

**PLEASE NOTE THAT ALL MEETINGS ARE RECORDED**

AGENDA

Value Adjustment Board

Regular Meeting - December 16, 2015 - 10:30 a.m.

Ernie Lee Magaha Government Building, First Floor

1. Call to Order.

**(PLEASE TURN YOUR CELL PHONE TO THE VIBRATE, SILENCE, OR OFF SETTING)**

2. Legal Advertisement.

The Meeting was advertised in the Pensacola News Journal on December 12, 2015, in the Board's Weekly Meeting Schedule for December 14 - December 15, 2015 (Legal No. 1651386), and was posted on the Escambia County Clerk & Comptroller's website at [www.escambiaclerk.com](http://www.escambiaclerk.com).

3. Special Magistrates' Recommended Decisions.

Recommendation: That the Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates for Petitions 2015-16, 2015-130, 2015-9, 2015-92, 2015-32, 2015-73, 2015-82, 2015-27, 2015-253, 2015-152, 2015-151, 2015-150, 2015-289, 2015-254, 2015-262, 2015-163, and 2015-280.

4. Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Meeting of the Value Adjustment Board held August 18, 2015, as prepared by Lizabeth Carew, Clerk to the Board's Office.

5. 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-9316**

**3.**

## Value Adjustment Board Regular Meeting

**Meeting Date:** 12/16/2015

**Issue:** Special Magistrates' Recommended Decisions

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

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

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### Information

#### **Recommendation:**

Special Magistrates' Recommended Decisions.

Recommendation: That the Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates for Petitions 2015-16, 2015-130, 2015-9, 2015-92, 2015-32, 2015-73, 2015-82, 2015-27, 2015-253, 2015-152, 2015-151, 2015-150, 2015-289, 2015-254, 2015-262, 2015-163, and 2015-280.

#### **Background:**

Hearings for the 2015 Petitions to the Value Adjustment Board were conducted by Special Magistrate Steven L. Marshall on October 12 and 13, 2015, and November 9, 2015; and by Special Magistrate Larry A. Matthews on October 9, 2015, and November 13, 2015.

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### Attachments

2015-16

2015-130

2015-9

2015-92

2015-32

2015-73

2015-82

2015-27

2015-253

2015-152

2015-151

2015-150

2015-289

2015-254

2015-262

2015-163

2015-280

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**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 #2015-16	Parcel ID 08-0035-000
Petitioner name <u>Ronald D. Melton</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address <u>109 S. Navy Blvd.</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	\$68,665	\$68,665	
2. Assessed or classified use value,* if applicable	\$68,665	\$68,665	
3. Exempt value,* enter "0" if none	0	0	
4. Taxable value,* required	\$68,665	\$68,665	

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

**Exemption, Classification, or Assessment Difference Transfer**

Homestead     Widow/er     Blind     Totally and permanently disabled veteran  
 Low-income senior     Disabled     Disabled veteran     Use classification, specify \_\_\_\_\_  
 Parent/grandparent assessment reduction     Deployed military     Use exemption, specify \_\_\_\_\_  
 Transfer of homestead assessment difference     Other, specify \_\_\_\_\_

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

**Findings of Fact:** The photographs, affidavit of Donald Mayo, additional exhibits, along with the testimony of the Property Appraiser's representatives as to the property not meeting building code requirements for a habitable dwelling are evidence that the home was not the residence of the Petitioner on January 1 for the applicable year.

**Conclusions of Law:** Based on the above Findings of Fact, the petitioner did not meet his burden to show clear entitlement to homestead exemption. See Florida Supreme Court decision, Volusia County v. Daytona Beach, 341 So.2d 498 (Fla. 1977); Capital City Country Club v. Tucker, 613 So.2d 448 (1993).

**Recommended Decision of Special Magistrate**    The finding and conclusions above are recommendations.

Signature special magistrate	Larry A. Matthews	Date
		10/27/15
Signature VAB clerk or special representative	Lizabeth Carew	Date
		10/26/2015

If this is a recommended decision, the board will consider the recommended decision on 12/16/15 at 10:30  AM     PM.  
Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32502  
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**

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Petition #2015-130	Parcel ID 11-4227-098
Petitioner name <u>Gregory Malboeuf</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address 637 Mohegan Circle

**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	\$158,598	\$158,598	
2. Assessed or classified use value,* if applicable	\$158,598	\$158,598	
3. Exempt value,* enter "0" if none	0	0	
4. Taxable value,* required	\$158,598	\$158,598	

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

**Exemption, Classification, or Assessment Difference Transfer**

Homestead     Widow/er     Blind     Totally and permanently disabled veteran  
 Low-income senior     Disabled     Disabled veteran     Use classification, specify \_\_\_\_\_  
 Parent/grandparent assessment reduction     Deployed military     Use exemption, specify \_\_\_\_\_  
 Transfer of homestead assessment difference     Other, specify \_\_\_\_\_

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

Findings of Fact: The evidence of mailing by certified mail by the Property Appraiser of Evidence Request Letter to Petitioner and lack of any evidence of timely filing by the Petitioner confirms Petitioner did not meet the deadline requirements of filing the exemption request. Petitioner did not present argument at the hearing in rebuttal.

