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

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

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a)____, was not (b)____, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a)____, do not (b)____, support a change in the assessment.
do (a) do not (b)

Competent & sufficient evidence was provided by the Petitioner to confirm the PA did not properly consider size of the property, condition & accurate fair market rental rate of the property. The Petitioner did overcome the presumption of correctness regarding the accuracy/correctness of the Income Approach by the PA. The Special Magistrate remained the petition back to the 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 of values for the property.
13. The assessment was (a)____, was not (b)____, developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a)____, was not (b)____, proven to be incorrect.
16. Data was present that does (a)____, does not (b)____, support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a)____, incomplete (b) _____.
29. Other:

Section III. CONCLUSIONS OF LAW

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

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

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

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

The PA recalculated the Income Approach and revised the Assessed Value to \$6,471,855. There is an email in file from the Petitioner that he confirms and accepts the value. As Special Magistrate I believe the revised value is fair, correct and in compliance with Florida law. Therefore, I affirm the revised value estimate.

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.

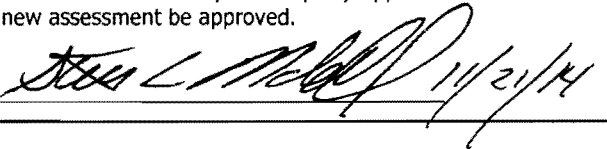
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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

 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 # <i>2014-74</i>	County <i>Escambia</i>	Parcel ID <i>03-2138-100</i>	Date <i>10/21/14</i>
To: Property Appraiser	From: Clerk of <u>Special Magistrate</u>		
Name <i>Chris Jones</i>	Name <i>Steven L Marshall</i>		
Address <i>221 South Polk Fox Suite 300 Pensacola, FL</i>	Address <i>246 N. Westmonte Drive Altamonte Springs, FL 32714</i>		

The value adjustment board or special magistrate has:

- Determined that the property appraiser's value is incorrect (section 194.301, F.S.) Granted a property classification.

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 subject property is a vintage building - 1975. It is exceptionally large by modern standards. It is single tenant. The Petitioner presented arguments that the property is so large as to be the proverbial white elephant.

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 P.A. did not correctly appraise the property via Market Approach or the Income Approach. The fact that it 2-3 times larger than most single tenant properties requires consideration and adjustment.

Appropriate remand directions to property appraiser:

Rework the Income Approach and the Market Approach. Make adjustments for the vintage age/condition, size and single tenancy design.

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 <i>#6,471,855</i>	Classified Use Valuation	
Previous <i>#8,079,531</i>	Revised <i>#6,471,855</i>	OR

Signature: *[Signature]* **CHRIS JONES** *11/3/14*
 Signature, property appraiser Print name Date

Use additional pages, if needed.



**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 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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-75	Parcel ID 342S300110013011
Petitioner name KMART CORPORATION The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 4211 MOBILE HIGHWAY PENSACOLA, FL 32506

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	2,632,617.00	2,632,617.00	
2. Assessed or classified use value,* if applicable	2,632,617.00	2,632,617.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	2,632,617.00	2,632,617.00	

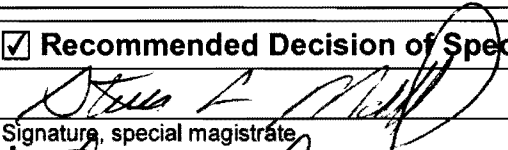

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

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	10/21/2014
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	10/21/2014
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 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

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 Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master	<input type="text" value="STEVEN L. MARSHALL"/>	Petitioner Representation	<input type="text" value="Not Present"/> <input checked="" type="text" value="Self"/> <input type="text" value="Attorney"/> <input type="text" value="Agent"/> <input type="text" value="Other"/>
New Market Value	<input type="text" value="0.00"/>	New Assessed Value	<input type="text" value="0.00"/>
New Exemption Value	<input type="text" value="0.00"/>	New Taxable Value	<input type="text" value="0.00"/>

Petitioner's Estimate of Fair Market Value:

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

The Petitioner objects to the assessment for the following reasons:

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

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

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

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

Section III. CONCLUSIONS OF LAW

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

The 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 use-- thrift shop, church, charter school or other retail oriented uses. The PA presented four sales--Sale 1 sold for \$36.97 per sf. It was dark at the time of sale. The three remaining 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.

