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 <u>Pensacola News Journal</u> 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.

3. Special Magistrates' Recommended Decisions.

<u>Recommendation:</u> 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.

<u>Recommendation:</u> 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.

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

Information

Recommendation:

Special Magistrates' Recommended Decisions.

<u>Recommendation:</u> That the Board review and either **uphold** or **overturn** the recommended decisions of the Special Magistrates 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.

Attachments

<u>2015-16</u>
<u>2015-130</u>
<u>2015-9</u>
<u>2015-92</u>
<u>2015-32</u>
<u>2015-73</u>
<u>2015-82</u>
<u>2015-27</u>
<u>2015-253</u>
<u>2015-152</u>
<u>2015-151</u>
<u>2015-150</u>

2015-289

2015-254 2015-262

<u>2015-163</u>

<u>2015-280</u>



EXEMPTION, CLASSIFICATION, OR ASSESSMENT DIFFERENCE TRANSFER PETITION

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

The actions below were taken on your petition in the County of <u>Escambia</u> .			
▼These actions are a recommendation only, not final □ These actions are a final decision of the VAB			of the VAB
If you are not satisfied after you are notified of the fina	al decision of the VAB		
court to further contest your assessment. (See sections			es.)
Petition #2015-16		ID 08-0035-000	
Petitioner name Ronald D. Melton		ty 109 S. Navy Blvd.	
The petitioner is: taxpayer of record taxpay	er's agent addres	S	
other, explain:			
Decision Summary Denied your petition	Granted you	r petition Granted your p	etition in part
	\/=\ f====	Value before Board	\/-l#
Lines 1 and 4 must be completed	Value from TRIM Notice	Action	Value after Board Action
	TRIIVI NOLICE	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	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. Schoo			6.031(7), F.S.)
Exemption, Classification	n, or Assessment [Difference Transfer	
▼ Homestead	t 🔲 T	otally and permanently disabled	d veteran
		lse classification, specify	_
		Ise 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 Don	=	-	
Appraiser's representatives as to the property not me	-	•	elling 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 petitione	r did not meet his burden to sho	ow clear
entitlement to homestead exemption. See Florida Su	preme Court decision	n, <u>Volusia County v. Daytona B</u>	each, 341 So.2d
498 (Fla. 1977); Capital City Country Club v. Tucker,	613 So.2d 448 (1993	3).	
Recommended Decision of Special Ma	gietrate. The finding	and conclusions above are re	commondations
Recommended Decision of Special Ma	gistrate The lindir	ig and conclusions above are re-	commendations.
	Larry A. Matthews	/0	1.2715
Signatura special magistrate	Print r	name	Date
Tisalith (arew	Lizabeth Car		10/21/2015
Signature VAB clerk or special representative	Print r		Date
If this is a recommended decision, the board will consider			
Address <u>221 Palafox Place</u> , First Floo If the line above is blank, please call <u>850</u> –595–3920 o			
		www.escambiaclerk	. com
☐ Final Decision of the Value Adjustment	t Board		
Signature, chair, value adjustment board	Print i	name [Date of decision
Signature, VAB clerk or representative	Print i	name Dat	e mailed to parties



EXEMPTION, CLASSIFICATION, OR ASSESSMENT DIFFERENCE TRANSFER PETITION

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

The actions below were taken on your petition in	The 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			
court to further contest your assessment. (See sections			es.)
Petition #2015-130	Parcel		
Petitioner name Gregory Malboeuf	Proper	,	
The petitioner is: V taxpayer of record taxpay other, explain:	er's agent addres	S	
Uniter, explain.			
Decision Summary Denied your petition	n ☐ Granted you	r petition Granted your p	etition in part
		Value before Board	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Lines 1 and 4 must be completed	Value from	Action	Value after
·	TRIM Notice	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Board Action
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			6.031(7), F.S.)
Exemption, Classification			
Homestead Widow/er Blind		otally and permanently disabled	1 veteran
		Jse classification, specify	
	_	Jse 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 certifie	d mail by the Proper	ty Appraiser of Evidence Reque	est Letter to
Petitioner and lack of any evidence of timely filing by			1
requirements of filing the exemption request. Petition	er did not present ar	gument at the hearing in rebutta	I.
Conclusions of Law: Based on the Findings of Fact	above the exemption	on request by Petitioner fails for	timely application
Florida Stat. §196.011.	above, are exemple	on request by a sumerior rails ver	amony approvious
3			
▼ Recommended Decision of Special Ma	gistrate The findi	ng and conclusions above are re	commendations.
1600	Larry	A. Matthews	Date 10/26/2015
Signature, special magistrate	Print	name	Date
(Jesas La Crew	Lizabeth (Carew	10/26/2015
Signature, VAB clerk or special representative		name	Date
If this is a recommended decision, the board will consider			
Address 221 Palafox Place, First Floor			
If the line above is blank, please call 850-595-3920 c	or visit our web site a	www.escambiacler	k.com
☐ Final Decision of the Value Adjustmen	t Board		
Signature, chair, value adjustment board	Print	name [Date of decision
Signature, VAB clerk or representative	Print	name Dat	e mailed to parties



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 <u>Escambia</u> .			
▼These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB			
If you are not satisfied after you are notified of the fina			
court to further contest your assessment. (See sections			es.)
Petition # 2015-9	Parcel		
Petitioner name Margaret Hostetter	Proper	•	e
The petitioner is: ✓ taxpayer of record ☐ taxpay ☐ other, explain:	er's agent addres	S	
Other, explain.			
Decision Summary Denied your petition	Granted you	r petition	etition in part
	\	Value before Board	\
Lines 1 and 4 must be completed	Value from	Action	Value after Board Action
	TRIM Notice	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Board Action
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			6.031(7), F.S.)
Exemption, Classification	n, or Assessment [Difference Transfer	
M Homestead	t t	otally and permanently disabled	d veteran
		Jse classification, specify	_
		Jse 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 adve			
as confirmed by reviews of users, for the applica			perty
Appraisers Request for Evidence. Petitioner did	not present argume	ent at the hearing in rebuttal.	
Conclusions of Law: For the reasons stated in m	y Findings of Fact,	the exemption requested by	Petitioner fails
based on the abandonment of the homestead fo	r rental property, F	lorida Stat. §196.061 and Flo	orida Stat.
§196.012 (definition of personal residence).			
▼ Recommended Decision of Special Ma	igistrate The findir	ng and conclusions above are re	commendations.
	Larry A. Matthews		1-2275
Signature, special magistrate	Print i	name	Date
Texaste arew	Lizabeth Car	ew	10/26/2015
Signature AB clerk of epecial representative	Print i		Date
If this is a recommended decision, the board will consider	the recommended de	cision on 12/16/15 at 10, 36	M AM □ PM.
Address <u>221 Palafox Place</u> , First Floor If the line above is blank, please call <u>850-595-3920</u> or	or, Board Chambe	rs, Pensacola, Fl. 32502	
If the line above is blank, please can got of the	VISIT OUT WED SITE OF	www.escambiaclerk	. COM
☐ Final Decision of the Value Adjustmen	t Board		
Signature, chair, value adjustment board	Print	name	Date of decision
Cianatana MAD alada	0.1	D-1	o mailed to nextee
Signature, VAB clerk or representative	Print	name Dat	e mailed to parties



Signature, VAB clerk or representative

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

Date mailed to parties

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)(I), 194.036, 194.171(2), and 196.151, Florida Statutes.) 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 taxpayer's agent address other, explain: **Decision Summary** Denied your petition ☐ Granted your petition ☐ Granted your petition in part Value before Board Value from Value after Action Lines 1 and 4 must be completed **TRIM Notice** Value presented by property appraiser **Board Action** Rule 12D-9.025(10), F.A.C. 1. Just value, required \$39,695 \$39,695 2. Assessed or classified use value,* if applicable \$39,695 \$39,695 3. Exempt value,* enter "0" if none 4. Taxable value,* required \$39,695 \$33,384 *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 ☐Widow/er Blind Totally and permanently disabled veteran ☐ Homestead ☐ Low-income senior ☐ Disabled Disabled veteran Use classification, specify Parent/grandparent assessment reduction ☐ Deployed military Use exemption, specify Other, specify _____ nonprofit exemption Transfer of homestead assessment difference Fill-in fields will expand or add pages, as needed. **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. Recommended Decision of Special Magistrate The finding and conclusions above are recommendations. Larry A. Matthews nature, special magistrate Print name Lizabeth Carew Print name VAB clerk or special representative If this is a recommended decision, the board will consider the recommended decision on 12/14/15 at 10:30 MAM PM. Address 221 Palafox Place, First Floor, Board Chambers, Pensacola, 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