Conclusions of Law: Based on the Findings of Fact above, the exemption request by Petitioner fails for timely application. Florida Stat. §196.011.

**Recommended Decision of Special Magistrate**    The finding and conclusions above are recommendations.

 _____ Signature, special magistrate	Larry A. Matthews _____ Print name	10-22-15 _____ Date
 _____ Signature, VAB clerk or special representative	Lizabeth Carew _____ Print name	10/26/2015 _____ Date

If this is a recommended decision, the board will consider the recommended decision on 12/14/15 at 10:30  AM     PM.  
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**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**

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Petition # <u>2015-9</u>	Parcel ID <u>08-2838-000</u>
Petitioner name <u>Margaret Hostetter</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address <u>328 East Sunset Avenue</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	\$167,311	\$167,311	
2. Assessed or classified use value,* if applicable	\$167,311	\$167,311	
3. Exempt value,* enter "0" if none	0	0	
4. Taxable value,* required	\$167,311	\$167,311	

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

**Exemption, Classification, or Assessment Difference Transfer**

Homestead     Widow/er     Blind     Totally and permanently disabled veteran  
 Low-income senior     Disabled     Disabled veteran     Use classification, specify \_\_\_\_\_  
 Parent/grandparent assessment reduction     Deployed military     Use exemption, specify \_\_\_\_\_  
 Transfer of homestead assessment difference     Other, specify \_\_\_\_\_

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

Findings of Fact: The subject property was advertised in vacation rental website (Vacation Rentals by Owner), as confirmed by reviews of users, for the applicable period. Petitioner did not respond to the Property Appraisers Request for Evidence. Petitioner did not present argument at the hearing in rebuttal.

Conclusions of Law: For the reasons stated in my Findings of Fact, the exemption requested by Petitioner fails based on the abandonment of the homestead for rental property, Florida Stat. §196.061 and Florida Stat. §196.012 (definition of personal residence).

**Recommended Decision of Special Magistrate**    The finding and conclusions above are recommendations.

 _____ Signature, special magistrate	<u>Larry A. Matthews</u> Print name	<u>10-22-15</u> Date
 _____ Signature, VAB clerk of special representative	<u>Lizabeth Carew</u> Print name	<u>10/26/2015</u> Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/15 at 10:30  AM     PM.  
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**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
[X] These actions are a recommendation only, not final
Petition #2015-92
Parcel ID 02-1052-500
Petitioner name True Love Community Ministries, Inc.
Property 16 E. Page Street
The petitioner is: [X] taxpayer of record

Decision Summary [X] Denied your petition
Table with 4 columns: Lines 1 and 4 must be completed, Value from TRIM Notice, Value before Board Action, Value after Board Action.
1. Just value, required: \$39,695
2. Assessed or classified use value, \* if applicable: \$39,695
3. Exempt value, \* enter "0" if none: 0
4. Taxable value, \* required: \$39,695
\*All values entered should be county taxable values. School and other taxing authority values may differ.
Exemption, Classification, or Assessment Difference Transfer
[X] Other, specify nonprofit exemption

Reasons for Decision
Findings of Fact: Based on photographs, statement of Property Appraiser and even the acknowledgement by the Petitioner's representative (Dr. Gabrieli Davis), the Property Appraiser's grant of partial exemption was a fair apportionment between exempt and non-exempt use.
Conclusions of Law: Based on the above Findings of Fact, the Petitioner did not meet its burden as to those portions of property used for charitable or religious purposes, Fla. Stat. §196.190(2), §196.195.

[X] Recommended Decision of Special Magistrate
Signature, special magistrate: Larry A. Matthews
Signature, VAB clerk or special representative: Lizabeth Carew
Date: 10-22-15
Date: 10/26/2015
If this is a recommended decision, the board will consider the recommended decision on 12/14/15 at 10:30 AM
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[ ] Final Decision of the Value Adjustment Board
Signature, chair, value adjustment board
Signature, VAB clerk or representative



**DECISION OF THE VALUE ADJUSTMENT BOARD  
EXEMPTION, CLASSIFICATION, OR ASSESSMENT  
DIFFERENCE TRANSFER PETITION**

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Petition # <u>2015-32</u>	Parcel ID <u>09-2118-000</u>
Petitioner name <u>Marquita A. Duval</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address <u>5676 Wickford Lane</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	\$44,826	\$44,826	
2. Assessed or classified use value,* if applicable	\$44,826	\$44,826	
3. Exempt value,* enter "0" if none	0	0	
4. Taxable value,* required	\$44,826	\$44,826	

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

**Exemption, Classification, or Assessment Difference Transfer**

Homestead     Widow/er     Blind     Totally and permanently disabled veteran  
 Low-income senior     Disabled     Disabled veteran     Use classification, specify \_\_\_\_\_  
 Parent/grandparent assessment reduction     Deployed military     Use exemption, specify \_\_\_\_\_  
 Transfer of homestead assessment difference     Other, specify \_\_\_\_\_

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

Findings of Fact: The evidence of mailing by certified mail by the Property Appraiser of Evidence Request Letter to Petitioner and lack of any evidence of timely filing by the Petitioner confirms Petitioner did not meet the deadline requirements of filing the exemption request. Petitioner did not present argument at the hearing in rebuttal.

