

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
March 28, 2018
9:00 A.M.

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 Minutes, Approve Phase III Recommended Decisions, and handle other VAB matters.
2. Public Comments

Chairman'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 should complete the sign-in sheet located at the sign-up table inside the Boardroom lobby. When addressing the VAB, please state your name and address and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve the minutes of the February 22, 2018, Meeting**
4. **Approve Phase III Recommended Decisions**
5. Other VAB Matters
 - a. Meeting Notice
 - b. The next meeting is scheduled for Thursday, May 10, 2018, at 9:00 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.

FEBRUARY 22, 2018 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Thursday, February 22, 2018, at 9:00 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida.

The following members were present: Chairman Sandra Murman and Commissioner Ken Hagan, Hillsborough County School Board (School Board) member Susan Valdes, and citizen appointees Ron Dyser and Eric Seidel.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

▶ Chairman Murman called the meeting to order at 9:00 a.m. Ms. Valdes asked for a moment of silence for Marjory Stoneman Douglas High School and led in the pledge of allegiance to the flag.

- a. Purpose of Meeting: Approve Phase II Recommended Decisions, Authorize Advertising for Special Magistrates, Approve Filing Fee Resolution, Approve Minutes, and Other VAB Matters.

2. Public Comments

▶ Mr. Dennis Skop, Petitions 2017-01591 and 2017-01592, opined on Drew Park property management and tenant/maintenance difficulties. VAB Counsel Rinky Parwani provided petition background information. Chairman Murman referred Mr. Skop to Hillsborough County Property Appraiser (PAO) Counsel William Shepherd.

3. Phase II Recommended Decisions, Including Items Pulled at the January 24, 2018, Meeting

▶ Ms. Sharon Sweet-Grant, Board of County Commissioners (BOCC) Records/VAB, provided details regarding the item and sought a motion approving the decisions. In response to Chairman Murman, Ms. Sweet-Grant reported Petition 2017-000279 was withheld from approval. ▶ **Ms. Valdes so moved, seconded by Mr. Dyser, and carried five to zero.**

4. Authorize Advertising for Special Magistrate Applications for the 2018 Tax Year

▶ Ms. Sweet-Grant requested a motion to approve. **Mr. Dyser so moved, seconded by Mr. Seidel, and carried five to zero.**

THURSDAY, FEBRUARY 22, 2018

5. Presentation by Attorney Shepherd

▶ Attorney Shepherd gave a presentation regarding property value petitions, the number of petitioners who do not appear/ provide evidence, the financial impact of the added workload, and suggested reinstating the \$15 filing fee for petitions. ▶ Questions followed on what agency bore the costs of the petitions, the cost per case, the maximum allowed fee, and the legality of refunding fees for withdrawn/granted petitions. ▶ In response to Chairman Murman, Mr. William Caban, VAB, detailed the distribution of revenue from filing fees. Mr. Dyser inquired about the process for applicants that fail to appear, which Ms. Sweet-Grant and Mr. Caban addressed. Attorney Parwani advised that the filing fee did not deter petitioners in other counties. ▶ Following a recommendation from Ms. Valdes to present the PAO's concerns regarding petitioners failing to appear for scheduled hearings to the Florida Department of Revenue, Chairman Murman stated the issue would have to be brought to the School Board/BOCC and placed on the Hillsborough County legislative agenda for next year.

6. Approve Filing Fee Resolution

▶ **Mr. Dyser moved VAB reinstate the filing fee, seconded by Mr. Seidel, and carried three to two; Chairman Murman and Ms. Valdes voted no.**

7. Approve the January 24, 2018, Meeting Minutes

▶ **Chairman Murman sought a motion to approve the item. Ms. Valdes so moved, seconded by Mr. Dyser, and carried five to zero.**

8. Other VAB Matters

a. Correspondence

b. Meeting Notice

c. The next meeting was scheduled for Wednesday, March 28, 2018, at 9:00 a.m.

▶ Ms. Sweet-Grant referenced background material for Items 6.a. through 6.c.

THURSDAY, FEBRUARY 22, 2018

9. Adjournment

▶ There being no further business, the meeting was adjourned at 9:34 a.m.

READ AND APPROVED: _____
CHAIRMAN

ATTEST:
PAT FRANK, CLERK

By: _____
Deputy Clerk

ag

PETITIONS PULLED FROM PHASE I AT THE JANUARY 24, 2018, MEETING

Special Magistrate Review

2017-00279	0748800000	Robert D. Evans/Trustee	Portability	Denied
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**DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, ASSESSMENT DIFFERENCE
TRANSFER, CHANGE OF OWNERSHIP OR CONTROL,
OR QUALIFYING IMPROVEMENT PETITION**

DR-485XC
R. 01/17
Rule 12D-16.002
F.A.C.
Eff. 01/17

The actions below were taken on your petition in Hillsborough County.