Print name



EXEMPTION, CLASSIFICATION, OR ASSESSMENT DIFFERENCE TRANSFER PETITION

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

The actions below were taken on your petition in	the County of _	Escambia	
▼ These actions are a recommendation only, no	ot final 🔲 The	ese actions are a final decision	of the VAB
If you are not satisfied after you are notified of the fina	al decision of the		
court to further contest your assessment. (See sections			ites.)
Petition # 2015-32		cel ID 09-2118-000	
Petitioner name Marquita A. Duval		perty 5676 Wickford Lane	
The petitioner is: √ taxpayer of record ☐ taxpay ☐ other, explain:	er's agent add	dress	
U otner, explain.			
Decision Summary Denied your petition	n ☐ Granted	your petition Granted your	petition in part
Lines 1 and 4 must be completed	Value from	7 (01/01)	Value after
	TRIM Notice	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Board Action
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	ol and other taxing	authority values may differ. (Section 19	96.031(7), F.S.)
Exemption, Classification	n, or Assessme	ent Difference Transfer	
Parent/grandparent assessment reduction Dep	d ibled veteran loyed military	☐ Totally and permanently disable ☐ Use classification, specify ☐ Use exemption, specify	
☐ Transfer of homestead assessment difference		Other, specify	
Reasons for Decision		Fill-in fields will expand or add	l pages, as needed.
Findings of Fact: The evidence of mailing by certifie	•		
Petitioner and lack of any evidence of timely filing by requirements of filing the exemption request. Petition			
requirements of filling the exemption request. Petition	er did not presen	t argument at the hearing in rebutt	aı.
Conclusions of Law: Based on the Findings of Fact	above, the exen	nption request by Petitioner fails fo	r timely application
Florida Stat. §196.011.			
Recommended Decision of Special Ma	nistrate The	finding and conclusions above are r	ecommendations
Neconiniended Decision of Special Ma			ccommendations.
		Larry A. Matthews // //	-22-15
Signature special magistrate	-	rint name	Date
Tipert arew		th Carew	1012612015
Signature AB clerk or special representative		rint name	Date
If this is a recommended decision, the board will consider Address 221 Palafox Place, First Floor			
If the line above is blank, please call (850) 595–3920 c			U2
☐ Final Decision of the Value Adjustmen	t Board		
Signature, chair, value adjustment board		Print name	Date of decision
Signature, Grain, value adjustifient board		This name	Dute of decision
Signature, VAB clerk or representative		Print name Da	ate mailed to parties



EXEMPTION, CLASSIFICATION, OR ASSESSMENT DIFFERENCE TRANSFER PETITION

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

The actions below were taken on your petition in	the County	of Esc	ambia	
These actions are a recommendation only, no	ot final	These	actions are a final decision	of the VAB
If you are not satisfied after you are notified of the fina		_		1
court to further contest your assessment. (See sections				
Petition # 2015-73		Parcel	ID 06-1024-000	
Petitioner name D'Angelo Sullivan		Proper	ty 1609 W. Hernandez St	reet
The petitioner is: 🗹 taxpayer of record 🗌 taxpay	er's agent	addres	S	
other, explain:				
Decision Summary Denied your petition	ı 🗌 Grar	nted you	r petition Granted your p	petition in part
	\ \/_\\	f	Value before Board	\/alua affan
Lines 1 and 4 must be completed	Value 1		Action	Value after Board Action
	I FINIT IN	olice	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Board Action
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		xing author		6.031(7), F.S.)
Exemption, Classification	n. or Asses	ssment I	Difference Transfer	
Homestead Widow/er Blind			otally and permanently disable	d veteran
	ibled veterar		Jse classification, specify	ı
	loyed militar	у □ί	Jse 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: Based on the residency documents, c				
Petitioner neither resided nor intended to reside in the subject		-	•	
deadline requirements of filing the exemption request. Peti	itioner did not	present a	irgument at the hearing in rebuttal.	
Conclusions of Law: Based on the Findings of Fact, Pe	etitioner did n	ot meet th	e qualification for homestead exer	nption on January 1
of the applicable year, Florida Stat. §196.031.				
Recommended Decision of Special Ma	gistrate	The findir	ng and conclusions above are re	ecommendations.
		Larry A.	Matthews	7-22-/5 Date
Gignatuse special magistrate		Print i	name	Date
Tieselle Carew	Liza	beth Ca	irew	10/24/2015
Signature VAB clerk or special representative		Print i		Date
If this is a recommended decision, the board will consider	r the recomm	ended de	cision on [2] [6] at [0:30	AM PM.
Address <u>221 Palafox Place</u> , First Flo	or. Board	Chamb	ers, Pensacola, FL 325	
If the line above is blank, please call 850-595-3920 c	or visit our w	eb site at	www.escambiacle	rk.com
☐ Final Decision of the Value Adjustmen	t Board			
-				
Signature, chair, value adjustment board		Print	name	Date of decision
Signature VAR clock or representative		Drint	name Da	te mailed to parties
Signature, VAB clerk or representative		rint	name Da	te maneu to parties



EXEMPTION, CLASSIFICATION, OR ASSESSMENT DIFFERENCE TRANSFER PETITION

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

The actions below were taken on your petition in the County of Escambia			
▼ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB			of the VAB
If you are not satisfied after you are notified of the fina court to further contest your assessment. (See sections			
Petition #2015-82	Parcel	ID 13-1651-000	
Petitioner name Walter LeRoy	Proper	ty 619 N. Devilliers Street	
The petitioner is:X taxpayer of record taxpay	er's agent addres	S	
other, explain:			
Decision Summary ✓ Denied your petition	□ Granted you	r petition Granted your p	etition in part
	Value from	Value before Board	Value after
Lines 1 and 4 must be completed	TRIM Notice	Action Value presented by property appraiser	Board Action
	TIVIIVI NOLICE	Rule 12D-9.025(10), F.A.C.	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	ol and other taxing author	ority values may differ. (Section 19	6.031(7), F.S.)
Exemption, Classification	on, or Assessment I	Difference Transfer	
M Homestead		otally and permanently disable	
		Jse classification, specify	-
Parent/grandparent assessment reduction Dep Transfer of homestead assessment difference		Jse exemption, specify Other, specify	
Reasons for Decision		Fill-in fields will expand or add	pages, as needed.
Findings of Fact: The photographs, general affic	davit of Mr. LeRov.		
Board minutes suggest that the subject property			
petitioner on January 1 of each applicable year.		·	
Conclusions of Law: Based on the above Findin	as of Fact, the neti	tioner did not meet his burde	en to show clear
entitlement to tax exemption. See Florida Supre	• •		
So.2d 498 (Fla. 1977); Capital City Country Club			,
Recommended Decision of Special Ma	gistrate The finding	ng and conclusions above are re	commendations.
	Larry A. Matthews		1-22-15
special magistrate	Print i	name	Date 10/26/2015 Date
Lieacola Carew	Lizabeth Car	ew	10/26/2015
Signature, AB clerk or special representative	Print i	name	Date
If this is a recommended decision, the board will consider	r the recommended de	cision on [210]5 at [0:30] rs,Pensaco1a,FL 3250	MAM □ PM.
Address <u>221 Palafox Place</u> , First Floo If the line above is blank, please call <u>(850)</u> 595–39200	or visit our web site at	www.escambiaclerk	
м не же столо и и и и и и и и и и и и и и и и и и		www.escampiacier	C. COM
☐ Final Decision of the Value Adjustmen	t Board		
Signature, chair, value adjustment board	Print	name	Date of decision
Signature, VAB clerk or representative	Drint	name Dat	e mailed to parties
olynature, van derk di representative	FIIII	name Dat	c maned to parties