Conclusions of Law: Based on the Findings of Fact above, the exemption request by Petitioner fails for timely application, Florida Stat. §196.011.

**Recommended Decision of Special Magistrate**    The finding and conclusions above are recommendations.

 _____ Signature, special magistrate	Larry A. Matthews Print name	<u>10-22-15</u> Date
 _____ Signature, VAB clerk or special representative	Lizabeth Carew Print name	<u>10/26/2015</u> Date

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**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  
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Petition # <u>2015-73</u>	Parcel ID <u>06-1024-000</u>
Petitioner name <u>D'Angelo Sullivan</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address <u>1609 W. Hernandez Street</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	\$46,893	\$46,893	
2. Assessed or classified use value,* if applicable	\$40,683	\$40,683	
3. Exempt value,* enter "0" if none	0	0	
4. Taxable value,* required	\$40,683	\$40,683	

\*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 checked="" type="checkbox"/> Homestead	<input type="checkbox"/> Widower	<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"/> Transfer of homestead assessment difference		<input type="checkbox"/> Other, specify _____	

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

**Findings of Fact:** Based on the residency documents, clerk's documents and utility records submitted by Property Appraiser, Petitioner neither resided nor intended to reside in the subject property on January 1 of the applicable year. Petitioner did not meet the deadline requirements of filing the exemption request. Petitioner did not present argument at the hearing in rebuttal.

**Conclusions of Law:** Based on the Findings of Fact, Petitioner did not meet the qualification for homestead exemption on January 1 of the applicable year, Florida Stat. §196.031.

**Recommended Decision of Special Magistrate**    The finding and conclusions above are recommendations.

 _____ Signature, special magistrate	Larry A. Matthews _____ Print name	<u>10-22-15</u> _____ Date
 _____ Signature, VAB clerk or special representative	Lizabeth Carew _____ Print name	<u>10/26/2015</u> _____ Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/15 at 10:30  AM     PM.  
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**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  
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Petition #2015-82	Parcel ID 13-1651-000
Petitioner name <u>Walter LeRoy</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address 619 N. Devilliers Street

**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	\$63,864	\$63,864	
2. Assessed or classified use value,* if applicable	\$63,864	\$63,864	
3. Exempt value,* enter "0" if none	0	0	
4. Taxable value,* required	\$63,864	\$63,864	

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

**Exemption, Classification, or Assessment Difference Transfer**

Homestead     Widow/er     Blind     Totally and permanently disabled veteran  
 Low-income senior     Disabled     Disabled veteran     Use classification, specify \_\_\_\_\_  
 Parent/grandparent assessment reduction     Deployed military     Use exemption, specify \_\_\_\_\_  
 Transfer of homestead assessment difference     Other, specify \_\_\_\_\_

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

Findings of Fact: The photographs, general affidavit of Mr. LeRoy, the mortgage signed by Mr. LeRoy and Board minutes suggest that the subject property was for commercial use and not the permanent residence of petitioner on January 1 of each applicable year.

Conclusions of Law: Based on the above Findings of Fact, the petitioner did not meet his burden to show clear entitlement to tax exemption. See Florida Supreme Court decision, Volusia County v. Daytona Beach, 341 So.2d 498 (Fla. 1977); Capital City Country Club v. Tucker, 613 So.2d 448 (1993).

**Recommended Decision of Special Magistrate**    The finding and conclusions above are recommendations.

	Larry A. Matthews	10-22-15
Signature, special magistrate	Print name	Date
	Lizabeth Carew	10/26/2015
Signature, VAB clerk or special representative	Print name	Date

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**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**

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Petition # <u>2015-27</u>	Parcel ID <u>17-1303-015</u>
Petitioner name <u>Larry &amp; Kaye Lambert</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address <u>509 Fort Pickens Road</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	\$283,144	\$283,144	
2. Assessed or classified use value,* if applicable	\$283,144	\$283,144	
3. Exempt value,* enter "0" if none	0	0	
4. Taxable value,* required	\$283,144	\$283,144	

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

**Exemption, Classification, or Assessment Difference Transfer**

Homestead     Widow/er     Blind     Totally and permanently disabled veteran  
 Low-income senior     Disabled     Disabled veteran     Use classification, specify \_\_\_\_\_  
 Parent/grandparent assessment reduction     Deployed military     Use exemption, specify \_\_\_\_\_  
 Transfer of homestead assessment difference     Other, specify \_\_\_\_\_

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

Findings of Fact: The subject property was advertised in vacation rental website (Homeaway.com), as confirmed by reviews of users, for the applicable period. Petitioner did not respond to the Property Appraiser's Request for Evidence. Petitioner did not present argument at the hearing in rebuttal.