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

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

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

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

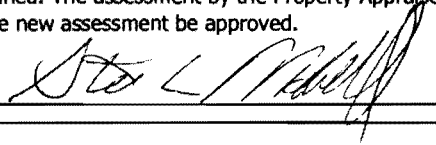
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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

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

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

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

Signature Required _____





**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 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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-90	Parcel ID 301S303105000000
Petitioner name JC PENNY CORPORATION The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 7171 N DAVIS HWY PENSACOLA FL 32504

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	5,811,651.00	4,941,950.00	
2. Assessed or classified use value,* if applicable	5,811,651.00	4,941,950.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	5,811,651.00	4,941,950.00	

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

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

Relief Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master Petitioner Representation
 New Market Value New Assessed Value
 New Exemption Value New Taxable Value

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

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

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

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

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a)____, was not (b)____, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a)____, do not (b)____, support a change in the assessment.
do (a) do not (b)

The Petitioner overcame the presumption of correctness by providing comps substantiating 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 as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a)____, incomplete (b)_____.

29. Other:

Section III. CONCLUSIONS OF LAW

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

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

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

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

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 Steven Z. Marshall 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 # 2014-90 County Escambia Parcel ID 032138 250 Date 10/21/14

To: Property Appraiser	From: Clerk or Special Magistrate
Name <u>Chris Jones</u>	Name <u>Steve Marshall</u>
Address <u>221 B. Paley St</u>	Address <u>246 N. Woodmont Drive Altamonte Springs, FL 32714</u>

The value adjustment board or special magistrate has:

Determined that the property appraiser's value is incorrect (section 194.301, F.S.). Granted a property classification.

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 submitted JC Perry leases for the entire state of Florida. The average rent is \$3.10. The PA's estimate of market rent is \$6.50 per S.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 Petitioner succeeded in providing competent evidence (JC Perry lease data) that the rental rates & Income Approach by the PA. may be overstated.

Appropriate remand directions to property appraiser:

Please review the JC Perry lease data. Reconsider the Income Approach and the estimate of fair market rent.

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 <u>\$5,811,651</u>	Revised <u>\$4,941,950</u>	OR	

Signature, property appraiser *Chris Jones* Print name CHRIS JONES Date 11/3/14

Use additional pages, if needed.



**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 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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-110	Parcel ID 02021526
Petitioner name AARON'S INC. The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 8290 PENSACOLA BOULEVARD PENSACOLA, FL

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	431,373.00	431,373.00	
2. Assessed or classified use value,* if applicable	431,373.00	431,373.00	
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	
4. Taxable value,* required	406,373.00	406,373.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 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	11/03/2014
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	11/03/2014
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 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

Parcel# is Blank



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

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

Petition # 2014-110 Account: 002021526 User: smarshall TPP Value

Relief Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master	<input type="text" value="STEVEN L. MARSHALL"/>	Petitioner Representation	<input type="text" value="Not Present"/> <input type="text" value="Self"/> <input type="text" value="Attorney"/> <input checked="" type="text" value="Agent"/> <input type="text" value="Other"/>
New Market Value	<input type="text" value="0.00"/>	New Assessed Value	<input type="text" value="0.00"/>
New Exemption Value	<input type="text" value="0.00"/>	New Taxable Value	<input type="text" value="0.00"/>

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

- 1. Increase From prior year(s) assessment
- 2. Financial performance of the property
- 3. Property Condition
- 4. External conditions
- 5. Alleged error in factual information
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- 7. Sales analysis by an independent agent
- 8. Recent sale price _____, or asking price _____, of the property
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- 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes
- 11. No stated Reason
- 12. Other _____
- 13. Allegation of inequity in assessments
- 14. Amount of the assessment
- 15. Method of assessment
- 16. Amount of taxes
- 17. Non-conforming use
- 18. Present use
- 19. Financial hardship of the petitioner

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

- 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion.
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- 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate.
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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 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.
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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.
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25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
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27. The applicable land use plan controls over local zoning.
28. The petition was complete (a)____, incomplete (b) _____.

29. Other:

Section III. CONCLUSIONS OF LAW

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

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

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

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

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

Signature Required

Steven L. Marshall 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.

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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-111	Parcel ID 00006080
Petitioner name AARON'S INC. The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 61 BRENT LANE PENSACOLA FL

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board 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 and other taxing authority values may differ. (Section 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	11/03/2014
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	11/03/2014
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 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

Parcel# is Blank



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

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

Petition # 2014-111 Account: 000006080 User: smarshall TPP Value

Relief Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master Petitioner Representation

New Market Value New Assessed Value

New Exemption Value New Taxable Value

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

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

The Petitioner argued the subject TPP is exempt inventory.

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

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

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a)____, was not (b)____, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a)____, do not (b)____, support a change in the assessment.
do (a) do not (b)

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 as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a)____, incomplete (b) _____.

