

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
April 29, 2024
9:30 A.M.
2nd Floor Boardroom Frederick B. Karl County Center
601 E. Kennedy Blvd Tampa FL

Welcome to the Hillsborough County Value Adjustment Board (VAB) meeting.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance
 - a. Purpose of Meeting: Approve Phase IV Recommended Decisions, Approve Minutes, and handle other VAB matters.
2. Public Comments

Chair's Statement: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB.

Anyone wishing to speak before the VAB during the public comment portion of the meeting will be able to do so by completing the sign-in sheet located at the sign-up table inside the Boardroom lobby or completing the online Public Comment Form found at: <https://www.hillsboroughcounty.org/en/government/meeting-information/speak-at-a-virtual-meeting/speak-at-a-virtual-vab-meeting>. You will be required to provide your name and telephone number in your email. This information is being requested to facilitate the audio conferencing process. The Chair will call on speakers by name in the order in which the emails were received for Public Comment. An audio call-in number will be provided to participants that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. When addressing the VAB, please state your name and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve Phase IV Recommended Decisions**
4. **Approve the March 28, 2024, VAB Meeting Minutes**
5. Other VAB Matters
 - a. Meeting Notice
 - b. The next meeting is scheduled for May 30, 2024, at 9:30 A.M.
6. Adjournment

Any person who might wish to appeal any decision made by the VAB regarding any matter considered at the forthcoming meeting will need a record of the proceedings, and for such purposes, may need to ensure that a verbatim record of the proceedings is made, which will include the testimony and evidence upon which the appeal is to be based.



DECISION OF THE VALUE ADJUSTMENT BOARD
DENIAL FOR NON-PAYMENT

Section 194.014, Florida Statutes

Hillsborough County

DR-485D
N. x/12
Rule 12D-16.002
Florida Administrative Code

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cc: Property Appraiser
Department of Revenue, Property Tax Oversight, P.O. Box 3000, Tallahassee, FL 32315-3000



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Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 4/29/2024 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2023-00220	1029810000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$3,625,900	\$3,625,900	\$0	DENIED
2023-00222	0541570556	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$332,108	\$332,108	\$0	DENIED
2023-00223	0774794200	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$292,619	\$292,619	\$0	DENIED
2023-00237	0740900500	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$5,016,800	\$5,016,800	\$0	DENIED
2023-00238	0740900525	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,013,577	\$1,013,577	\$0	DENIED
2023-00239	1948800000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$16,026,600	\$16,026,600	\$0	DENIED
2023-00240	0723095500	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$25,163,600	\$25,163,600	\$0	DENIED
2023-00245	2038622004	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$14,277,614	\$14,277,614	\$0	DENIED
2023-00250	0042575564	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$12,161,300	\$12,161,300	\$0	DENIED
2023-00251	0042575568	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,677,193	\$1,677,193	\$0	DENIED
2023-00254	0463230050	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$21,634,910	\$21,634,910	\$0	DENIED
2023-00256	0542342514	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,146,066	\$1,146,066	\$0	DENIED
2023-00258	0329010612	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,287,747	\$1,287,747	\$0	DENIED
2023-00259	0724620050	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,036,986	\$1,036,986	\$0	DENIED
2023-00260	0035255107	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,290,158	\$1,290,158	\$0	DENIED
2023-00261	0741248004	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$8,501,100	\$8,501,100	\$0	DENIED
2023-00262	1200550000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,733,500	\$1,733,500	\$0	DENIED
2023-00264	1122430000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$11,477,697	\$11,477,697	\$0	DENIED
2023-00266	1835660010	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$8,632,360	\$8,632,360	\$0	DENIED
2023-00267	0158950410	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$8,789,440	\$8,789,440	\$0	DENIED
2023-00268	0701030000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$14,815,200	\$14,815,200	\$0	DENIED
2023-00269	0373950000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$10,331,240	\$10,331,240	\$0	DENIED
2023-00270	1319380000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$13,495,628	\$13,495,628	\$0	DENIED
2023-00271	0044457154	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$9,163,642	\$9,163,642	\$0	DENIED
2023-00274	1604735000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$34,760,220	\$34,760,220	\$0	DENIED
2023-00275	1604730000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$28,946,170	\$28,946,170	\$0	DENIED
2023-00276	0239588302	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$6,943,300	\$6,943,300	\$0	DENIED
2023-00277	0680523040	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$8,426,400	\$8,426,400	\$0	DENIED
2023-00284	0401115036	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$5,364,590	\$5,364,590	\$0	DENIED
2023-00286	0433010100	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$6,349,530	\$6,349,530	\$0	DENIED
2023-00288	0655072533	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$9,454,700	\$9,454,700	\$0	DENIED
2023-00348	1168915014	ZAMPROGNO SERGIO A JR & ANA HELENA C	DOR_1	\$234,125	\$234,125	\$0	DENIED
2023-00352	0273260544	PIVOTAL TAX SOLUTION	DOR_1	\$6,187,720	\$6,187,720	\$0	DENIED
2023-00365	2035330000	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,903,982	\$4,903,982	\$0	DENIED
2023-00375	1079660000	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,078,244	\$6,078,244	\$0	DENIED
2023-00379	1079950000	PIVOTAL TAX SOLUTIONS	DOR_1	\$887,168	\$887,168	\$0	DENIED
2023-00381	0747030000	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,439,630	\$1,439,630	\$0	DENIED
2023-00401	0096690000	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,786,473	\$3,400,000	\$(386,473)	GRANTED
2023-00406	0279930524	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,063,690	\$11,063,690	\$0	DENIED
2023-00410	0358525500	PIVOTAL TAX SOLUTIONS	DOR_1	\$10,283,721	\$10,283,721	\$0	DENIED