Conclusions of Law: For the reasons stated in my Findings of Fact, the exemption requested by Petitioner fails based on the abandonment of the homestead for rental property, Florida Stat. §196.061 and §196.012 (definition of personal residence).

**Recommended Decision of Special Magistrate**    The finding and conclusions above are recommendations.

	Larry A. Matthews	10-22-15
Signature, special magistrate	Print name	Date
	Lizabeth Carew	10/26/2015
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/15 at 10:30  AM     PM.  
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**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  
VALUE PETITION**

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

County: Escambia

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 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 # 2015-253	Parcel ID 033524594
Petitioner name Lowes Home Centers Inc. The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 1201 Airport 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	8,232,201.00	7,626,701.00	
2. Assessed or classified use value,* if applicable	8,232,201.00	7,626,701.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	8,232,201.00	7,626,701.00	

\*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 WORKSHEET

**Conclusions of Law**  
SEE ATTACHED WORKSHEET

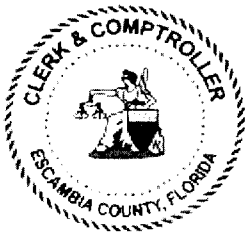
**Recommended Decision of Special Magistrate**    Finding and conclusions above are recommendations.

 Signature, special magistrate	Steven Marshall Print name	10/29/15' Date
 Signature, VAB clerk or special representative	Lizabeth Carew Print name	11/4/2015 Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2015 at 10:30 a.m.  
 Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32502  
 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](http://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



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

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

Petition # 2015-253 Account: 033524594 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)

The PA appraised the property compliant with DOR rules & guidelines regarding the valuation of real property. The Petitioner did not show-- they submitted no evidence r testimony.

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's appraisal considered the criteria in Fl. St. 193.011. The appraisal included the Direct Sales Comparison and Income approach to valuation techniques. The methodology and presentation appears sound and logical.

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.

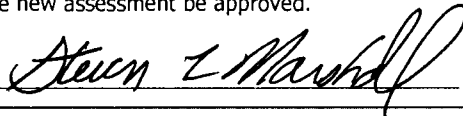
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market 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 # 2015-152	Parcel ID 020003030
Petitioner name BRE non Core 1 Owner Nine Mile The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 543 West Nine Mile Road 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	1,208,202.00	1,208,202.00	
2. Assessed or classified use value,* if applicable	816,862.00	816,862.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	816,862.00	816,862.00	

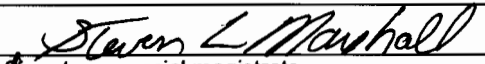

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

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

**Findings of Fact**  
SEE ATTACHED WORKSHEET

**Conclusions of Law**  
SEE ATTACHED WORKSHEET

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

	Steven Marshall	10/29/15
Signature, special magistrate	Print name	Date
	Lizabeth Carew	11/4/2015
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2015 at 10:30 a.m.  
Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32502  
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





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

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

Petition # 2015-152 Account: 020003030 User: smarshall Vacant

Relief Granted  Relief Denied  Remanded to PA  No Show Relief Denied

Special Master

STEVEN L. MARSHALL

Petitioner Representation

Not Present

Self  
Attorney  
Agent  
Other

New Market Value

0.00

New Assessed Value

0.00

New Exemption Value

0.00

New Taxable Value

0.00

Petitioner's Estimate of Fair Market Value:

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

The Petitioner objects to the assessment for the following reasons:

- 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 PA presented a convincing appraisal-- with 5 land sales-- compliant with DOR valuation standards and properly reflected the criteria in Fl. St. 193.011.

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

do (a)  do not (b)

The Petitioner four land sales-- with flawed data. Land Sale was a foreclosure-- not a Qualified Sale. Land sale 2 was only .44 acres-- too small for development-- it was purchased by the adjacent church-- likely the only user of the parcel. Land Sale 3 submitted by the Petitioner understated the actual sales price by nearly \$1,000,000(\$2,775,000 VERSUS \$1,387,500 stated by the Petitioner). Land sale 4 was zoned AMU-1-- a zoning restriction that restricts development and allows only 25 people per acre on the property at any given time. The Petitioner's land sales are not credible.

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.

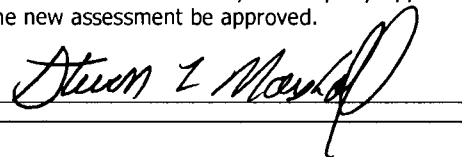
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a) \_\_\_\_\_, incomplete (b) \_\_\_\_\_.

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 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.)