EXEMPTION, CLASSIFICATION, OR ASSESSMENT DIFFERENCE TRANSFER PETITION

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

The actions below were taken on your petition in	the County	of Esc	ambia	
These actions are a recommendation only, no	ot final	These	actions are a final decision of	of the VAB
If you are not satisfied after you are notified of the final	al decision of t	the VAB	, you have the right to file a law	suit in circuit
court to further contest your assessment. (See sections				es.)
Petition # 2015-27			ID 17-1303-015	
Petitioner name <u>Larry & Kaye Lambert</u>		Proper		
The petitioner is: taxpayer of record taxpay	er's agent	addres	S	
other, explain:				
Decision Summary Denied your petition	n 🔲 Grant	ed you	r petition Granted your p	etition in part
			Value before Board	
Lines 1 and 4 must be completed	Value fr		Action	Value after
·	TRIM No	otice	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Board Action
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		ing autho		6.031(7), F.S.)
Exemption, Classification				
M Homestead	T-10.10.1		otally and permanently disable	d veteran
	bled veteran		Ise classification, specify	
	loyed military		Ise 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 adve				
confirmed by reviews of users, for the applicable				rty Appraiser's
Request for Evidence. Petitioner did not present	argument a	t the ne	earing in rebuttal.	
Conclusions of Law: For the reasons stated in m			, ,	
based on the abandonment of the homestead for	r rental prop	erty, Fl	orida Stat. §196.061 and §1	96.012
(definition of personal residence).				
▼ Recommended Decision of Special Ma	igistrate T	he findir	ng and conclusions above are re	commendations.
700		Larr	ry A. Matthews	4-22-15
Signature special magistrate		Print r	name	Date
Hassyla (arew	Lizal	beth C	arew	10/26/2015
Signature AB clerk or special representative		Print r		Date
If this is a recommended decision, the board will consider	r the recomme	nded de	cision on <u>/2////</u> at <u>/0.30</u>	AM PM.
Address <u>221 Palafox Place</u> , <u>1st Floor</u> , If the line above is blank, please call 850–595–3920 or	Board Chai	nders,	Pensacola, FL 32502	
If the life above is blank, please can assessment	or visit our we	- Site at	— www.escambiacle	rk.com
☐ Final Decision of the Value Adjustmen	t Board			
Signature, chair, value adjustment board		Print	name	Date of decision
Signature, VAB clerk or representative		Print	name Da	te mailed to parties



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

The actions below were taken on your petition.				
✓ These actions are a recommendation only, n	ot final	These	e actions are a final decisio	n of the VAB
If you are not satisfied after you are notified of the in circuit court to further contest your assessment Florida Statutes.)				
Petition # 2015-253		Parce	IID 033524594	
Petitioner name Lowes Home Centers Inc. The petitioner is: ✓ taxpayer of record ☐ taxpay ☐ other, explain:	yer's agent	Prope addre		
Decision Summary ✓ Denied your petition	☐ Grante	ed your	petition Granted your p	etition in part
Value	Value f	rom	Before Board Action	After Board
Lines 1 and 4 must be completed	TRIM N		Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Action
1. Just value, required	8,232,2	201.00	7,626,701.00	
2. Assessed or classified use value,* if applicable	8,232,2	201.00	7,626,701.00	
3. Exempt value,* enter "0" if none		0.00	0.00	
4. Taxable value,* required	8,232,2	201.00	7,626,701.00	
*All values entered should be county taxable values. Scho	ol and other to	axing aut	hority values may differ. (Section	196.031(7), F.S.)
Reasons for Decision			Fill-in fields will expand or ac	ld pages, as needed.
Findings of Fact				
SEE ATTACHED WORKSHEET				
Conclusions of Law			- 110012	
SEE ATTACHED WORKSHEET				
	gistrate	Findir	ng and conclusions above are	recommendations.
Stewn I Manhall		Steven	Marshall	10/29/15
Signature special magistrate	<u> </u>	Print	name	Date
Frank (Mun		Lizabe	th Carew	11/4/2015
eignature, We clerk or special representative		Print	name	Date
If this is a recommended decision, the board will con				at 10:30 a.m.
Address 221 Palafox Place, First Floor, Board Cl If the line above is blank, the board does not yet known				nd decision will be
considered. To find the information, please call 850				
☐ Final Decision of the Value Adjustmen	t Board			
Signature, chair, value adjustment board		Print	name	Date of decision
Signature, VAB clerk or representative		Print	name [Date mailed to parties



VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

Petition # 2015-253 Account: 033524594 User: smarshall Commercial

elief 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
	S OF PETITIONER (Please	e check all applicable stateme	nts)
	the assessment for the finding the finding the finding the first t		n of inequity in assessments
	ance of the property		of the assessment
3. Property Condition	, , ,	15. Method o	
4. External condition		16. Amount o	
5. Alleged error in fa		17. Non-conf	
	ndependent third party ap		•
	an independent agent		hardship of the petitioner
•		e, of the propert	
Cost Data 10. Claim that the P 11. No stated Reason	,Other Property Appraiser failed to	o consider other criteria in Sec	
12. Other	OF FACT (Please check a	Il applicable statements)	· · · · · · · · · · · · · · · · · · ·
<u> </u>	or record the control of the control	,	
1. Prior year(s) or fo	uture assessments are irre	elevant to the assessment und	der discussion.
	•	ctual financial performance is	
	• • •	entire fee simple estate, exceptive Petitioner's information of	pt classified use properties, lid not address the entire fee simple estate.
4. The Property App	oraiser lawfully considered	d the eight criteria enumerated	d in Section 193.011, Florida Statutes.
5. The Property App	oraiser failed to lawfully co	onsider specific criteria of Sect	tion 193.011, Florida Statutes, as follows:

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 ubstantially all" other property in the County. 9. No evidence overcoming the presumption of correctness was presented. 10. Facts were presented that do (a) do not (b) support a change in the assessment. 11. Facts were presented that do (a) do not (b) support a change in the assessment. 12. 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 alues for the property. 13. The assessment was (a), was not (b), developed by generally accepted appraisal methods. 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process or valuating a petition. 15. The assessment was (a), was not (b), proven to be incorrect. 16. Data was present that does (a), does not (b), support a change in assessment. 17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable ange of values for the property. 18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data xists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date. 19. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data diministrative 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 diministrati	
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## Substantially all of the property in the County. ## Substantially all of the property in the County. ## Substantially all of the property in the County. ## 10. Facts were presented that do (a)	7. The assessment of any property other than the subject is immaterial.
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25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the narket approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes. 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for 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.	24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses on the seller.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for bjection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date. 27. The applicable land use plan controls over local zoning.	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.
27. The applicable land use plan controls over local zoning.	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)

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	Section III. CONCLUSIONS OF LAW
	A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
	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 comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
	D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
	E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
	F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
	G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
	H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
	I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
	Signature Required Steven L Marshall



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

The actions below were taken on your petition.						
☐ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB						
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit						
in circuit court to further contest your assessment. (See sections 193.155(8)(I), 194.036, 194.171(2), 196.151, and 197.2425,						
Florida Statutes.)						
Petition # 2015-152 Parcel ID 020003030						
Petitioner name BRE non Core 1 Owner Nine Mile Property 543 West Nine Mile Road						
The petitioner is: ✓ taxpayer of record ☐ taxpayer's agent address Pensacola FI						
other, explain:						
Decision Summary ☑ Denied your petition	☐ Grante	d your	petition	etition in part		
Value	Value fr	om	Before Board Action	After Board		
Lines 1 and 4 must be completed	TRIM No	tice	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Action		
1. Just value, required	1,208,2	02.00	1,208,202.00			
2. Assessed or classified use value,* if applicable	816,8	62.00	816,862.00			
3. Exempt value,* enter "0" if none		0.00	0.00			
4. Taxable value,* required	816,8	62.00	816,862.00			
*All values entered should be county taxable values. School	ol and other ta	xing aut	hority values may differ. (Section	196.031(7), F.S.)		
Reasons for Decision			Fill-in fields will expand or ac	ld pages, as needed.		
Findings of Fact			.,,			
SEE ATTACHED WORKSHEET						
Conclusions of Law						
SEE ATTACHED WORKSHEET						
☑ Recommended Decision of Special Ma	agistrate	Findir	ng and conclusions above are	recommendations.		
Steen / Moushall		Steven	Marshall	10/29/15		
Signature special magistrate		Print	name	Date		
Tiento VI CONVICT		Lizabe	th Carew	114/2015		
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 Cl				4 4 - 1-1-1- 90 1		
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						
considered. To find the information, pieuse cui 650	-393-3920			acierk.com		
☐ Final Decision of the Value Adjustmen	t Board					
Signature, chair value adjustment heard		Drint	name	Date of decision		
Signature, chair, value adjustment board		riiil	, name	Date of decision		
Signature VAB clerk or representative		Print	name	Date mailed to parties		



VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

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

Special Master STEVEN L. MARSHALL Petitioner Representation Altorney Agent Other New Market Value 0.00 New Assessed Value 0.00 New Taxable Value 0.00 New Taxable 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 V14. Amount of the assessment 3. Property Condition 15. Method of assessment 4. External conditions 16. Amount of taxes 5. Alleged error in factual information 17. Non-conforming use 6. Appraisal by an independent third party appraiser 8. Recent sale price 7. Sales analysis by an independent agent 9. Financial hardship of the petitioner 8. Recent sale price 7. Other 7. Sales comparisons 7. Listings 7. Income 7. Expenses 7. Cost Data 7. Other 7. Soles comparisons 7. Other 7. Income 7. Expenses 7. Cost Data 7. Other 7. Sales comparisons 8. Recent sale price 9. Financial hardship of the petitioner 9. Sales comparisons 9. Listings 9. Sales comparisons 9. Listings 9. Income 9. Expenses 9. Expenses 9. Expenses 9. Expenses 9. Expenses 9. The Property Appraiser failed to consider other criteria in Section 193, Florida Statutes 9. Section 11. FINDINGS OF FACT (Please check all applicable statements) 9. 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. 9. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes, as follows: 9. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:	elief Granted 🍇 🔣	Relief Denied 🤌 🔳	Remanded to PA 🤏	No Show Relief Denied 🌁 🗹
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 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 9. Sales comparisons Cost Data Other 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes 11. No stated Reason 12. Other SECTION II. FINDINGS OF FACT (Please check all applicable statements) 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 19. Financial hardship of the petitioner 19. Sales comparisons Cost Data Other 11. No stated Reason 12. Other SECTION II. FINDINGS OF FACT (Please check all applicable statements) 11. Prior year(s) or future assessments are irrelevant to the assessment under discussion. 12. Prevailing market rates prevail when the actual financial performance is less than market standards. 13. 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. 14. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.	Special Master	STEVEN L. MARSHALL	Petitioner Representation	Self Attorney Agent
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 2. Financial performance of the property 3. Property Condition 15. Method of assessment 4. External conditions 16. Amount of taxes 5. Alleged error in factual information 17. Non-conforming use 6. Appraisal by an independent third party appraiser 7. Sales analysis by an independent agent 9. Sales comparisons 7. Listings 7. Jincome 8. Recent sale price 7. Other 7. Cost Data 7. Other 7. Thromasside in Section 193, Florida Statutes 7. Cost Data 7. Thromasside in Section 193, Florida Statutes 7. Florida Statutes 7. Prior year(s) or future assessments are irrelevant to the assessment under discussion. 7. Prior year(s) or future assessments are irrelevant to the assessment under discussion. 7. Prevailing market rates prevail when the actual financial performance is less than market standards. 7. 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. 7. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.	New Market Value	0.00	New Assessed Value	0.00
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 15. Method of assessment 4. External conditions 16. Amount of the assessment 17. Non-conforming use 18. Present use 19. Financial hardship of the petitioner 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 12. 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 appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.	New Exemption Value	0.00	New Taxable Value	0.00
1. Increase From prior year(s) assessment	SECTION I. OBJECTION	S OF PETITIONER (Please		nts)
2. Financial performance of the property 3. Property Condition 4. External conditions 16. Amount of taxes 5. Alleged error in factual information 17. Non-conforming use 6. Appraisal by an independent third party appraiser 7. Sales analysis by an independent agent 19. Financial hardship of the petitioner 8. Recent sale price, or asking price, of the property 9. Sales comparisons, Listings, Income, Expenses, Cost Data, Other 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes 11. No stated Reason 12. Other SECTION II. FINDINGS OF FACT (Please check all applicable statements) 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion. 2. Prevailing market rates prevail when the actual financial performance is less than market standards. 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.	N 200			n of inequity in accessments
3. Property Condition	-			
4. External conditions 16. Amount of taxes 5. Alleged error in factual information 17. Non-conforming use 6. Appraisal by an independent third party appraiser 18. Present use 7. Sales analysis by an independent agent 19. Financial hardship of the petitioner 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				
5. Alleged error in factual information	growing and			
☐ 6. Appraisal by an independent third party appraiser ☐ 18. Present use ☐ 7. Sales analysis by an independent agent ☐ 19. Financial hardship of the petitioner ☐ 8. Recent sale price, or asking price, of the property ☐ 9. Sales comparisons, Listings, Income, Expenses, Cost Data, Other	5. Alleged error in fa	actual information	17. Non-conf	Forming use
8. Recent sale price, or asking price, of the property 9. Sales comparisons, Listings, Income, Expenses, Cost Data,Other 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes 11. No stated Reason 12. Other SECTION II. FINDINGS OF FACT (Please check all applicable statements) 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion. 2. Prevailing market rates prevail when the actual financial performance is less than market standards. 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.	-		oraiser 18. Present u	use
8. Recent sale price, or asking price, of the property 9. Sales comparisons, Listings, Income, Expenses, Cost Data, Other 10. Claim that the Property Appraiser failed to consider other criteria in Section 193, Florida Statutes 11. No stated Reason 12. Other SECTION II. FINDINGS OF FACT (Please check all applicable statements) 1. Prior year(s) or future assessments are irrelevant to the assessment under discussion. 2. Prevailing market rates prevail when the actual financial performance is less than market standards. 3. The Property Appraiser must appraise the entire fee simple estate, except classified use properties, which are appraised on the basis of value in use. The Petitioner's information did not address the entire fee simple estate. 4. The Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes.				hardship of the petitioner
9. Sales comparisons, Listings, Income, Expenses, Cost Data, Other		•		
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5. The Property Appraiser failed to lawfully consider specific criteria of Section 193.011, Florida Statutes, as follows:	3. The Property App which are appraised on	raiser must appraise the ϵ the basis of value in use.	entire fee simple estate, exce The Petitioner's information o	pt classified use properties, did not address the entire fee simple estate.
3. The Property Appraiser failed to lawfully consider specific criteria of Section 195,011, Florida Statutes, as follows:	5 The Property App	raiser failed to lawfully co	nsider specific criteria of Sec	tion 193 011 Florida Statutes as follows:
	5. The Property App	raiser railed to laverally co	nader apoeme enteria or acc	don 193.011, i londa 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) O 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.
15. The discosment was (d), was not (b), developed by generally decepted approximations.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of
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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)	
r	
29. Other: Section III. CONCLUSIONS OF LAW	
Section III. Concessions of Envi	
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.	
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.	
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.	
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value b reduced.	f
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.	t
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Propert Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.	
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.	
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:	ıe
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 <u>Steven I Markal</u>	
l	



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

The actions below were taken on your petition.						
☑ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB						
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit						
in circuit court to further contest your assessment. (See sections 193.155(8)(I), 194.036, 194.171(2), 196.151, and 197.2425,						
Florida Statutes.)						
Petition # 2015-151 Parcel ID 040004000						
Petitioner name HK New Plan ERP Property Holding The petitioner is:	_	Prope addre		/ay		
other, explain:	ers agent	auure	Pensacola, FL			
Decision Summary ✓ Denied your petition	☐ Grante	ed vour	petition Granted your pe	etition in part		
Value	Value f		Before Board Action	After Board		
Value Lines 1 and 4 must be completed	TRIM No		Value presented by property appraiser	Action		
			Rule 12D-9.025(10), F.A.C.	710001		
1. Just value, required	6,330,8		6,330,838.00			
2. Assessed or classified use value,* if applicable	5,991,4		5,991,452.00			
3. Exempt value,* enter "0" if none	5.004	0.00	0.00			
4. Taxable value,* required	5,991,4		5,991,452.00	400 004/7\ F 0 \		
*All values entered should be county taxable values. School	oi and other ta	axing aut				
Reasons for Decision			Fill-in fields will expand or ad	d pages, as needed.		
Findings of Fact						
SEE ATTACHED WORKSHEET						
Conclusions of Law						
SEE ATTACHED WORKSHEET						
SEE ATTACHED WORKSHEET						
[7] December 1 Decision of Occasiol Manietasta (St. 1)						
Recommended Decision of Special Ma	igistrate		ng and conclusions above are	recommendations.		
Deven To Marhal			Marshall	0/29/15		
signature special magistrate			name	/ Date		
Lizabeth Carew 11/4/2015						
Signature AB clerk or special representative			name	Date		
If this is a recommended decision, the board will con Address 221 Palafox Place, First Floor, Board Cl				at 10:30 a.m.		
If the line above is blank, the board does not yet known	w the date, t	ime, and	d place when the recommende			
considered. To find the information, please call 850	-595-3920	or visit	our web site at www.escambia	aclerk.com		
☐ Final Decision of the Value Adjustmen	t Board					
Signature, chair, value adjustment board		Print	name	Date of decision		
Signature VAR clerk or representative	Print name Date mailed to parties					



VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

Petition # 2015-151 Account: 040004000 User: smarshall Commercial

	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 F SECTION I. OBJECTIONS The Petitioner objects to	S OF PETITIONER (Plea	se check all applicable stateme	nts)
1. Increase From pri		_	n of inequity in assessments
2. Financial performa	,	parameter va	of the assessment
3. Property Condition		15. Method o	
4. External condition		16. Amount o	
5. Alleged error in fa		☐ 17. Non-conf	
7. Sales analysis by			hardship of the petitioner
	•	ice, of the propert	
	s, Listings _ ,Other	, Income,	Expenses,
11. No stated Reaso	n	to consider other criteria in Sec all applicable statements)	ction 193, Florida Statutes
11. No stated Reaso 12. Other SECTION II. FINDINGS (OF FACT (Please check	all applicable statements)	<u> </u>
11. No stated Reaso 12. Other SECTION II. FINDINGS (OF FACT (Please check a liture assessments are in	all applicable statements) relevant to the assessment unc	der discussion.
11. No stated Reaso 12. Other SECTION II. FINDINGS (1. Prior year(s) or fu 2. Prevailing market 3. The Property App which are appraised on the	OF FACT (Please check a uture assessments are in rates prevail when the raiser must appraise the the basis of value in use	all applicable statements) relevant to the assessment uncactual financial performance is e entire fee simple estate, exce	der discussion. less than market standards.
11. No stated Reaso 12. Other SECTION II. FINDINGS (1. Prior year(s) or fu 2. Prevailing market 3. The Property App which are appraised on t 4. The Property App	OF FACT (Please check at uture assessments are in rates prevail when the raiser must appraise the the basis of value in use raiser lawfully considere	all applicable statements) relevant to the assessment uncactual financial performance is e entire fee simple estate, exceed the Petitioner's information could the eight criteria enumerated	der discussion. less than market standards. pt classified use properties, lid not address the entire fee simple estate.
11. No stated Reaso 12. Other SECTION II. FINDINGS (1. Prior year(s) or fu 2. Prevailing market 3. The Property App which are appraised on t 4. The Property App	OF FACT (Please check at uture assessments are in rates prevail when the raiser must appraise the the basis of value in use raiser lawfully considere	all applicable statements) relevant to the assessment uncactual financial performance is e entire fee simple estate, exceed the Petitioner's information could the eight criteria enumerated	der discussion. less than market standards. pt classified use properties, lid not address the entire fee simple estate. d in Section 193.011, Florida Statutes.

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all or substantially all" other property in the County.
9. No evidence overcoming the presumption of correctness was presented.
The PA provided a detailed 3 approach appraisal compliant with DOR appraisal criteria and properly considered data with fl. St. 193.011
✓ 10. Facts were presented that do (a), do not (b), support a change in the assessment.
do (a) O 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/commerci 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 fland value the improvements were razed after the transaction was complete for redevelopment purposes. The Petition 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.
values for the property. 13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.
14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the process of evaluating a petition.
15. The assessment was (a), was not (b), proven to be incorrect.
16. Data was present that does (a), does not (b), support a change in assessment.
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered t 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 estabished by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required Stewn L Maushalf



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

The actions below were taken on your petition.						
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(I), 194.036, 194.171(2), 196.151, and 197.2425,						
In circuit court to turtner contest your assessmer Florida Statutes.)	it. (See secti	ons 193.	155(8)(1), 194.036, 194.171(2), 18	96.151, and 197.2425,		
Petition # 2015-150 Parcel ID 040004155						
Petitioner name HK New Plan ERP Property Holdings Property 6245 North Davis Highway						
The petitioner is: ✓ taxpayer of record ☐ taxpay		addre	Y UZ TO NOULI Davis I liuliv	vay		
other, explain:		L	7 011000010, 7 2			
Decision Summary ✓ Denied your petition	☐ Grante	ed your	petition	etition in part		
Value	Value f	rom	Before Board Action	After Board		
Lines 1 and 4 must be completed	TRIM N	otice	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Action		
Just value, required	779,9	908.00	779,908.00			
2. Assessed or classified use value,* if applicable	779,9	08.00	779,908.00			
3. Exempt value,* enter "0" if none		0.00	0.00			
4. Taxable value,* required		00.80	779,908.00			
*All values entered should be county taxable values. School	ol and other to	axing aut	hority values may differ. (Section	196.031(7), F.S.)		
Reasons for Decision			Fill-in fields will expand or ad	ld pages, as needed.		
Findings of Fact						
SEE ATTACHED WORKSHEET						
Conclusions of Law						
SEE ATTACHED WORKSHEET						
Q- I M	gistiate			/co/		
Signature special magistrate		· ·	Marshall /	0/24//S		
orginates special magistrate y			th Carew	11/120.		
Signature, VAB clerk or special representative			name /	7 7 2013 Date		
If this is a recommended decision, the board will con-	sider the rec			at 10:30 a.m.		
Address 221 Palafox Place, First Floor, Board Ch				u. 10100 u		
If the line above is blank, the board does not yet know						
considered. To find the information, please call 850	-595-3920	Or VISIL (our web site at www.escambia	acierk.com		
☐ Final Decision of the Value Adjustmen	t Board					
Signature, chair, value adjustment board		Print	name	Date of decision		
Signature VAR clerk or representative		Print	name	Date mailed to parties		



VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

Petition # 2015-150 Account: 040004155 User: smarshall Commercial

Relief Granted &	Relief Denied	Remand	led to PA 🤏	No Show Relief Denied 🥎 🗸
Special Master	STEVEN L. MARSH	HALL 🗸 Petitioner	Representation	Not Present Self Attorney Agent Other
New Market Value	0.00	New As	ssessed Value	0.00
New Exemption Value	0.00	New Ta	axable Value	0.00
Petitioner's Estimate of F SECTION I. OBJECTIONS The Petitioner objects to	OF PETITIONER (nts)
1. Increase From pri	or vear(s) assessm	ent [13 Allegation	n of inequity in assessments
2. Financial performa			=	of the assessment
3. Property Condition			15. Method o	
4. External condition		[16. Amount o	
5. Alleged error in fa	ctual information	[17. Non-conf	orming use
6. Appraisal by an in		_	18. Present u	_
7. Sales analysis by	an independent age	ent [19. Financial	hardship of the petitioner
8. Recent sale price	, or askin	ng price	, of the propert	у
10. Claim that the Pi	,Other roperty Appraiser fa			etion 193, Florida Statutes
12. Other SECTION II. FINDINGS (OF FACT (Please ch	neck all applicable st	atements)	
3. The Property App	rates prevail when raiser must apprais	the actual financial se the entire fee sim	performance is ple estate, exce	der discussion. less than market standards. pt classified use properties, lid not address the entire fee simple estate.
4. The Property App	raiser lawfully cons	idered the eight crit	eria enumerated	d in Section 193.011, Florida Statutes.
5. The Property App	raiser failed to lawf	ully consider specifi	c criteria of Sect	tion 193.011, Florida Statutes, as follows:

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all 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) O do not (b) O
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.
\Box 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.
\square 19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date. 27. The applicable land use plan controls over local zoning.