2023-00412	0444200000	PIVOTAL TAX SOLUTIONS	DOR_1	\$17,195,709	\$17,195,709	\$0	DENIED
2023-00441	2051602400	PROPERTY TAX PROFESSIONALS INC.	DOR_1	\$6,771,000	\$6,771,000	\$0	DENIED
2023-00444	0680421202	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,194,650	\$4,194,650	\$0	DENIED
2023-00450	0949510000	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,749,129	\$5,749,129	\$0	DENIED
2023-00457	0739290000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$10,308,760	\$10,308,760	\$0	DENIED
2023-00458	0772853312	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$12,055,593	\$12,055,593	\$0	DENIED
2023-00459	0722101364	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$13,087,481	\$13,087,481	\$0	DENIED
2023-00460	0776730000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$10,033,078	\$10,033,078	\$0	DENIED
2023-00461	0237970300	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$907,624	\$907,624	\$0	DENIED
2023-00462	0237970001	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$4,507,300	\$4,507,300	\$0	DENIED
2023-00463	0163270000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$10,112,319	\$10,112,319	\$0	DENIED
2023-00611	0901680000	PIVOTAL TAX SOLUTIONS	DOR_1	\$134,961	\$134,961	\$0	DENIED
2023-00612	0901700000	PIVOTAL TAX SOLUTIONS	DOR_1	\$412,078	\$412,078	\$0	DENIED
2023-00629	0948910102	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00630	0948910104	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00631	0948910106	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00632	0948910108	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00633	0948910110	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00634	0948910112	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00635	0948910114	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00636	0948910116	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00637	0948910118	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00645	0948910120	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00646	0948910122	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00647	0948910124	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00648	0948910126	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00649	0948910128	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00650	0948910130	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00651	0948910132	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00652	0948910134	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00653	0948910136	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00654	0948910138	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00656	0948910140	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00657	0948910142	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00658	0948910144	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00659	0948910146	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00660	0948910148	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00661	0948910150	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00662	0948910152	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00663	0948910154	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00664	0948910156	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00665	0948910158	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00681	0746730275	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$21,801,200	\$21,801,200	\$0	DENIED
2023-00682	0746730800	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$11,370,200	\$11,370,200	\$0	DENIED
2023-00684	0681720102	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$46,074,600	\$46,074,600	\$0	DENIED
2023-00685	0193870000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$28,822,500	\$28,822,500	\$0	DENIED
2023-00687	0193870100	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$760,197	\$760,197	\$0	DENIED
2023-00688	1132510000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$9,088,900	\$9,088,900	\$0	DENIED
2023-00689	0035300150	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$11,794,900	\$11,794,900	\$0	DENIED

2023-00695	0948910160	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00696	0948910162	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00697	0948910164	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00698	0948910166	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00699	0948910168	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00700	0948910170	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00701	0948910172	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00702	0948910174	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00703	0948910176	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00704	0948910178	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00709	0948910180	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00710	0948910182	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00711	0948910184	FLANAGAN BILTON LLC	DOR_1	\$80,960	\$80,960	\$0	DENIED
2023-00712	0948910186	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00713	0948910188	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00714	0948910190	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00715	0948910192	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00716	0948910194	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00717	0948910196	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00718	0948910198	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00720	1901521142	HILL, WARD, & HENDERSON	DOR_1	\$2,276,673	\$2,276,673	\$0	DENIED
2023-00720	1901521148	HILL, WARD, & HENDERSON	DOR_1	\$2,488,018	\$2,488,018	\$0	DENIED
2023-00720	1901521150	HILL, WARD, & HENDERSON	DOR_1	\$1,860,832	\$1,860,832	\$0	DENIED
2023-00720	1901521152	HILL, WARD, & HENDERSON	DOR_1	\$1,956,189	\$1,956,189	\$0	DENIED
2023-00720	1901521154	HILL, WARD, & HENDERSON	DOR_1	\$2,503,154	\$2,503,154	\$0	DENIED
2023-00720	1901521156	HILL, WARD, & HENDERSON	DOR_1	\$1,782,282	\$1,782,282	\$0	DENIED
2023-00720	1901521158	HILL, WARD, & HENDERSON	DOR_1	\$1,975,849	\$1,975,849	\$0	DENIED
2023-00720	1901521160	HILL, WARD, & HENDERSON	DOR_1	\$2,525,620	\$2,525,620	\$0	DENIED
2023-00720	1901521162	HILL, WARD, & HENDERSON	DOR_1	\$1,888,955	\$1,888,955	\$0	DENIED
2023-00720	1901521164	HILL, WARD, & HENDERSON	DOR_1	\$1,435,753	\$1,435,753	\$0	DENIED
2023-00720	1901521166	HILL, WARD, & HENDERSON	DOR_1	\$2,540,984	\$2,540,984	\$0	DENIED
2023-00720	1901521168	HILL, WARD, & HENDERSON	DOR_1	\$1,903,550	\$1,903,550	\$0	DENIED
2023-00720	1901521170	HILL, WARD, & HENDERSON	DOR_1	\$1,995,706	\$1,995,706	\$0	DENIED
2023-00720	1901521172	HILL, WARD, & HENDERSON	DOR_1	\$2,001,003	\$2,001,003	\$0	DENIED
2023-00720	1901521174	HILL, WARD, & HENDERSON	DOR_1	\$1,857,940	\$1,857,940	\$0	DENIED
2023-00720	1901521176	HILL, WARD, & HENDERSON	DOR_1	\$1,455,710	\$1,455,710	\$0	DENIED
2023-00720	1901521178	HILL, WARD, & HENDERSON	DOR_1	\$2,566,521	\$2,566,521	\$0	DENIED
2023-00720	1901521182	HILL, WARD, & HENDERSON	DOR_1	\$1,927,115	\$1,927,115	\$0	DENIED
2023-00720	1901521184	HILL, WARD, & HENDERSON	DOR_1	\$2,526,641	\$2,526,641	\$0	DENIED
2023-00720	1901521186	HILL, WARD, & HENDERSON	DOR_1	\$1,877,115	\$1,877,115	\$0	DENIED
2023-00720	1901521188	HILL, WARD, & HENDERSON	DOR_1	\$3,294,609	\$3,294,609	\$0	DENIED
2023-00720	1901521190	HILL, WARD, & HENDERSON	DOR_1	\$2,592,315	\$2,592,315	\$0	DENIED
2023-00720	1901521192	HILL, WARD, & HENDERSON	DOR_1	\$3,311,123	\$3,311,123	\$0	DENIED
2023-00720	1901521194	HILL, WARD, & HENDERSON	DOR_1	\$2,345,948	\$2,345,948	\$0	DENIED
2023-00720	1901521196	HILL, WARD, & HENDERSON	DOR_1	\$2,777,720	\$2,777,720	\$0	DENIED
2023-00720	1901521198	HILL, WARD, & HENDERSON	DOR_1	\$2,068,369	\$2,068,369	\$0	DENIED
2023-00720	1901521200	HILL, WARD, & HENDERSON	DOR_1	\$4,274,419	\$4,274,419	\$0	DENIED
2023-00720	1901521202	HILL, WARD, & HENDERSON	DOR_1	\$1,966,045	\$1,966,045	\$0	DENIED
2023-00720	1901521204	HILL, WARD, & HENDERSON	DOR_1	\$4,295,845	\$4,295,845	\$0	DENIED