29. Other:
Section III. CONCLUSIONS OF LAW

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

recommended that the petition be denied and the market value be upheld.

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

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

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

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

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

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

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

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

Signature Required

 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.

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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-112	Parcel ID 00006082
Petitioner name AARON'S, INC. The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 4510 MOBILE HIGHWAY PENSACOLA, FL

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	764,087.00	764,087.00	
2. Assessed or classified use value,* if applicable	764,087.00	764,087.00	
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	
4. Taxable value,* required	739,087.00	739,087.00	

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

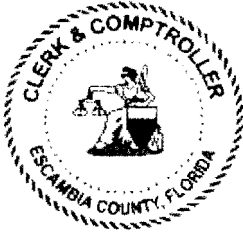
	STEVEN L. MARSHALL	11/03/2014
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	11/03/2014
Signature, VAB clerk or special representative	Print name	Date

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 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

Parcel# is Blank



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

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

Petition # 2014-112 Account: 000006082 User: smmarshall TPP Value

Relief Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master Petitioner Representation
 Not Present
 Self
 Attorney
 Agent
 Other

New Market Value New Assessed Value
 New Exemption Value New Taxable Value

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

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

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

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

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a)____, was not (b)____, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a)____, do not (b)____, support a change in the assessment.
do (a) do not (b)

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 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.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a)____, incomplete (b)_____.

29. Other:
Section III. CONCLUSIONS OF LAW

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

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

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

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

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

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

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

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

Signature Required

Steven C. Marshall 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.

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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-113	Parcel ID 02016492
Petitioner name AARON'S INC. The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 1560 S HIGHWAY 29 PENSACOLA, FL

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	After Board Action
1. Just value, required	472,825.00	472,825.00	
2. Assessed or classified use value,* if applicable	472,825.00	472,825.00	
3. Exempt value,* enter "0" if none	25,000.00	25,000.00	
4. Taxable value,* required	447,825.00	447,825.00	

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

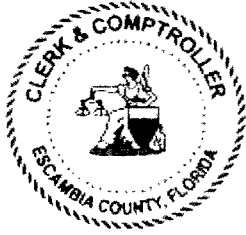
	STEVEN L. MARSHALL	11/03/2014
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	11/03/2014
Signature, VAB clerk or special representative	Print name	Date

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 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

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: smarshal TPP Value

Relief Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master	<input type="text" value="STEVEN L. MARSHALL"/>	Petitioner Representation	<input type="text" value="Not Present"/> <input type="text" value="Self"/> <input type="text" value="Attorney"/> <input checked="" type="text" value="Agent"/> <input type="text" value="Other"/>
New Market Value	<input type="text" value="0.00"/>	New Assessed Value	<input type="text" value="0.00"/>
New Exemption Value	<input type="text" value="0.00"/>	New Taxable Value	<input type="text" value="0.00"/>

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

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

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

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

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a)____, was not (b)____, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a)____, do not (b)____, support a change in the assessment.
do (a) do not (b)

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.
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.
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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 comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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

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

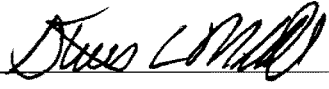
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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

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

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

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

Signature Required

 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.

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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-159	Parcel ID 000S009040029020
Petitioner name RYAN SELLARS The petitioner is: <input type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 2814 MAGNOLIA AVENUE PENSACOLA FL 32503

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	297,948.00	297,948.00	
2. Assessed or classified use value,* if applicable	286,144.00	286,144.00	
3. Exempt value,* enter "0" if none	50,000.00	50,000.00	
4. Taxable value,* required	236,144.00	236,144.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 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	10/21/2014
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	10/21/2014
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 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

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: 14350000 User: smarshall

Relief Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master	<input type="text" value="Unassigned"/>	Petitioner Representation	<input type="text" value="Not Present"/>
			<input type="text" value="Self"/>
			<input type="text" value="Attorney"/>
			<input type="text" value="Agent"/>
			<input type="text" value="Other"/>
New Market Value	<input type="text" value="0.00"/>	New Assessed Value	<input type="text" value="0.00"/>
New Exemption Value	<input type="text" value="0.00"/>	New Taxable Value	<input type="text" value="0.00"/>

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

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

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

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

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

29. Other:

Section III. CONCLUSIONS OF LAW

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

The PA presented three comparable sales & presented an articulate & presuasive 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.

C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable

property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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

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

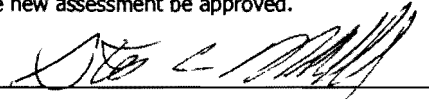
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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

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

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

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

Signature Required _____

A handwritten signature in black ink, appearing to be "Steve C. [unclear]", written over a horizontal line.