28. The petition was complete (a), incomplete (b)
29. Other: Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
The Petitioner failed to present factually I 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 a 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 comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required Sturn 1 Marholf



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

The actions below were taken on your petition.							
☑ These actions are a recommendation only, n							
If you are not satisfied after you are notified of the							
in circuit court to further contest your assessmer Florida Statutes.)	nt. (See secti	ons 193.	155(8)(1), 194.036, 194.171(2), 19	96.151, and 197.2425,			
		Darco	LID 102050027				
Petition # 2015-289							
Petitioner name Loretta Bargaineer The petitioner is:	er's agent	Prope addre	ee Sort Offandelle Diffe				
other, explain:	er s agent	audie	Pensacola, FL 32507				
Decision Summary ✓ Denied your petition	Grante	d vour	petition Granted your p	otition in part			
			Before Board Action				
Value	Value f		Value presented by property appraiser	After Board			
Lines 1 and 4 must be completed	TRIM N		Rule 12D-9.025(10), F.A.C.	Action			
Just value, required	191,6	805.00	191,605.00				
2. Assessed or classified use value,* if applicable	191,6	305.00	191,605.00				
3. Exempt value,* enter "0" if none		0.00	0.00				
4. Taxable value,* required	·	805.00	191,605.00				
*All values entered should be county taxable values. School	ol and other to	axing aut	hority values may differ. (Section	196.031(7), F.S.)			
Reasons for Decision			Fill-in fields will expand or ac	ld pages, as needed.			
Findings of Fact							
SEE ATTACHED WORKSHEET							
Conclusions of Law							
SEE ATTACHED WORKSHEET							
☑ Recommended Decision of Special Ma	gistrate	Findir	ng and conclusions above are	recommendations.			
Strin LMM		Steven	Marshall	10/29/15			
Signature special magistrate		Print	name	Date			
Lizabeth Carew 11/4/2015							
Signature AB 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							
CONTRACTOR OF THE STATE CONTRACTOR OF THE CONTRA							
☐ Final Decision of the Value Adjustmen	t Board						
Signature, chair, value adjustment board		Print	name	Date of decision			
•							
Signature VAB clerk or representative		Print	t name	Date mailed to parties			



VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

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

Relief Granted	Relief Denied 37	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 F SECTION I. OBJECTIONS The Petitioner objects to	S OF PETITIONER (Pleas	se check all applicable statement following reasons:	nts)
1. Increase From pri	ior vear(s) assessment	13. Allegation	n of inequity in assessments
2. Financial performa			of the assessment
3. Property Condition		15. Method o	
4. External condition		16. Amount o	of taxes
5. Alleged error in fa		17. Non-conf	forming use
-	ndependent third party a	ppraiser 🔲 18. Present u	use .
7. Sales analysis by	•		hardship of the petitioner
8. Recent sale price	, or asking pri	ce, of the propert	у
Cost Data 10. Claim that the Plant 11. No stated Reaso 12. Other	,Other roperty Appraiser failed i	to consider other criteria in Sec	
SECTION II. FINDINGS	OF FACT (Please check a	all applicable statements)	
1. Prior year(s) or fu	iture assessments are irr	relevant to the assessment uno	der discussion.
2. Prevailing market	rates prevail when the a	actual financial performance is	less than market standards.
		entire fee simple estate, exce . The Petitioner's information o	pt classified use properties, Iid not address the entire fee simple estate.
4. The Property App	raiser lawfully considere	d the eight criteria enumerated	d in Section 193.011, Florida Statutes.
5. The Property App	raiser failed to lawfully c	consider specific criteria of Sect	tion 193.011, Florida Statutes, as follows:

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
3. 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) • wa
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. does (a) ○ does not (b) ④
17. The sale price of the property should be considered when it is indicative of market value and is within a reasonable range of values for the property.
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)

9	Section III. CONCLUSIONS OF LAW
F	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 ecommended that the petition be denied and the market value be upheld.
i C	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.
ŀ	C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
t	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 he evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be educed.
t F	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.
f	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.
1	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:
ı	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 Stum LMannay



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

The actions below were taken on your petition.							
These actions are a recommendation only, n	ot final	These	a actions are a final decisio	n of the VAR			
If you are not satisfied after you are notified of the							
in circuit court to further contest your assessmen							
Florida Statutes.)	(555 555		(-),	, , , , , , , , , , , , , , , , , , , ,			
Petition # 2015-254 Parcel ID 070085000							
Petitioner name Lowes Home Centers Inc.		Prope	erty 4301 West Fairfield Driv	19			
The petitioner is: ✓ taxpayer of record ☐ taxpay	er's agent	addre		/e			
other, explain:			T Chisacola, T E				
Decision Summary ☑ Denied your petition	☐ Grante	ed your	petition Granted your p	etition in part			
Value	Value f	rom	Before Board Action	After Board			
Lines 1 and 4 must be completed	TRIM N	_	Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Action			
1. Just value, required	7,475,7	740.00	7,307,984.00				
2. Assessed or classified use value,* if applicable	7,475,7		7,307,984.00				
3. Exempt value,* enter "0" if none		0.00	0.00				
4. Taxable value,* required	7,475,7	740.00	7,307,984.00				
*All values entered should be county taxable values. School	ol and other to	axing aut	hority values may differ. (Section	196.031(7), F.S.)			
Reasons for Decision			Fill-in fields will expand or ac	ld pages, as needed.			
Findings of Fact			·				
SEE ATTACHED WORKSHEET							
Conclusions of Law							
SEE ATTACHED WORKSHEET							
✓ Recommended Decision of Special Ma	agistrate	Findi	ng and conclusions above are	recommendations.			
New (Mall)		Steven	Marshall	10/28/15			
Signature special magistrate		Print	name	Pate			
Lizabeth Carew 1/14/2015							
Signature, VAB clerk or special representative Print name Date							
If this is a recommended decision, the board will con	sider the rec	ommen	ded decision on 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							
considered. To find the information, please call 850		OI VISIL	web site at www.escambi	acierk.com			
☐ Final Decision of the Value Adjustmen	t Board		Pa				
I mai bedicion of the value Adjustment board							
Signature, chair, value adjustment board		Print	t name	Date of decision			
Organizatio, origin, value adjustment board				_ 4.0 0, 400,01011			
Signature VAB clerk or representative		Print	t name	Date mailed to parties			



VAB - Special Master Hearing Worksheet

Market Or Classified Use Value

Petition # 2015-254 Account: 070085000 User: smarshall Commercial

elief Granted 橋 🔣	Relief Denied 🤌 🔲	Remanded to PA 🍣	No Show Relief Denied 🌁 🗹
Special Master	STEVEN L. MARSHALL	Petitioner Representation	Not Present Self Attorney Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
		check all applicable statemen	nts)
1. Increase From pri		-	n of inequity in assessments
2. Financial performa	ance of the property		of the assessment
3. Property Condition	n	15. Method o	f assessment
4. External condition	S	16. Amount o	of taxes
5. Alleged error in fa	ictual information	17. Non-conf	orming use
6. Appraisal by an in	dependent third party ap	praiser 18. Present u	se
7. Sales analysis by	an independent agent	19. Financial	hardship of the petitioner
8. Recent sale price	, or asking price	e, of the propert	y
Cost Data 10. Claim that the Pi 11. No stated Reaso 12. Other	other,Other	, Income, consider other criteria in Sec	
2. Prevailing market	rates prevail when the ac	levant to the assessment und tual financial performance is entire fee simple estate, excep	less than market standards.
which are appraised on I	the basis of value in use.	The Petitioner's information d	id not address the entire fee simple estate. I in Section 193.011, Florida Statutes.
5. The Property App	raiser failed to lawfully co	nsider specific criteria of Sect	ion 193.011, Florida Statutes, as follows:

6. Properties have different assessments because of different characteristics that comprise the entire	property.
7. The assessment of any property other than the subject is immaterial.	
8. The assessment was (a), was not (b), shown to be higher than the general level of ass	essment 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) O do not (b) O	
The Petitioner was a no show. No evidence or testimony was provided by the Petitioner. The PA present appraisal including Direct Sales Comparison and Income Approach to value techniques. The PA testified was prepared compliant with DOR appraisal rules and procedures. The PA also testified the value estimated the criteria within FI. St. 193.011.	d the value estimat
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 revalues for the property.	easonable range of
13. The assessment was (a), was not (b), developed by generally accepted appraisal	l methods.
\Box 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paraluating a petition.	aid in the process of
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 wrange of values for the property.	vithin a reasonable
18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal	
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in talendariative Code, Chapter 12D-8.011(1)(m).	the Florida
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guide Administrative Code, Chapter 12D-8.011(1)(m).	elines in the Florida
21. The purchase price of property is no a valid objection when it is not indicative of the market value	e.
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 i consider the financial hardship of a Petitioner in evaluating a petition.	is not empowered to
24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent of the seller.	cost and expenses o
25. The Property Appraiser supports the assessment on the market approach to value. An assessmer market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida St	
26. The present use is not the highest and best use for the property. Accordingly, such use is not a vobjection, unless there is no immediate demand for an alternative highest and best use, as of the legal a	alid basis for
27. The applicable land use plan controls over local zoning.	
28. The petition was complete (a), incomplete (b)	