2023-00720	1901521206	HILL, WARD, & HENDERSON	DOR_1	\$1,981,235	\$1,981,235	\$0	DENIED
2023-00720	1901521208	HILL, WARD, & HENDERSON	DOR_1	\$3,767,378	\$3,767,378	\$0	DENIED
2023-00720	1901521210	HILL, WARD, & HENDERSON	DOR_1	\$1,985,804	\$1,985,804	\$0	DENIED
2023-00720	1901521212	HILL, WARD, & HENDERSON	DOR_1	\$3,415,334	\$3,415,334	\$0	DENIED
2023-00720	1901521214	HILL, WARD, & HENDERSON	DOR_1	\$4,205,014	\$4,205,014	\$0	DENIED
2023-00720	1901521216	HILL, WARD, & HENDERSON	DOR_1	\$6,607,435	\$6,607,435	\$0	DENIED
2023-00837	0948910200	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00838	0948910202	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00839	0948910204	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00840	0948910206	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00841	0948910208	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00842	0948910210	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00843	0948910212	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00844	0948910214	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00845	0948910216	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00846	0948910218	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00860	0948910220	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00861	0948910222	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00862	0948910224	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00863	0948910226	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00864	0948910228	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00865	0948910230	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00866	0948910232	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00867	0948910234	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00868	0948910236	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00869	0948910238	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00876	0490640900	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$907,500	\$907,500	\$0	DENIED
2023-00877	1948190000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$3,854,620	\$3,854,620	\$0	DENIED
2023-00878	1166750000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$216,528	\$216,528	\$0	DENIED
2023-00879	1166740000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$362,100	\$362,100	\$0	DENIED
2023-00880	1943800000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$2,412,400	\$2,412,400	\$0	DENIED
2023-00881	1856360000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$1,870,110	\$1,870,110	\$0	DENIED
2023-00882	1841420000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$582,230	\$582,230	\$0	DENIED
2023-00883	1164600000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$1,589,610	\$1,589,610	\$0	DENIED
2023-00884	1857170000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$1,730,960	\$1,730,960	\$0	DENIED
2023-00886	0948910240	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00887	0948910242	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00888	0948910244	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00889	0948910246	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00890	0948910248	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00891	0948910250	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00892	0948910252	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00893	0948910254	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00894	0948910256	FLANAGAN BILTON LLC	DOR_1	\$71,773	\$71,773	\$0	DENIED
2023-00895	0948910258	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00897	1174490000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$22,858,900	\$22,858,900	\$0	DENIED
2023-00898	1177140100	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$814,132	\$814,132	\$0	DENIED
2023-00900	1165920000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$1,839,500	\$1,839,500	\$0	DENIED
2023-00901	1859030000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$1,710,600	\$1,710,600	\$0	DENIED

2023-00902	1851524916	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$207,283	\$207,283	\$0	DENIED
2023-00903	1177140000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$761,693	\$761,693	\$0	DENIED
2023-00904	1177160000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$2,801,150	\$2,801,150	\$0	DENIED
2023-00905	1857400100	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$94,659	\$94,659	\$0	DENIED
2023-00906	0948910260	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00907	0948910262	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00908	0948910264	FLANAGAN BILTON LLC	DOR_1	\$63,281	\$63,281	\$0	DENIED
2023-00909	0948910266	FLANAGAN BILTON LLC	DOR_1	\$53,870	\$53,870	\$0	DENIED
2023-00910	0948910268	FLANAGAN BILTON LLC	DOR_1	\$77,522	\$77,522	\$0	DENIED
2023-00911	0948910270	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00912	0948910272	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00913	0948910274	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00914	0948910276	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00915	0948910278	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00916	1857650000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$1,730,960	\$1,730,960	\$0	DENIED
2023-00917	1265530000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$919,932	\$919,932	\$0	DENIED
2023-00918	1851524920	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$100	\$100	\$0	DENIED
2023-00920	1851524918	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$207,283	\$207,283	\$0	DENIED
2023-00921	1851524914	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$207,283	\$207,283	\$0	DENIED
2023-00922	1851524912	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$207,283	\$207,283	\$0	DENIED
2023-00923	1946420000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$833,100	\$833,100	\$0	DENIED
2023-00924	1856040000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$1,730,960	\$1,730,960	\$0	DENIED
2023-00925	0242600000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$20,014,189	\$20,014,189	\$0	DENIED
2023-00926	0948910280	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00927	0948910282	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00928	0948910284	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00929	0948910286	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00930	0948910288	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00931	0948910290	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00932	0948910292	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00933	0948910294	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00934	0948910296	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00935	0948910298	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00936	1943810000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$1,124,808	\$1,124,808	\$0	DENIED
2023-00938	1948200000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$487,350	\$487,350	\$0	DENIED
2023-00939	0948910300	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00940	0948910302	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00941	0948910304	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00942	0948910306	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00943	0948910308	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00944	0948910310	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00945	0948910312	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00946	0948910314	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00947	0948910316	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00948	0948910318	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-00950	1076220000	PIVOTAL TAX SOLUTIONS	DOR_1	\$12,828,541	\$12,828,541	\$0	DENIED
2023-00955	0156180000	MANDLER, ESQ. NATHAN	DOR_1	\$13,753,300	\$13,753,300	\$0	DENIED
2023-00958	0444370100	MANDLER, ESQ. NATHAN	DOR_1	\$9,059,000	\$9,059,000	\$0	DENIED
2023-01026	0370965752	FLANAGAN BILTON LLC	DOR_1	\$84,724	\$84,724	\$0	DENIED