<b>Petition #</b> 2015-151	<b>Parcel ID</b> 040004000
<b>Petitioner name</b> HK New Plan ERP Property Holdings The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	<b>Property address</b> 6121 North Davis 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	6,330,838.00	6,330,838.00	
2. Assessed or classified use value,* if applicable	5,991,452.00	5,991,452.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	5,991,452.00	5,991,452.00	


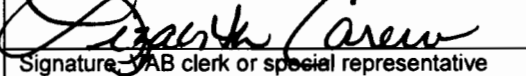
\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

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

**Findings of Fact**  
SEE ATTACHED WORKSHEET

**Conclusions of Law**  
SEE ATTACHED WORKSHEET

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

	Steven Marshall	10/29/15
Signature special magistrate	Print name	Date
	Lizbeth Carew	11/4/2015
Signature VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2015 at 10:30 a.m.  
 Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32502  
 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



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

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

Petition # 2015-151 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:

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

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

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

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

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

The PA provided a detailed 3 approach appraisal compliant with DOR appraisal criteria and properly considered data within fl. St. 193.011

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

do (a)  do not (b)

The Petitioner submitted flawed data. for example, Land sale 1 is a distressed sale, sale 2 was a quick sale, Sale 3 was reported by the Petitioner to total 4.6 acres not the actual 5.24 acres, the sale is zoned Industrial-- not retail/commercial such as the subject. Sale 4 was reported by the Petitioner to be 3.98 acres-- the actual is 1.55 acres and Sale 5 was reported at 6.84 acres not 1.85 acres.

The improved sales data of shopping centers presented by the Petitioner are flawed. two of the sales were purchased for land value-- the improvements were razed after the transaction was complete for redevelopment purposes. The Petitioner suggested a Cap rate of 9.50 % plus 1.86% tax rate-- way above market standards.

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.

PA applied 3 valuation techniques & concluded a market value of \$8,500,000. Adjusting to a CAMA Value reflecting 1st & 8th criteria-- the Just Value is \$6,330,838-- well supported based upon the PA appraisal presentation.

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.

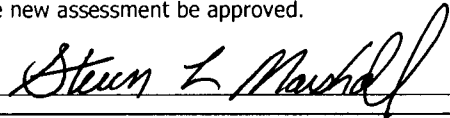
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market 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 # 2015-150	Parcel ID 040004155
Petitioner name HK New Plan ERP Property Holdings The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 6245 North Davis 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	779,908.00	779,908.00	
2. Assessed or classified use value,* if applicable	779,908.00	779,908.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	779,908.00	779,908.00	

\*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 WORKSHEET

**Conclusions of Law**  
SEE ATTACHED WORKSHEET

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

	Steven Marshall	10/29/15
Signature, special magistrate	Print name	Date
	Lizabeth Carew	11/4/2015
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2015 at 10:30 a.m.  
Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32502  
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





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

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

Petition # 2015-150 Account: 040004155 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)

The PA presented 3 well supported value indications. The Petition submitted land sales with incorrect land sizes and an industrial land comp (not retail commercial as is the subject). The land data presented by the Petitioner is flawed and not credible. The PA deemed the contract rent the actual market rent & supported it with comps. The PA used a market supported cap rate of 8.50 %. The Petitioner used a 9.50 % cap rate loaded with an additional 1.86 % --well above market norms. The Petitioner's data is flawed-- math errors and incorrect information. The improved sales presented by the Petitioner are not quality comps-- 2 were sold for land only-- a fact ignored by the Petitioner.

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

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

29. Other:

Section III. CONCLUSIONS OF LAW

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

The Petitioner failed to present factually accurate data to contest the value. Much of the data presented by the Petitioner is incorrect (see testimony transcript). The PA followed DOR appraisal guidelines & Fl. St. 193.011 criteria. The 3 approaches and value conclusion presented by the PA staff clearly support their value opinion.

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 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 # 2015-289	Parcel ID 102059927
Petitioner name Loretta Bargaineer The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 5041 Chandelle Drive Pensacola, FL 32507

**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	191,605.00	191,605.00	
2. Assessed or classified use value,* if applicable	191,605.00	191,605.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	191,605.00	191,605.00	

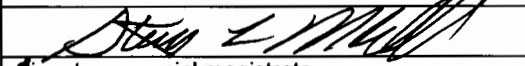

\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

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

**Findings of Fact**  
SEE ATTACHED WORKSHEET

**Conclusions of Law**  
SEE ATTACHED WORKSHEET

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

	Steven Marshall	10/29/15
Signature, special magistrate	Print name	Date
	Lizabeth Carew	11/4/2015
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2015 at 10:30 am  
 Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32502  
 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



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

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

Petition # 2015-289 Account: 102059927 User: smarshall Residential

Relief Granted  Relief Denied  Remanded to PA  No Show Relief Denied

Special Master	STEVEN L. MARSHALL <input type="checkbox"/>	Petitioner Representation	<input type="checkbox"/> Not Present <input type="checkbox"/> Self <input type="checkbox"/> Attorney <input type="checkbox"/> Agent <input type="checkbox"/> 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.
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- 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 was a no show. no evidence or testimony was submitted by the Petitioner.