29. Other: Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
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 Thousand



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 assessmen	nt. (See secti	ons 193.	155(8)(I), 1	94.036, 194.171(2), 1	96.151, and 197.2425,		
Florida Statutes.)		F'					
Petition # 2015-262		Parce	IID 090	580000			
Petitioner name MSCI 2006 HQ8 Pine Forest, LLC		Prope		9 Pine Forest Road			
The petitioner is: ✓ taxpayer of record ☐ taxpayer's agent			address Pensacola, FL 32526				
other, explain:		L					
Decision Summary ✓ Denied your petition	Grante	ed your	petition	☐ Granted your p	etition in part		
Value	Value f	rom		e Board Action	After Board		
Lines 1 and 4 must be completed	TRIM N	otice		nted by property appraiser 2D-9.025(10), F.A.C.	Action		
1. Just value, required	2,429,5	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	2,429,5			2,429,521.00			
*All values entered should be county taxable values. School	ol and other ta	axing aut	hority value	es may differ. (Section	196.031(7), F.S.)		
Reasons for Decision			Fill-in 1	ields will expand or a	dd pages, as needed.		
Findings of Fact							
SEE ATTACHED WORKSHEET							
Conclusions of Law							
SEE ATTACHED WORKSHEET							
☑ Recommended Decision of Special Ma	gistrate	Findir	ng and cor	nclusions above are	recommendations.		
Stores & M. hall			MARSHAL		12/1/15		
Signeture, special magistrate			name		Date		
Const Comme	L		TH CAREV	v	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 Ch					Q		
If the line above is blank, the board does not yet know					ed decision will be		
considered. To find the information, please call		or visit o	our web si	te at			
Final Decision of the Value Adjustus	4 Decod						
☐ Final Decision of the Value Adjustmen	Board						
Signature, chair, value adjustment board			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

lief Granted 🥨 🔳	Relief Denied	Remanded to PA	No Show Relief Denied 🤻 🔳
Special Master	STEVEN L. MARS	HALL 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
	IS OF PETITIONER	(Please check all applicable staten or the following reasons:	nents)
1. Increase From pr	rior year(s) assessm	nent 13. Allegat	ion of inequity in assessments
2. Financial perform		1 070	t of the assessment
✓ 3. Property Condition		promise	d of assessment
✓ 4. External condition		16. Amoun	t of taxes
5. Alleged error in f	actual information	17. Non-co	onforming use
✓ 6. Appraisal by an in	ndependent third pa	arty appraiser 18. Presen	t use
✓ 7. Sales analysis by	an independent ag	ent 19. Financ	ial hardship of the petitioner
8. Recent sale price	e, or askir	ng price, of the prope	erty
9. Sales comparisor Cost Data 10. Claim that the F	e, or askir ns, Listir,Other Property Appraiser f	ngs, Income ailed to consider other criteria in S	
9. Sales comparisor Cost Data 10. Claim that the F11. No stated Reason 12. Other	e, or askir ns, Listir ,Other Property Appraiser f	ngs, Income ailed to consider other criteria in S	erty
9. Sales comparisor Cost Data 10. Claim that the F 11. No stated Reaso 12. Other The Petitioner presen appraisal did not incluproperty as is nor did reportedly it has been anchor rate.	Property Appraiser from ted an appraisal of de an estimate of la it take in to consin offered for lease	f the leased fee dated three moderation the land value as if vac for \$8.00 per sf. The Pa comple	erty , Expenses,
9. Sales comparisor Cost Data 10. Claim that the F 11. No stated Reaso 12. Other The Petitioner presen appraisal did not incluproperty as is nor did reportedly it has been anchor rate.	Property Appraiser from ted an appraisal of de an estimate of la it take in to consin offered for lease	f the leased fee dated three more and value. It reportedly did not p deration the land value as if vac	Expenses, Section 193, Florida Statutes Onths after the January 1st effective date. The roperly established the highest & best use of the ant. Two brokers have evaluated the property-
9. Sales comparisor Cost Data 10. Claim that the F 11. No stated Reaso 12. Other The Petitioner present appraisal did not include property as is nor did reportedly it has been anchor rate. SECTION II. FINDINGS	Property Appraiser fron ted an appraisal or de an estimate of la it take in to consin offered for lease of the constant of th	f the leased fee dated three moderation the land value as if vac for \$8.00 per sf. The Pa comple	Section 193, Florida Statutes Onths after the January 1st effective date. The roperly established the highest & best use of the ant. Two brokers have evaluated the property-ted an Income Approach & used a \$5.00 per state.
9. Sales comparisor Cost Data 10. Claim that the F 11. No stated Reaso 12. Other The Petitioner presen appraisal did not incluproperty as is nor did reportedly it has been anchor rate. SECTION II. FINDINGS 1. Prior year(s) or f	Property Appraiser fron ted an appraisal of de an estimate of la it take in to consin offered for lease. OF FACT (Please chauture assessments and the second seco	f the leased fee dated three me dend value. It reportedly did not p deration the land value as if vac for \$8.00 per sf. The Pa complemeck all applicable statements)	Expenses, Section 193, Florida Statutes Onths after the January 1st effective date. The roperly established the highest & best use of the ant. Two brokers have evaluated the property-ted an Income Approach & used a \$5.00 per standard discussion.
9. Sales comparisor Cost Data 10. Claim that the F 11. No stated Reaso 12. Other The Petitioner present appraisal did not include property as is nor did reportedly it has been anchor rate. SECTION II. FINDINGS 1. Prior year(s) or f 2. Prevailing market 3. The Property App	congression or asking property Appraiser from ted an appraisal or de an estimate of la it take in to consing offered for lease of trates prevail when praiser must appraiser must appraise mu	f the leased fee dated three me and value. It reportedly did not p deration the land value as if vac for \$8.00 per sf. The Pa complements and applicable statements are irrelevant to the assessment up the actual financial performance se the entire fee simple estate, ex	Expenses, Section 193, Florida Statutes Onths after the January 1st effective date. The roperly established the highest & best use of the ant. Two brokers have evaluated the property-ted an Income Approach & used a \$5.00 per sunder discussion. Index discussion.

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 "a	
substantially all" other property in the County.	or
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 pc This totals \$2,200,000. The total Just Value was \$2,429,521. The land value represents 91 % of the total value building & site improvements represent a depreciated improvement value of about \$10 per sf. All parties agree the is well suited for 2nd generation use Gold's Gym, Best Buy, a Church, Bingo Hall or Charter School are examples generation use. The land value of \$2,200,000 is about \$800,000 higher than the Petitioners estimated value. This shows the extremely conservative analysis of the Petitioner. Again, the building was constructed around 1992 and substantial remaining useful/physical life.	e. sub of cle
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) O does not (b) •	
12. The market value of the property is within the discretion of the Property Appraiser and within a reasonable rar values for the property.	је
13. The assessment was (a), was not (b), developed by generally accepted appraisal methods.	
\Box 14. The Value Adjustment Board is not empowered to consider the ultimate amount of taxes to be paid in the processing a petition.	ess
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18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient datexists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment	
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).	-
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the F 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.)ri(
22. The market evidence is deficient. One sale does not make a market.)ri(
22. The higher evidence is deficient. One sale does not make a market.	orio
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 empower to some statement of a Petitioner in evaluating a petition.	

the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the
market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes. 26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for
objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
29. Other:
Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is
recommended that the petition be denied and the market value be upheld.
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one
or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a
preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner estabished by a preponderance of evidence that the Property Appraiser's market value was arbitrarily
based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible
property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
D. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one
or more of the eight criteria enumerate din Section 193.011, Florida Statutes. The Petitioner did prove by a preponderance of
the evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the market value be reduced.
E. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily
based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparable
property within the same class. The Petitioner did prove by a preponderance of evidence that the Property Appraiser's market
value is in excess of just value. It is recommended that the market value be reduced. F. The Petitioner failed to introduce sufficient evidence to overcome the presumption of correctness accorded the Property
Appraiser by law. Petitioner did prove by a preponderance of evidence that the Property Appraiser's market value is in excess
of just value. It is recommended that the new market value be approved.
G. During the course of the hearing, the Property Appraiser reduced the market value of the subject property. No basis
for a further reduction was deteremined, The market value by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new market value be approved.
H. The Property Appraiser's market value is found to be erroneous. The record lacks competant, substantial evidence
meeting the just value criteria of Section 193.011, Florida Statutes. The matter is remanded to the Property Appraiser with the
following direction:
I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is
recommended that the new assessment be approved.
Signature Required Signature Required
J V