2023-01080	0370965854	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01081	0370965840	FLANAGAN BILTON LLC	DOR_1	\$89,738	\$89,738	\$0	DENIED
2023-01082	0370965856	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01083	0370965858	FLANAGAN BILTON LLC	DOR_1	\$89,738	\$89,738	\$0	DENIED
2023-01084	0370965860	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01085	0370965862	FLANAGAN BILTON LLC	DOR_1	\$89,738	\$89,738	\$0	DENIED
2023-01086	0370965864	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01087	0370965866	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01088	0370965868	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01089	0370965870	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01090	0370965872	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01091	0370965874	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01092	0370965876	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01093	0370965878	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01094	0370965880	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01095	0370965882	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01096	0370965884	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01097	0370965886	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01098	0370965888	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01099	0370965890	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01100	0370965892	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01101	0370965894	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01102	0370965896	FLANAGAN BILTON LLC	DOR_1	\$89,738	\$89,738	\$0	DENIED
2023-01103	0370965898	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01104	0370965900	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01105	0370965902	FLANAGAN BILTON LLC	DOR_1	\$89,314	\$89,314	\$0	DENIED
2023-01106	0370965904	FLANAGAN BILTON LLC	DOR_1	\$100	\$100	\$0	DENIED
2023-01107	1128970000	FLANAGAN BILTON LLC	DOR_1	\$25,618,000	\$25,618,000	\$0	DENIED
2023-01109	0370965402	FLANAGAN BILTON LLC	DOR_1	\$218,764	\$218,764	\$0	DENIED
2023-01110	0370965404	FLANAGAN BILTON LLC	DOR_1	\$170,513	\$170,513	\$0	DENIED
2023-01111	0370965406	FLANAGAN BILTON LLC	DOR_1	\$214,236	\$214,236	\$0	DENIED
2023-01112	0370965408	FLANAGAN BILTON LLC	DOR_1	\$170,550	\$170,550	\$0	DENIED
2023-01113	0370965410	FLANAGAN BILTON LLC	DOR_1	\$214,236	\$214,236	\$0	DENIED
2023-01114	0370965412	FLANAGAN BILTON LLC	DOR_1	\$170,513	\$170,513	\$0	DENIED
2023-01115	0370965414	FLANAGAN BILTON LLC	DOR_1	\$216,800	\$216,800	\$0	DENIED
2023-01116	0370965416	FLANAGAN BILTON LLC	DOR_1	\$218,445	\$218,445	\$0	DENIED
2023-01117	0370965418	FLANAGAN BILTON LLC	DOR_1	\$171,807	\$171,807	\$0	DENIED
2023-01118	0370965420	FLANAGAN BILTON LLC	DOR_1	\$215,862	\$215,862	\$0	DENIED
2023-01119	0370965422	FLANAGAN BILTON LLC	DOR_1	\$171,826	\$171,826	\$0	DENIED
2023-01120	0370965424	FLANAGAN BILTON LLC	DOR_1	\$215,846	\$215,846	\$0	DENIED
2023-01121	0370965426	FLANAGAN BILTON LLC	DOR_1	\$171,807	\$171,807	\$0	DENIED
2023-01122	0370965428	FLANAGAN BILTON LLC	DOR_1	\$218,759	\$218,759	\$0	DENIED
2023-01123	0370965430	FLANAGAN BILTON LLC	DOR_1	\$218,759	\$218,759	\$0	DENIED
2023-01124	0370965432	FLANAGAN BILTON LLC	DOR_1	\$171,807	\$171,807	\$0	DENIED
2023-01125	0370965434	FLANAGAN BILTON LLC	DOR_1	\$215,846	\$215,846	\$0	DENIED
2023-01126	0370965436	FLANAGAN BILTON LLC	DOR_1	\$171,826	\$171,826	\$0	DENIED
2023-01127	0370965438	FLANAGAN BILTON LLC	DOR_1	\$215,846	\$215,846	\$0	DENIED
2023-01128	0370965440	FLANAGAN BILTON LLC	DOR_1	\$171,788	\$171,788	\$0	DENIED
2023-01129	0370965442	FLANAGAN BILTON LLC	DOR_1	\$218,430	\$218,430	\$0	DENIED