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.

was(a)  was not (b)

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

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

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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.

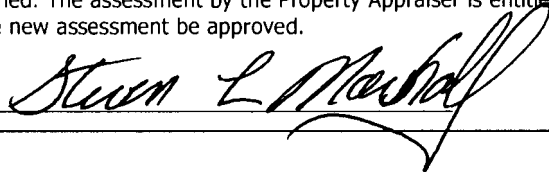
28. The petition was complete (a)\_\_\_\_, incomplete (b) \_\_\_\_\_.

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.
- 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 # 2015-254	Parcel ID 070085000
Petitioner name Lowes Home Centers Inc. The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 4301 West Fairfield Drive 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	7,475,740.00	7,307,984.00	
2. Assessed or classified use value,* if applicable	7,475,740.00	7,307,984.00	
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	7,475,740.00	7,307,984.00	

\*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 WORKSHEET

**Conclusions of Law**  
SEE ATTACHED WORKSHEET

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

 _____ Signature, special magistrate	Steven Marshall _____ Print name	10/29/15 _____ Date
 _____ Signature, VAB clerk or special representative	Lizabeth Carew _____ Print name	11/4/2015 _____ Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2015 at 10:30 a.m.  
 Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32502  
 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





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

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

Petition # 2015-254 Account: 070085000 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"/>
			Self
			Attorney
			Agent
			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 was a no show. No evidence or testimony was provided by the Petitioner. The PA presented a well presented appraisal including Direct Sales Comparison and Income Approach to value techniques. The PA testified the value estimate was prepared compliant with DOR appraisal rules and procedures . The PA also testified the value estimate appropriately considered the criteria within Fl. St. 193.011.

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.

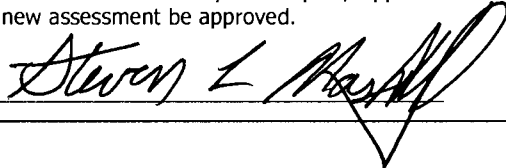
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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





**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 # 2015-262	Parcel ID 090580000
Petitioner name MSCI 2006 HQ8 Pine Forest, LLC The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 7859 Pine Forest Road Pensacola, FL 32526

**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	2,429,521.00	2,429,521.00	
2. Assessed or classified use value,* if applicable			
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	2,429,521.00	2,429,521.00	

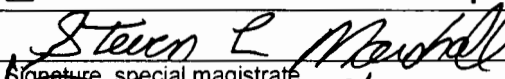
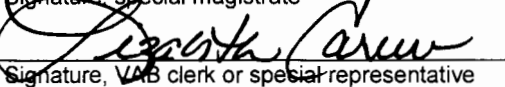
\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

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

Findings of Fact  
SEE ATTACHED WORKSHEET

Conclusions of Law  
SEE ATTACHED WORKSHEET

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

	STEVEN MARSHALL	12/1/15
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	12/8/2015
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2015 at 10:30 AM  
Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32502  
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 \_\_\_\_\_ or visit our web site at \_\_\_\_\_

**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



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

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

Petition # 2015-262 Account: 090580000 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

The Petitioner presented an appraisal of the leased fee dated three months after the January 1st effective date. The appraisal did not include an estimate of land value. It reportedly did not properly established the highest & best use of the property as is nor did it take in to consideration the land value as if vacant. Two brokers have evaluated the property--reportedly it has been offered for lease for \$8.00 per sf. The Pa completed an Income Approach & used a \$5.00 per sf anchor rate.

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 subject is a vacant big box property. The subject land value was estimated with quality land sales at \$225,000 per acre. This totals \$2,200,000. The total Just Value was \$2,429,521. The land value represents 91 % of the total value. The building & site improvements represent a depreciated improvement value of about \$10 per sf. All parties agree the subject is well suited for 2nd generation use-- Gold's Gym, Best Buy, a Church, Bingo Hall or Charter School are examples of 2nd generation use. The land value of \$2,200,000 is about \$800,000 higher than the Petitioners estimated value. This clearly shows the extremely conservative analysis of the Petitioner. Again, the building was constructed around 1992 and has a substantial remaining useful/physical life.

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

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

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 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.