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)(I), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)						
Petition # 2015-163	Par	cel ID 171263500				
Petitioner name Paul S. Lampkin, Jr. The petitioner is: ✓ taxpayer of record ☐ taxpay ☐ other, explain:		ness 1200 Panferio Drive Pensacola, FL 32561	An			
Decision Summary ✓ Denied your petition	☐ Granted yo	ur petition Granted your p	petition in part			
Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraise Rule 12D-9.025(10), F.A.C.	After Board Action			
1. Just value, required	194,330.0					
2. Assessed or classified use value,* if applicable						
3. Exempt value,* enter "0" if none	0.0	0.00				
4. Taxable value,* required	166,538.00	153,564.00	,			
*All values entered should be county taxable values. School	ol and other taxing	uthority values may differ. (Section	196.031(7), F.S.)			
Reasons for Decision	T-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	Fill-in fields will expand or a	dd 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 12/1/151						
Signature special magistrate Print name Date						
LIZABETH CAREW 12/8/2015						
Signature, AB 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						
☐ Final Decision of the Value Adjustment Board						
Signature, chair, value adjustment board Print name Date of decision						
Signature, VAB clerk or representative	Pi	int 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: smarshall Residential

elief Granted 🌆 🛄	Relief Denied 🧖 🗹	Remanded to PA 🤏	No Show Relief Denied 🌂 🔳
Special Master	STEVEN L. MARSHALL 🗸	Petitioner Representation	Not Present Self Altoine Agent Other
New Market Value	0.00	New Assessed Value	0.00
New Exemption Value	0.00	New Taxable Value	0.00
Petitioner's Estimate of I SECTION I. OBJECTION	Fair Market Value: S OF PETITIONER (Please ch	neck all applicable stateme	nts)
The Petitioner objects to	the assessment for the follo	owing reasons:	
1. Increase From pr	ior year(s) assessment	13. Allegation	n of inequity in assessments
2. Financial perform	ance of the property	🗹 14. Amount o	of the assessment
✓ 3. Property Condition	n	15. Method o	of assessment
✓ 4. External condition	ns	16. Amount	of taxes
5. Alleged error in fa	actual information	17. Non-conf	forming use
6. Appraisal by an ir	ndependent third party appra	niser 🔲 18. Present u	use
7. Sales analysis by	an independent agent	19. Financial	hardship of the petitioner
8. Recent sale price	, or asking price	, of the propert	у
Cost Data	s, Listings ,Other roperty Appraiser failed to co		
The owner of record is	s listed as Paul S. Lampkin, in the state of Alabama.	Jr. the speaker, Ms. Lam	pkin, for the petitioner was his daughter an
SECTION II. FINDINGS	OF FACT (Please check all ap	oplicable statements)	
1. Prior year(s) or fu	iture assessments are irrelev	ant to the assessment und	der discussion.
2. Prevailing market	rates prevail when the actu	al financial performance is	less than market standards.
	raiser must appraise the ent		pt classified use properties, fid not address the entire fee simple estate.
4. The Property App	raiser lawfully considered th	e eight criteria enumerated	d in Section 193.011, Florida Statutes.
5. The Property App	raiser failed to lawfully cons	ider specific criteria of Sect	tion 193.011, Florida Statutes, as follows:

6. Properties have different assessments because of different characteristics that comprise the entire property.
7. The assessment of any property other than the subject is immaterial.
8. The assessment was (a), was not (b), shown to be higher than the general level of assessment of "all 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 determent o 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) O 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.
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18. Sale(s) Market Data occurring after January 1st of the assessment year may be presented when insufficient data exists in the prior year and the data presented by the Petitioner is indicative of market value for the legal assessment date.
19. Sale(s) of the subject property is not an arms-length transaction ad determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
20. Comparable sale(s) evidence presented is not an arms-length transaction as determined by guidelines in the Florida Administrative Code, Chapter 12D-8.011(1)(m).
21. The purchase price of property is no a valid objection when it is not indicative of the market value.
22. The market evidence is deficient. One sale does not make a market.
23. Only evidence of the Petitioner's financial hardship was presented. The Value Adjustment Board is not empowered to consider the financial hardship of a Petitioner in evaluating a petition.

24. Market value is generally perceived from the standpoint of the buyer who is typically indifferent cost and expenses of the seller.
25. The Property Appraiser supports the assessment on the market approach to value. An assessment based on the market approach to value completely satisfies all eight criteria enumerated in Section 193.011, Florida Statutes.
26. The present use is not the highest and best use for the property. Accordingly, such use is not a valid basis for objection, unless there is no immediate demand for an alternative highest and best use, as of the legal assessment date.
27. The applicable land use plan controls over local zoning.
28. The petition was complete (a), incomplete (b)
29. Other: Section III. CONCLUSIONS OF LAW
A. The Petitioner failed to overcome the presumption of correctness accorded the Property Appraiser by law. It was not proven by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
B. The Petitioner established by a preponderance of evidence that the Property Appraiser failed to properly consider one or more of the eight criteria enumerated in Section 193.011, Florida Statutes. However, the Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
C. The Petitioner established by a preponderance of evidence that the Property Appraiser's market value was arbitrarily based upon appraisal practices different from appraisal practices generally applied by the Property Appraiser to comparible property within the same class. The Petitioner did not prove by a preponderance of evidence that the Property Appraiser's market value is in excess of just value. It is recommended that the petition be denied and the market value be upheld.
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I. Prior to the hearing, the Property Appraiser reduced the market value of the subject property. No basis for a further reduction was determined. The assessment by the Property Appraiser is entitled to a presumption of correctness. It is recommended that the new assessment be approved.
Signature Required Stum L Mayn



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 <u>Escambia</u> .						
▼ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB						
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit						
court to further contest your assessment. (See sections 193.155(8)(I), 194.036, 194.171(2), and 196.151, Florida Statutes.)						
Petition 2015–280 Parcel ID 562S-30-1300-056-003 08-3644-622					08-3644-622	
Petitioner name Fin Cire Ro			Proper	•	5 Schofield Drive	
The petitioner is: 🗹 taxpaye	r of record 🔲 taxpay	er's agent	Addres	ss Pen	sacola, FL 32506	
other, explain:						
Decision Summary 🗹	Denied your petition	Grar	nted you		☐ Granted your p	etition in part
Lines 1 and 4 must be completed		Value from TRIM Notice		Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.		Value after Board Action
1. Just value, required		\$126,751		\$70,08	37.	
2. Assessed or classified use	value,* if applicable			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
3. Exempt value,* enter "0" if	none	0	<u> </u>	0		
4. Taxable value,* required		\$126,751	L	\$70,087		
*All values entered should be count	y taxable values. Schoo	and other ta	xing author	ority values m	ay differ. (Section 19	6.031(7), F.S.)
Exer	nption, Classificatio	n, or Asses	ssment [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 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.						
		arry A. Matt	hews		11	- 20 15
Signature special magistrate Print name Date						
12 1 day 5						
Signature VAB clerk or special representative Lizabeth Carew Print name Date						
If this is a recommended decision, the board will consider the recommended decision on 12/16/202510:30 x 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 representa	tive		Print	name	Dat	e mailed to parties

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

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.

Attachments

20150818 Organizational Meeting

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 <u>Pensacola News Journal</u> 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	district5@myescambia.com	(850) 595-4950
Gerald W. Adcox, Vice Chairman	VAB Member (School Board Appointee)	adcoximports@aol.com	(850) 439-9209
Jeff Bergosh	VAB Member	jbergosh@escambia.k12.fl.us	(850) 469-6137
Douglas B. Underhill	VAB Member	district2@myescambia.com	(850) 595-4920
Rodger Doyle	VAB Member (BCC Appointee)	rdoyle06@gmail.com	(850) 572-6166
Suzanne Whibbs	VAB Attorney	suzanne@whibbsandstone.com	(850) 434-5395
Pam Childers	Clerk and Comptroller	pchilders@escambiaclerk.com	(850) 595-4310
Lizabeth Carew	Clerk to the Board's Office	lfcarew@escambiaclerk.com	(850) 595-3917

4. <u>Selection of Attorney Special Magistrate</u>

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

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.

<u>For Information:</u> The Florida Statutes and the 2015 Government-In-The-Sunshine Manual is available online (at 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.