**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 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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-170	Parcel ID 341S303101000000
Petitioner name Brixmor ERP Property Holdings, LLC The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 6121 N Davis Highway Pensacola, FL 32504

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	5,446,775.00	5,446,775.00	
2. Assessed or classified use value,* if applicable	5,446,775.00	5,446,775.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	5,446,775.00	5,446,775.00	


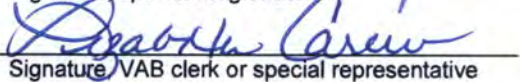
*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

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	10/21/2014
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	10/21/2014
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 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

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**

Relief Granted Relief Denied Remanded to PA No Show Relief Denied

Special Master: STEVEN L. MARSHALL Petitioner Representation: Not Present
Self
Attorney
Agent
Other

New Market Value: 0.00 New Assessed Value: 0.00
 New Exemption Value: 0.00 New Taxable Value: 0.00

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

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

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

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

- 6. Properties have different assessments because of different characteristics that comprise the entire property.
- 7. The assessment of any property other than the subject is immaterial.
- 8. The assessment was (a)____, was not (b)____, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

- 9. No evidence overcoming the presumption of correctness was presented.
- 10. Facts were presented that do (a)____, do not (b)____, support a change in the assessment.
do (a) do not (b)

Vertical line graphic

- 11. Information was presented that does (a)____, does not (b)____, indicated a factual error.
- 12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
- 13. The assessment was (a)____, was not (b)____, developed by generally accepted appraisal methods.
- 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
- 15. The assessment was (a)____, was not (b)____, proven to be incorrect.
- 16. Data was present that does (a)____, does not (b)____, support a change in assessment.
- 17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.

- 18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
- 19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
- 20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
- 21. The purchase price of property is no a valid objection when it is not indicative of the market value.
- 22. The market evidence is deficient. One sale does not make a market.
- 23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
- 24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
- 25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
- 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.

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

29. Other:

Section III. CONCLUSIONS OF LAW

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

The subject is an existing shopping center occupied by Sears homelife, Bealls Outlet, Petland and a few more junior credit 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 an 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 Fl. 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 comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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

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

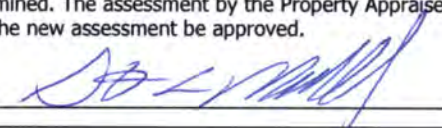
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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

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

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

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

Signature Required _____





**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 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)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-216	Parcel ID 331S307406000001
Petitioner name TOYS R US The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 5065 N 9TH AVENUE PENSACOLA FL 32504

Decision Summary Denied your petition Granted your petition Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	1,887,171.00	1,887,171.00	
2. Assessed or classified use value,* if applicable	1,887,171.00	1,887,171.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	1,887,171.00	1,887,171.00	

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 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	11/03/2014
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	11/03/2014
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 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

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	<input type="text" value="STEVEN L. MARSHALL"/>	Petitioner Representation	<input type="text" value="Not Present"/> <input type="text" value="Self"/> <input type="text" value="Attorney"/> <input type="text" value="Agent"/> <input type="text" value="Other"/>
New Market Value	<input type="text" value="0.00"/>	New Assessed Value	<input type="text" value="0.00"/>
New Exemption Value	<input type="text" value="0.00"/>	New Taxable Value	<input type="text" value="0.00"/>

Petitioner's Estimate of Fair Market Value:
SECTION I. OBJECTIONS OF PETITIONER (Please check all applicable statements)

The Petitioner objects to the assessment for the following reasons:

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

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

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

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a)____, was not (b)____, shown to be higher than the general level of assessment of "all or substantially all" other property in the County.

9. No evidence overcoming the presumption of correctness was presented.
10. Facts were presented that do (a)____, do not (b)____, support a change in the assessment.
do (a) do not (b)

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.
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable range of values for the property.
13. The assessment was (a)____, was not (b)____, developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a)____, was not (b)____, proven to be incorrect.
16. Data was present that does (a)____, does not (b)____, support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a)____, incomplete (b) _____.

29. Other:

Section III. CONCLUSIONS OF LAW

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

The 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 comparable property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.

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

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

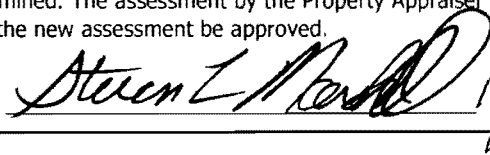
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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

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

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

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

Signature Required

 11/3/14



**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
TC

The actions below were taken on your petition in the County of Escambia.

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)(l), 194.036, 194.171(2), and 196.151, Florida Statutes.)