2023-01130	0370965444	FLANAGAN BILTON LLC	DOR_1	\$218,430	\$218,430	\$0	DENIED
2023-01134	0370965446	FLANAGAN BILTON LLC	DOR_1	\$171,788	\$171,788	\$0	DENIED
2023-01135	0370965448	FLANAGAN BILTON LLC	DOR_1	\$215,831	\$215,831	\$0	DENIED
2023-01136	0370965450	FLANAGAN BILTON LLC	DOR_1	\$171,807	\$171,807	\$0	DENIED
2023-01137	0370965452	FLANAGAN BILTON LLC	DOR_1	\$215,831	\$215,831	\$0	DENIED
2023-01138	0370965454	FLANAGAN BILTON LLC	DOR_1	\$171,788	\$171,788	\$0	DENIED
2023-01139	0370965456	FLANAGAN BILTON LLC	DOR_1	\$220,710	\$220,710	\$0	DENIED
2023-01140	0370965460	FLANAGAN BILTON LLC	DOR_1	\$169,223	\$169,223	\$0	DENIED
2023-01141	0370965462	FLANAGAN BILTON LLC	DOR_1	\$212,608	\$212,608	\$0	DENIED
2023-01142	0370965464	FLANAGAN BILTON LLC	DOR_1	\$169,242	\$169,242	\$0	DENIED
2023-01143	0370965468	FLANAGAN BILTON LLC	DOR_1	\$169,205	\$169,205	\$0	DENIED
2023-01144	0370965470	FLANAGAN BILTON LLC	DOR_1	\$215,152	\$215,152	\$0	DENIED
2023-01145	0370965472	FLANAGAN BILTON LLC	DOR_1	\$215,137	\$215,137	\$0	DENIED
2023-01146	0370965476	FLANAGAN BILTON LLC	DOR_1	\$212,608	\$212,608	\$0	DENIED
2023-01147	0370965480	FLANAGAN BILTON LLC	DOR_1	\$212,608	\$212,608	\$0	DENIED
2023-01148	0370965482	FLANAGAN BILTON LLC	DOR_1	\$169,223	\$169,223	\$0	DENIED
2023-01149	0370965484	FLANAGAN BILTON LLC	DOR_1	\$215,475	\$215,475	\$0	DENIED
2023-01150	0370965486	FLANAGAN BILTON LLC	DOR_1	\$215,460	\$215,460	\$0	DENIED
2023-01151	0370965488	FLANAGAN BILTON LLC	DOR_1	\$169,205	\$169,205	\$0	DENIED
2023-01152	0370965490	FLANAGAN BILTON LLC	DOR_1	\$212,608	\$212,608	\$0	DENIED
2023-01153	0370965492	FLANAGAN BILTON LLC	DOR_1	\$169,242	\$169,242	\$0	DENIED
2023-01154	0370965494	FLANAGAN BILTON LLC	DOR_1	\$212,608	\$212,608	\$0	DENIED
2023-01155	0370965496	FLANAGAN BILTON LLC	DOR_1	\$169,205	\$169,205	\$0	DENIED
2023-01156	0370965498	FLANAGAN BILTON LLC	DOR_1	\$215,152	\$215,152	\$0	DENIED
2023-01157	0370965500	FLANAGAN BILTON LLC	DOR_1	\$215,137	\$215,137	\$0	DENIED
2023-01158	0370965502	FLANAGAN BILTON LLC	DOR_1	\$169,205	\$169,205	\$0	DENIED
2023-01159	0370965504	FLANAGAN BILTON LLC	DOR_1	\$212,608	\$212,608	\$0	DENIED
2023-01160	0370965506	FLANAGAN BILTON LLC	DOR_1	\$169,242	\$169,242	\$0	DENIED
2023-01161	0370965508	FLANAGAN BILTON LLC	DOR_1	\$212,608	\$212,608	\$0	DENIED
2023-01162	0370965510	FLANAGAN BILTON LLC	DOR_1	\$169,205	\$169,205	\$0	DENIED
2023-01163	0370965512	FLANAGAN BILTON LLC	DOR_1	\$217,167	\$217,167	\$0	DENIED
2023-01164	0370965516	FLANAGAN BILTON LLC	DOR_1	\$166,087	\$166,087	\$0	DENIED
2023-01165	0370965518	FLANAGAN BILTON LLC	DOR_1	\$166,087	\$166,087	\$0	DENIED
2023-01166	0370965520	FLANAGAN BILTON LLC	DOR_1	\$210,956	\$210,956	\$0	DENIED
2023-01167	0370965522	FLANAGAN BILTON LLC	DOR_1	\$211,111	\$211,111	\$0	DENIED
2023-01168	0370965524	FLANAGAN BILTON LLC	DOR_1	\$165,633	\$165,633	\$0	DENIED
2023-01169	0370965526	FLANAGAN BILTON LLC	DOR_1	\$208,113	\$208,113	\$0	DENIED
2023-01170	0370965528	FLANAGAN BILTON LLC	DOR_1	\$165,665	\$165,665	\$0	DENIED
2023-01174	0370965530	FLANAGAN BILTON LLC	DOR_1	\$208,113	\$208,113	\$0	DENIED
2023-01175	0370965534	FLANAGAN BILTON LLC	DOR_1	\$211,277	\$211,277	\$0	DENIED
2023-01176	0370965540	FLANAGAN BILTON LLC	DOR_1	\$208,113	\$208,113	\$0	DENIED
2023-01177	0370965544	FLANAGAN BILTON LLC	DOR_1	\$189,064	\$189,064	\$0	DENIED
2023-01178	0370965546	FLANAGAN BILTON LLC	DOR_1	\$165,633	\$165,633	\$0	DENIED
2023-01179	0370965552	FLANAGAN BILTON LLC	DOR_1	\$143,856	\$143,856	\$0	DENIED
2023-01180	0370965556	FLANAGAN BILTON LLC	DOR_1	\$165,665	\$165,665	\$0	DENIED
2023-01181	0370965532	FLANAGAN BILTON LLC	DOR_1	\$165,633	\$165,633	\$0	DENIED
2023-01182	0370965558	FLANAGAN BILTON LLC	DOR_1	\$208,113	\$208,113	\$0	DENIED
2023-01193	0948910320	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-01194	0948910322	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED

2023-01195	0948910324	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-01196	0948910326	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-01197	0948910328	FLANAGAN BILTON LLC	DOR_1	\$45,656	\$45,656	\$0	DENIED
2023-01198	0948910330	FLANAGAN BILTON LLC	DOR_1	\$100	\$100	\$0	DENIED
2023-01204	0045790106	FLANAGAN BILTON LLC	DOR_1	\$114,205	\$114,205	\$0	DENIED
2023-01205	0045790140	FLANAGAN BILTON LLC	DOR_1	\$85,270	\$85,270	\$0	DENIED
2023-01206	0045790170	FLANAGAN BILTON LLC	DOR_1	\$114,205	\$114,205	\$0	DENIED
2023-01207	0045790176	FLANAGAN BILTON LLC	DOR_1	\$111,479	\$111,479	\$0	DENIED
2023-01208	0045790186	FLANAGAN BILTON LLC	DOR_1	\$89,299	\$89,299	\$0	DENIED
2023-01209	0045790232	FLANAGAN BILTON LLC	DOR_1	\$114,205	\$114,205	\$0	DENIED
2023-01210	0045790304	FLANAGAN BILTON LLC	DOR_1	\$46,703	\$46,703	\$0	DENIED
2023-01211	0045790320	FLANAGAN BILTON LLC	DOR_1	\$111,479	\$111,479	\$0	DENIED
2023-01212	0045790322	FLANAGAN BILTON LLC	DOR_1	\$111,479	\$111,479	\$0	DENIED
2023-01214	0045790378	FLANAGAN BILTON LLC	DOR_1	\$147,132	\$147,132	\$0	DENIED
2023-01215	0045790420	FLANAGAN BILTON LLC	DOR_1	\$147,132	\$147,132	\$0	DENIED
2023-01216	0045790466	FLANAGAN BILTON LLC	DOR_1	\$132,712	\$132,712	\$0	DENIED
2023-01217	0045790470	FLANAGAN BILTON LLC	DOR_1	\$119,506	\$119,506	\$0	DENIED
2023-01218	0045790530	FLANAGAN BILTON LLC	DOR_1	\$147,132	\$147,132	\$0	DENIED
2023-01219	0045790554	FLANAGAN BILTON LLC	DOR_1	\$132,712	\$132,712	\$0	DENIED
2023-01220	0045790556	FLANAGAN BILTON LLC	DOR_1	\$132,712	\$132,712	\$0	DENIED
2023-01221	0045790566	FLANAGAN BILTON LLC	DOR_1	\$63,690	\$63,690	\$0	DENIED
2023-01222	0045790598	FLANAGAN BILTON LLC	DOR_1	\$147,132	\$147,132	\$0	DENIED
2023-01223	0045790600	FLANAGAN BILTON LLC	DOR_1	\$147,132	\$147,132	\$0	DENIED
2023-01236	0045790604	FLANAGAN BILTON LLC	DOR_1	\$147,132	\$147,132	\$0	DENIED
2023-01237	0045790660	FLANAGAN BILTON LLC	DOR_1	\$111,479	\$111,479	\$0	DENIED
2023-01238	0045790676	FLANAGAN BILTON LLC	DOR_1	\$89,299	\$89,299	\$0	DENIED
2023-01239	0045790682	FLANAGAN BILTON LLC	DOR_1	\$110,818	\$110,818	\$0	DENIED
2023-01240	0045790706	FLANAGAN BILTON LLC	DOR_1	\$83,806	\$83,806	\$0	DENIED
2023-01241	0045790710	FLANAGAN BILTON LLC	DOR_1	\$110,818	\$110,818	\$0	DENIED
2023-01242	0045790734	FLANAGAN BILTON LLC	DOR_1	\$114,205	\$114,205	\$0	DENIED
2023-01243	0045790744	FLANAGAN BILTON LLC	DOR_1	\$83,806	\$83,806	\$0	DENIED
2023-01244	0045790772	FLANAGAN BILTON LLC	DOR_1	\$47,902	\$47,902	\$0	DENIED
2023-01245	0045790776	FLANAGAN BILTON LLC	DOR_1	\$110,818	\$110,818	\$0	DENIED
2023-01247	0335812018	FLANAGAN BILTON LLC	DOR_1	\$175,156	\$175,156	\$0	DENIED
2023-01248	0335812022	FLANAGAN BILTON LLC	DOR_1	\$180,624	\$180,624	\$0	DENIED
2023-01249	0335812032	FLANAGAN BILTON LLC	DOR_1	\$179,652	\$179,652	\$0	DENIED
2023-01250	0335812040	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01251	0335812042	FLANAGAN BILTON LLC	DOR_1	\$155,413	\$155,413	\$0	DENIED
2023-01252	0335812048	FLANAGAN BILTON LLC	DOR_1	\$120,855	\$120,855	\$0	DENIED
2023-01253	0335812068	FLANAGAN BILTON LLC	DOR_1	\$128,388	\$128,388	\$0	DENIED
2023-01254	0335812072	FLANAGAN BILTON LLC	DOR_1	\$128,388	\$128,388	\$0	DENIED
2023-01255	0335812082	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01256	0335812098	FLANAGAN BILTON LLC	DOR_1	\$113,060	\$113,060	\$0	DENIED
2023-01268	0335812120	FLANAGAN BILTON LLC	DOR_1	\$136,021	\$136,021	\$0	DENIED
2023-01269	0335812128	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01270	0335812132	FLANAGAN BILTON LLC	DOR_1	\$132,298	\$132,298	\$0	DENIED
2023-01271	0335812140	FLANAGAN BILTON LLC	DOR_1	\$155,413	\$155,413	\$0	DENIED
2023-01272	0335812148	FLANAGAN BILTON LLC	DOR_1	\$151,635	\$151,635	\$0	DENIED
2023-01273	0335812156	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED

2023-01274	0335812170	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01275	0335812180	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01276	0335812196	FLANAGAN BILTON LLC	DOR_1	\$109,718	\$109,718	\$0	DENIED
2023-01277	0335812218	FLANAGAN BILTON LLC	DOR_1	\$109,718	\$109,718	\$0	DENIED
2023-01279	0335812222	FLANAGAN BILTON LLC	DOR_1	\$110,312	\$110,312	\$0	DENIED
2023-01280	0335812224	FLANAGAN BILTON LLC	DOR_1	\$112,535	\$112,535	\$0	DENIED
2023-01281	0335812226	FLANAGAN BILTON LLC	DOR_1	\$110,312	\$110,312	\$0	DENIED
2023-01282	0335812234	FLANAGAN BILTON LLC	DOR_1	\$104,418	\$104,418	\$0	DENIED
2023-01283	0335812238	FLANAGAN BILTON LLC	DOR_1	\$113,143	\$113,143	\$0	DENIED
2023-01284	0335812242	FLANAGAN BILTON LLC	DOR_1	\$110,312	\$110,312	\$0	DENIED
2023-01285	0335812252	FLANAGAN BILTON LLC	DOR_1	\$109,718	\$109,718	\$0	DENIED
2023-01286	0335812260	FLANAGAN BILTON LLC	DOR_1	\$103,857	\$103,857	\$0	DENIED
2023-01287	0335812264	FLANAGAN BILTON LLC	DOR_1	\$112,282	\$112,282	\$0	DENIED
2023-01294	0335812278	FLANAGAN BILTON LLC	DOR_1	\$151,635	\$151,635	\$0	DENIED
2023-01295	0335812282	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01296	0335812288	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01297	0335812298	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01298	0335812318	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01299	0335812320	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01300	0335812322	FLANAGAN BILTON LLC	DOR_1	\$170,899	\$170,899	\$0	DENIED
2023-01301	0335812328	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01302	0335812330	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01303	0335812332	FLANAGAN BILTON LLC	DOR_1	\$170,899	\$170,899	\$0	DENIED
2023-01304	0335812334	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01305	0335812344	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01306	0335812352	FLANAGAN BILTON LLC	DOR_1	\$179,652	\$179,652	\$0	DENIED
2023-01307	0335812368	FLANAGAN BILTON LLC	DOR_1	\$179,652	\$179,652	\$0	DENIED
2023-01308	0335812372	FLANAGAN BILTON LLC	DOR_1	\$128,388	\$128,388	\$0	DENIED
2023-01309	0335812376	FLANAGAN BILTON LLC	DOR_1	\$136,021	\$136,021	\$0	DENIED
2023-01310	0335812392	FLANAGAN BILTON LLC	DOR_1	\$136,021	\$136,021	\$0	DENIED
2023-01311	0335812402	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01312	0335812414	FLANAGAN BILTON LLC	DOR_1	\$149,623	\$149,623	\$0	DENIED
2023-01313	0335812440	FLANAGAN BILTON LLC	DOR_1	\$150,820	\$150,820	\$0	DENIED
2023-01315	0335812468	FLANAGAN BILTON LLC	DOR_1	\$132,298	\$132,298	\$0	DENIED
2023-01316	0335812476	FLANAGAN BILTON LLC	DOR_1	\$113,060	\$113,060	\$0	DENIED
2023-01317	0335812516	FLANAGAN BILTON LLC	DOR_1	\$155,413	\$155,413	\$0	DENIED
2023-01318	0335812554	FLANAGAN BILTON LLC	DOR_1	\$155,413	\$155,413	\$0	DENIED
2023-01422	0593960670	PROPERTY TAX ADJUSTMENTS & APPEALS PA	DOR_1	\$2,075,907	\$2,075,907	\$0	DENIED
2023-01500	0273130000	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,900,240	\$10,625,000	\$(1,275,240)	GRANTED
2023-01501	0957200000	PIVOTAL TAX SOLUTIONS	DOR_1	\$7,973,533	\$6,699,428	\$(1,274,105)	GRANTED
2023-01550	0646200100	LEE JAE K	DOR_1	\$180,793	\$180,793	\$0	DENIED
2023-01652	0329006914	TAHAR ABDESSATTAR BEN	DOR_1	\$259,339	\$259,339	\$0	DENIED
2023-01736	0335831506	FIRSTPOINTE ADVISORS LLC	DOR_1	\$6,803,700	\$6,803,700	\$0	DENIED
2023-01754	2077760000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,640,400	\$1,640,400	\$0	DENIED
2023-01755	2077650000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$710,200	\$710,200	\$0	DENIED
2023-01756	2077580000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,385,100	\$4,385,100	\$0	DENIED
2023-01757	0169060200	FIRSTPOINTE ADVISORS LLC	DOR_1	\$17,221,000	\$17,221,000	\$0	DENIED
2023-01774	0273140250	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,560,846	\$3,560,846	\$0	DENIED
2023-01775	0273140200	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,916,009	\$5,916,009	\$0	DENIED

2023-01781	1940580000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$14,389,540	\$12,936,000	\$(1,453,540)	GRANTED
2023-01790	1176651204	FIRSTPOINTE ADVISORS LLC	DOR_1	\$24,913,900	\$24,913,900	\$0	DENIED
2023-01802	1270820000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$18,561,620	\$18,561,620	\$0	DENIED
2023-01809	0568160050	FIRSTPOINTE ADVISORS LLC	DOR_1	\$32,212,290	\$32,212,290	\$0	DENIED
2023-01812	0681720370	FIRSTPOINTE ADVISORS LLC	DOR_1	\$13,175,700	\$11,929,000	\$(1,246,700)	GRANTED
2023-01813	0145200130	FIRSTPOINTE ADVISORS LLC	DOR_1	\$554,679	\$554,679	\$0	GRANTED
2023-01816	0035260021	FIRSTPOINTE ADVISORS LLC	DOR_1	\$570,469	\$570,469	\$0	GRANTED
2023-01817	0242091100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,896,088	\$5,896,088	\$0	DENIED
2023-01818	0242092000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,430,570	\$4,430,570	\$0	DENIED
2023-01837	0946470020	FIRSTPOINTE ADVISORS LLC	DOR_1	\$18,789,626	\$18,789,626	\$0	DENIED
2023-01838	1844860000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,658,720	\$4,658,720	\$0	DENIED
2023-01842	0880922208	FIRSTPOINTE ADVISORS LLC	DOR_1	\$754,714	\$750,000	\$(4,714)	GRANTED
2023-01843	0362930300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,171,100	\$5,171,100	\$0	DENIED
2023-01844	2038620050	FIRSTPOINTE ADVISORS LLC	DOR_1	\$40,350,500	\$40,350,500	\$0	DENIED
2023-01846	1121160000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$11,582,900	\$11,582,900	\$0	DENIED
2023-01847	0044460000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,157,102	\$4,157,102	\$0	DENIED
2023-01855	0489360162	FIRSTPOINTE ADVISORS LLC	DOR_1	\$25,775,397	\$25,775,397	\$0	DENIED
2023-01856	0489360152	FIRSTPOINTE ADVISORS LLC	DOR_1	\$23,779,300	\$23,779,300	\$0	DENIED
2023-01861	1995510952	FIRSTPOINTE ADVISORS LLC	DOR_1	\$6,768,100	\$5,940,000	\$(828,100)	GRANTED
2023-01906	0946470025	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,753,737	\$5,753,737	\$0	DENIED
2023-01909	0036090000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$12,508,300	\$12,508,300	\$0	DENIED
2023-02458	0247202690	RYAN LLC	DOR_1	\$1,668,629	\$1,668,629	\$0	DENIED
2023-02667	1852330000	RYAN LLC	DOR_1	\$6,958,900	\$6,958,900	\$0	DENIED
2023-02676	1956400000	RYAN LLC	DOR_1	\$3,484,572	\$3,484,572	\$0	DENIED
2023-02780	0740233000	RYAN LLC	DOR_1	\$826,100	\$826,100	\$0	DENIED
2023-04262	0563622292	WIGHTMAN RYAN JOSEPH & MELISSA SHURI	DOR_4	\$334,893	\$0	\$(334,893)	GRANTED

Total Petitions	Total Taxable Value Before Change	Total Taxable Value After	Total Taxable Value Reduction
473	\$1,174,677,807	\$1,167,874,042	\$(6,803,765)

MARCH 28, 2024 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Thursday, March 28, 2024, at 9:00 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Chair Pat Kemp, Commissioner Donna Cameron Cepeda, Hillsborough County School Board member Patti Rendon, and citizen appointee Shawn Simon.