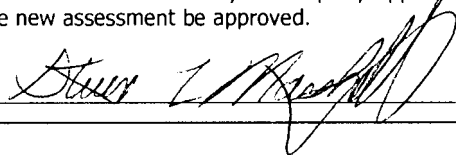
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market 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 # 2015-163	Parcel ID 171263500
Petitioner name Paul S. Lampkin, Jr. The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 1200 Panferio Drive 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	194,330.00	170,741.00	
2. Assessed or classified use value,* if applicable			
3. Exempt value,* enter "0" if none	0.00	0.00	
4. Taxable value,* required	166,538.00	153,564.00	

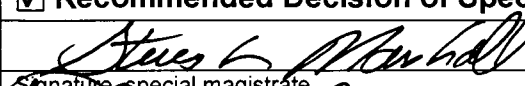
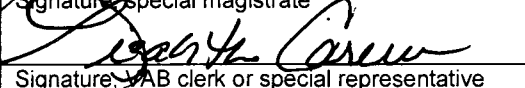
\*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

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

Findings of Fact  
SEE ATTACHED WORKSHEET

Conclusions of Law  
SEE ATTACHED WORKSHEET

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

	STEVEN MARSHALL	12/1/15
Signature, special magistrate	Print name	Date
	LIZABETH CAREW	12/8/2015
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2015 at 10:30 am  
Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32502  
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 \_\_\_\_\_ or visit our web site at \_\_\_\_\_

**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





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

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

Petition # 2015-163 Account: 171263500 User: smarshal Residential

Relief Granted  Relief Denied  Remanded to PA  No Show Relief Denied

Special Master: STEVEN L. MARSHALL (dropdown) 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

The owner of record is listed as Paul S. Lampkin, Jr. the speaker, Ms. Lampkin, for the petitioner was his daughter-- an attorney who practices in the state of Alabama.

**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.
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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 PA presented five comparable sales. Sales 4 & 5 were substantially inferior to the subject property. The Petitioner argued a public easement was a detriment to her property. The Public access appears to be a clear benefit to the subject property. The subject has an attractive water view of Santa Rosa sound. The PA comps have obstructed water views. also, the subject is built on pilings and has a superior view because of height. The subject land area is superior to all of the improved comparable sales. The Petitioner argued for commercial potential-- for Comps 4 & 5-- this is pure speculation. The petitioner argued some of the PA's comps are income producing. The PA stated about 30% of beach properties are Homesteaded. This implies the 70% majority are non homestead & likely available for rental. The Sales Comparison Approach presented by the PA is well done and convincing. The adjusted value range supports a value of \$235 per square foot. The PA has a just Value of \$170,741-- fair and even conservative based upon the testimony and evidence presented.

10. Facts were presented that do (a)\_\_\_\_, do not (b)\_\_\_\_, support a change in the assessment.
11. Information was presented that does (a)\_\_\_\_, does not (b)\_\_\_\_, indicated a factual error.  
does (a)  does not (b)
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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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).
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22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.

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

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

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.

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

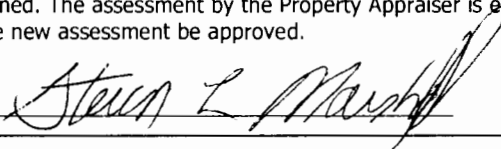
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market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

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

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

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

Signature Required





**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 <b>2015-280</b>	Parcel ID <b>562S-30-1300-056-003 08-3644-622</b>
Petitioner name <u>Fin Cire Ronin</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property Address <b>6085 Schofield Drive Pensacola, FL 32506</b>

**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	<b>\$126,751</b>	<b>\$70,087</b>	
2. Assessed or classified use value,* if applicable			
3. Exempt value,* enter "0" if none	<b>0</b>	<b>0</b>	
4. Taxable value,* required	<b>\$126,751</b>	<b>\$70,087</b>	

\*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 checked="" 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:** The photographs, affidavit of Donald Mayo, additional exhibits, along with the testimony of the Property Appraiser's representatives as to the property not meeting building code requirements for a habitable dwelling and other evidence are evidence that the home was not the residence of the Petitioner on January 1 for 2011, 2012, 2013, 2014, and 2015.

**Conclusions of Law:** Based on the above Findings of Fact, the petitioner did not meet his burden to show clear entitlement to homestead exemption. See Florida Supreme Court decision, Volusia County v. Daytona Beach, 341 So.2d 498 (Fla. 1977); Capital City Country Club v. Tucker, 613 So.2d 448 (1993).

**Recommended Decision of Special Magistrate** The finding and conclusions above are recommendations.

	Larry A. Matthews	11-20-15
Signature, special magistrate	Print name	Date
	Lizabeth Carew	12/1/2015
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 12/16/2015 10:30  AM     PM.

Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, FL 32504

If the line above is blank, please call \_\_\_\_\_ or visit our web site at \_\_\_\_\_

**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



# 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-9318**

**4.**

## **Value Adjustment Board Regular Meeting**

**Meeting Date:** 12/16/2015

**Issue:** Approval of Minutes

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

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

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### **Information**

#### **Recommendation:**

Approval of Minutes.

Recommendation: That the Board approve the Minutes of the Meeting of the Value Adjustment Board held August 18, 2015, as prepared by Lizabeth Carew, Clerk to the Board's Office.

#### **Background:**

The Value Adjustment Board held its Organizational Meeting on August 18, 2015.

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### **Attachments**

20150818 Organizational Meeting

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MINUTES OF THE ORGANIZATIONAL MEETING OF THE VALUE ADJUSTMENT BOARD  
HELD AUGUST 18, 2015  
BOARD CHAMBERS, FIRST FLOOR, ESCAMBIA COUNTY GOVERNMENTAL COMPLEX  
221 PALAFOX PLACE, PENSACOLA, FLORIDA  
(9:32 a.m. – 9:42 a.m.)