Petition # 2014-42	Parcel ID 09462155
Petitioner name <u>John Sperry</u> The petitioner is: <input type="checkbox"/> taxpayer of record <input checked="" type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address 11115 Lillian Hwy

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 <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. 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

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Homestead | <input type="checkbox"/> Widow/er | <input type="checkbox"/> Blind | <input type="checkbox"/> Totally and permanently disabled veteran |
| <input type="checkbox"/> Low-income senior | <input type="checkbox"/> Disabled | <input type="checkbox"/> Disabled veteran | <input type="checkbox"/> Use classification, specify _____ |
| <input type="checkbox"/> Parent/grandparent assessment reduction | <input type="checkbox"/> Deployed military | <input type="checkbox"/> Use exemption, specify _____ | <input type="checkbox"/> Other, specify _____ |
| <input type="checkbox"/> Transfer of homestead assessment difference | | | |

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

Findings of Fact

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.

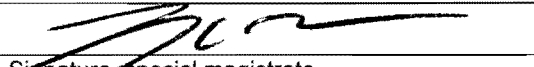
Conclusions of Law


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 Magistrate The finding and conclusions above are recommendations.


Signature, special magistrate _____ Larry A. Matthews _____ 11-12-14 _____
Print name Date


Signature, VAB clerk or special representative _____ Lizabeth Carew _____ 11/12/2014 _____
Print name Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____ AM PM.
Address _____

If the line above is blank, 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 _____



**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
TC

The actions below were taken on your petition in the County of Escambia.

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)(l), 194.036, 194.171(2), and 196.151, Florida Statutes.)

Petition # 2014-44	Parcel ID 09462150
Petitioner name <u>John Sperry</u> The petitioner is: <input type="checkbox"/> taxpayer of record <input checked="" type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address <u>11117 Lillian Hwy</u>

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 <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after 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. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Exemption, Classification, or Assessment Difference Transfer

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Homestead | <input type="checkbox"/> Widow/er | <input type="checkbox"/> Blind | <input type="checkbox"/> Totally and permanently disabled veteran |
| <input type="checkbox"/> Low-income senior | <input type="checkbox"/> Disabled | <input type="checkbox"/> Disabled veteran | <input type="checkbox"/> Use classification, specify _____ |
| <input type="checkbox"/> Parent/grandparent assessment reduction | <input type="checkbox"/> Deployed military | <input type="checkbox"/> Other, specify _____ | |
| <input type="checkbox"/> Transfer of homestead assessment difference | | | |

Reasons for Decision

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

Findings of Fact

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.

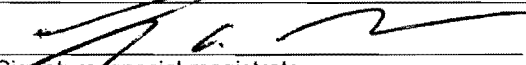
Conclusions of Law


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 Magistrate The finding and conclusions above are recommendations.

	Larry A. Matthews	11-12-14
Signature, special magistrate	Print name	Date

	Lizabeth Carew	11/12/ 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 _____ AM PM.
Address _____

If the line above is blank, 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
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Signature, VAB clerk or representative	Print name	Date mailed to parties
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Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

AI-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.

Recommendation: 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



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

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

Tax Roll Year

2	0	1	4
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The Value Adjustment Board of Escambia County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one. Real Property Tangible Personal Property

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

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

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

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 12,432,363,147
2. Net change in taxable value due to actions of the Board	\$ (2,477,373)
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 12,429,885,774

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

Signature, Chair of the Value Adjustment Board

12/09/14

Date

Continued on page 2

Certification of the Value Adjustment Board

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

PROCEDURES

Tax Roll Year

2	0	1	4
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The value adjustment board has met the requirements below. Check all that apply.

The board:

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

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

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

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

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

Signature, chair of the value adjustment board

12/09/14

Date



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

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

Tax Roll Year

2	0	1	4
---	---	---	---

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

Check one. Real Property Tangible Personal Property

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

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

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

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 1,789,769,714
2. Net change in taxable value due to actions of the Board	\$ 0
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 1,789,769,714

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

Signature, Chair of the Value Adjustment Board

12/09/14

Date

Continued on page 2

Certification of the Value Adjustment Board

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

PROCEDURES

Tax Roll Year

2	0	1	4
---	---	---	---

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

The board:

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

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

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

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

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

Signature, chair of the value adjustment board

12/09/14

Date



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

AI-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 Pensacola News Journal 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. Selection of Appraiser Special Magistrate

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.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

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

AI-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.

Recommendation: 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

The 2014 Florida Statutes

[Title XIV](#)
TAXATION AND
FINANCE

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

[View Entire
Chapter](#)

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

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