The following member was absent: Citizen appointee Ron Dyser.

1. Call to Order and Pledge of Allegiance

- a. Purpose of Meeting: Approve Phase III Recommended Decisions, Authorize Advertising for Special Magistrates, Approve Filing Fees Resolution, Approve Minutes, and handle other VAB matters.

Chair Kemp called the meeting to order at 9:04 a.m. and led in the pledge of allegiance to the flag.

2. Public Comments - **None.**

3. Approve Phase III Recommended Decisions

Chair Kemp asked for a motion to approve Phase III recommended decisions. **Mr. Simon so moved, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Mr. Dyser was absent.)

4. Authorize Advertising for Special Magistrate Applications for the 2024 Tax Year

After inquiring if there was information to present, Chair Kemp requested a motion. **Ms. Rendon made a motion, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Mr. Dyser was absent.)

5. Approve Filing Fee Resolution

Regarding the filing fee resolution, Chair Kemp sought a motion. **Mr. Simon so moved, seconded by Ms. Rendon, and carried four to zero.** (Mr. Dyser was absent.)

THURSDAY, MARCH 28, 2024

6. Approve the February 27, 2024, VAB Meeting Minutes

In reference to approving the February 27, 2024, meeting minutes, Chair Kemp asked for a motion. **Commissioner Cameron Cepeda motioned, seconded by Mr. Simon, and carried unanimously by members present.** (Mr. Dyser was absent.)

7. Other VAB Matters

a. Meeting Notice

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, announced the meeting was properly noticed and advertised.

b. The next meeting was scheduled for April 29, 2024, at 9:30 a.m.

Ms. Sweet-Grant confirmed the next VAB meeting was April 29, 2024, at 9:30 a.m.

8. Adjournment

There being no further business, the meeting was adjourned at 9:09 a.m.

READ AND APPROVED: _____
CHAIR

ATTEST:
CINDY STUART, CLERK

By: _____
Deputy Clerk

ad

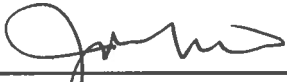
Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough

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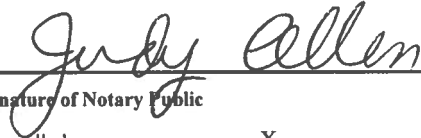
Before the undersigned authority personally appeared **Jean Mitotes** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Notice of Meeting** was published in said newspaper by print in the issues of: **4/14/24** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Hillsborough** County, Florida and that the said newspaper has heretofore been continuously published in said **Hillsborough** County, Florida each day and has been entered as a second class mail matter at the post office in said **Hillsborough** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Signature Affiant

Sworn to and subscribed before me this **04/14/2024**



Signature of Notary Public

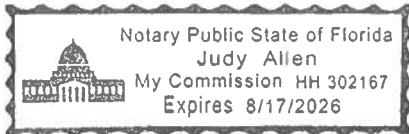
Personally known _____ **X** _____ or produced identification

Type of identification produced _____

TAXPAYER NOTICE
MEETING OF THE HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

The Value Adjustment Board will meet on Monday, April 29, 2024, at 9:30 a.m., in the County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL, 33602 as well as virtually via WebEx. Information on how to access the virtual meeting will be posted on the VAB website at <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board> and <https://hcf.gov/events>. The purpose of this meeting is for the VAB to take public comment, approve Phase IV Recommended Decisions, and other VAB matters.

Any person who might wish to appeal any decision made by the Value Adjustment Board regarding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made that will include the testimony and evidence upon which such appeal is to be based.
April 14, 2024 0000339560



Value Adjustment Board Meeting - 4/29/2024, 9:30 AM EDT

Home / Events / Value Adjustment Board Meeting / 4/29/2024, 9:30 AM EDT

Hearings to address complaints about assessed property values, denied exemptions, classifications, or tax deferrals



April 29, 2024, 9:30 AM EDT - 10:30 AM EDT



County Center, 2nd Floor Boardroom



In-Person & Virtual (Hybrid)



enter

601 E. Kennedy Blvd.
Tampa, FL 33602

00

HOURS

Monday to Friday 8 AM to 5 PM

Week

Month

Year



2024



Public access and comments

You can sign up to participate virtually or in-person, or to send in a written public comment if you do not want to speak.


- If you wish to participate virtually, it is required that you complete the form


- If you wish to participate in person, you are encouraged to complete the form in advance, however it is not required. You can sign up on-site where your name will be added to the list at that time.
- The signup form opens at least 48 hours before to the start of the meeting and closes 30 minutes prior to the start time
- You will be called on in the order that you have signed up

Click the link below to go to the Hillsborough County Clerk of the Court website for more information on speaking at a VAB meeting and the link to sign up to speak when the form is open.






[Speak at a VAB Meeting](#)

Value Adjustment Board
 Sharon Sweet-Grant - Meeting Manager

 (813) 307-7143
Office

 Email
Work

Last Modified: 12/8/2023, 9:15:58 AM

	1/10/2024, 2:00 PM ... County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	CANCELLED - 2/8/2024 ... County Center, 2nd Floor Board Room Meeting of the Value Adjustment Board to appro...
	2/27/2024, 9:00 AM ... County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	3/28/2024, 9:00 AM ... County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	4/29/2024, 9:30 AM ... County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	5/30/2024, 9:30 AM ... County Center, 2nd Floor Boardroom Value Adjustment Board Meeting
	7/25/2024, 9:30 AM ... County Center, 2nd Floor Boardroom Value Adjustment Board Meeting