Present: Honorable Steven L. Barry, Chairman, Board of County Commissioners  
Gerald W. Adcox, Vice Chairman, District School Board Appointee  
Honorable Gerald Boone, District School Board  
Honorable Douglas B. Underhill, Board of County Commissioners  
Suzanne Whibbs, Private Counsel  
Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office

Absent: Rodger Doyle, Board of County Commissioners' Appointee

AGENDA NUMBER

1. Call to Order

Chairman Barry called the Meeting of the Value Adjustment Board (VAB) to order at 9:32 a.m.

2. Publication

The Board was advised by Lizabeth Carew, Administrative Specialist, Clerk & Comptroller's Office, that the Meeting was advertised in the Pensacola News Journal on August 6 and 15, 2015, and was also posted on the websites of the Escambia County Clerk of the Circuit Court and Comptroller, 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	<a href="mailto:district5@myescambia.com">district5@myescambia.com</a>	(850) 595-4950
Gerald W. Adcox, Vice Chairman	VAB Member (School Board Appointee)	<a href="mailto:adcoximports@aol.com">adcoximports@aol.com</a>	(850) 439-9209
Jeff Bergosh	VAB Member	<a href="mailto:jbergosh@escambia.k12.fl.us">jbergosh@escambia.k12.fl.us</a>	(850) 469-6137
Douglas B. Underhill	VAB Member	<a href="mailto:district2@myescambia.com">district2@myescambia.com</a>	(850) 595-4920
Rodger Doyle	VAB Member (BCC Appointee)	<a href="mailto:rdoyle06@gmail.com">rdoyle06@gmail.com</a>	(850) 572-6166
Suzanne Whibbs	VAB Attorney	<a href="mailto:suzanne@whibbsandstone.com">suzanne@whibbsandstone.com</a>	(850) 434-5395
Pam Childers	Clerk and Comptroller	<a href="mailto:pchilders@escambiaclerk.com">pchilders@escambiaclerk.com</a>	(850) 595-4310
Lizabeth Carew	Clerk to the Board's Office	<a href="mailto:lfcarew@escambiaclerk.com">lfcarew@escambiaclerk.com</a>	(850) 595-3917

4. Selection of Attorney Special Magistrate

Motion made by Commissioner Underhill, seconded by School Board Member Bergosh, and carried 4-0, with Mr. Doyle absent, selecting Larry A. Matthews as Attorney Special Magistrate for 2015 and authorizing the Chairman to execute a *Contract for Services of Special Magistrate*, in accordance with Chapter 194.035(1), Florida Statutes.

5. Selection of Appraiser Special Magistrate

Motion made by Mr. Adcox, seconded by Commissioner Underhill, and carried 4-0, with Mr. Doyle absent, selecting Steven L. Marshall as Appraiser Special Magistrate for 2015 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. 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

Chairman Barry advised 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, has been provided (*as follows*):

- 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/>

7. 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.

For Information: The Florida Statutes and the 2015 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

8. Filing Fee Resolution

Motion made by Mr. Adcox, seconded by School Board Member Bergosh, and carried 4-0, with Mr. Doyle absent, adopting, and authorizing the Chairman to execute, the Resolution (*R2015-1*) repealing Resolution R2012-1, re-establishing filing fees for appeals to the Value Adjustment Board, enacting provisions for waiver of the fee, and providing for an effective date, pursuant to Section 194.013, Florida Statutes, and Rule Chapter 12D-9.013(k), F.A.C.

9. Tentative Schedule for Hearings

Chairman Barry reviewed the tentative schedule to hear petitions filed with the Value Adjustment Board, as follows:

October 9, 2015 - Petitions relating to denial of exemption

October 12-14 & 16, 2015 - Petitions relating to the value of real and/or tangible property

November 9 & 10, 2015 - Reschedule dates for petitions relating to the value of real and/or tangible property

November 13, 2015 - Reschedule date for petitions relating to denial of exemption

10. Approval of Minutes

Motion made by Commissioner Underhill, seconded by School Board Member Bergosh, and carried 4-0, with Mr. Doyle absent, approving the Minutes of the December 16, 2014, Value Adjustment Board Meeting, as prepared by Lizabeth Carew, Clerk to the Board's Office.

11. Disposition of Records

Motion made by Commissioner Underhill, seconded by Mr. Adcox, and carried 4-0, with Mr. Doyle absent, approving Records Disposition Document No. 599 for disposition of Value Adjustment Board records, for the period January 1, 2010, through December 31, 2010, in accordance with State Retention Schedule GS1, Item 32, and Florida Administrative Code 12D-9.034.

12. Adjournment

There being no further discussion to come before the Value Adjustment Board, Chairman Barry declared the Meeting adjourned at 9:42 a.m.