These actions are a recommendation only, not final These actions are a final decision of the VAB
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2017-00279	Parcel ID 0748800000
Petitioner name EVANS ROBERT D The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 7207 ALAFIA RIDGE RD RIVERVIEW, FL 33569

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

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	886,019.00	886,019.00	886,019.00
2. Assessed or classified use value,* if applicable	489,373.00	489,373.00	489,373.00
3. Exempt value,* enter "0" if none	50,000.00	50,000.00	50,000.00
4. Taxable value,* required	439,373.00	439,373.00	439,373.00

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

Reason for Petition

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

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

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

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

Dianne Johns	Dianne Johns	02/24/2018
Signature, special magistrate	Print name	Date
Shevawn Spencer, Clerk Designee	Shevawn Spencer, Clerk Designee	02/27/2018
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 03/28/2018 at 09:00 AM PM.
Address County Center Boardroom, 2nd Floor
If the line above is blank, please call (813) 276-8100, 4354 or visit our web site at <https://hcvab.hillsclerk.com/axiaweb2017>

Final Decision of the Value Adjustment Board

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

Findings of Fact:

The Property Appraiser's Office (PAO) was represented by Will Shepherd, General Counsel and Judy Norton, Manager of Exemption Compliance.

Petitioner Robert D. Evans was present. Also present on behalf of the petitioner was Elizabeth Gotch from Bay Area Court Reporting, Inc.

All parties expecting to testify were sworn in prior to giving testimony.

Petitioner is seeking to increase the value of his prior homestead in a previous year in order to increase the amount of capped value transferred to his new homestead in 2017. The prior homestead is located at 920 Harbour Bay Drive, Tampa, Florida 33602; the new homestead is located at 7207 Alafia Ridge Road, Riverview, Florida 33569.

Petitioner states that the PAO erred in the calculation of the assessment limitation cap by failing to increase the market value of his prior homestead based on the actual selling price of the prior homestead, which sale occurred on October 14, 2016. He states that he spoke by telephone with PAO staff in early 2016 to find out about portability, and that the staff directed him to the PAO web site for information. On September 19, 2016, he visited the PAO with a copy of his sales contract on his soon to be prior homestead, and inquired into what he needed to do to apply for the transfer of homestead and the Save Our Homes cap (portability). He further stated that during this visit he voiced concern that the 2016 Market Value was below the actual sales price (based on the sales contract). He states the PAO staff said values would be updated at the end of the year. When he received his 2017 Notice of Proposed Taxes on his current homestead, he noted that the assessment differential (portability amount) transferred to his current homestead was approximately \$100,000 (+/-) less than he projected it would be, and asserts this was because the PAO failed to increase the 2016 Market Value of his prior homestead to the actual sales price. Petitioner further asserts that in determining market value, the PAO can only consider the actual sales price (if there is a sale), and no other factors outlined under s. 193.011, F.S. Petitioner went on to discuss at length his interpretation of various statutes and case law as it relates to arriving at Just Value, and asserts that the PAO should have adjusted the 2016 Just (Market) Value to reflect the October 14, 2016 sale of his prior homestead. He further clarified that he is not asking the PAO to change the Market Value on his prior homestead for 2016 or 2017 on the tax roll, but that they should use the actual 2016 sales price of his prior homestead in calculating the cap that should be transferred in 2017 to his new homestead, and in support of this he cites Florida Administrative Code 12D-8.021 which states, in part, that if there is a clerical error, a correction can be made by the PAO. Lastly, he identified a number of properties within 200 feet of his prior homestead that he believes the PAO has valued incorrectly because they failed to update the value to the actual sales price of each unit, thereby depriving the sellers of these units the proper amount of cap that could be transferred to a new homestead.

In support of his testimony, Petitioner submitted the following documents into evidence: a letter dated September 5, 2017 from Petitioner to the PAO and the VAB that outlined much of Petitioner's testimony, together with 6 exhibits, specifically a Portability graphic/Portability Frequently Asked Questions from the PAO website and copy of the 2016 Notice of Proposed Property Taxes on the prior homestead, a copy of a fee appraisal of his prior homestead dated August 26, 2016 in the amount of \$590,000, a copy of the "As Is" Residential Contract for Sale And Purchase on the prior homestead dated September 19, 2016, a copy of the 2017 homestead application together with a copy of the 2017 application for Transfer of Homestead Assessment Difference filed on the new homestead, and a copy of the 2017 Notice of Proposed Property Taxes on the new homestead; a copy of 12D-8.021 and 12D-1.002 FAC, copies of s.193.011, 192.042, and 193.155, FS; copies of case law, specifically two Circuit Court trial orders out of Hillsborough County, being the State of Florida Department of Transportation vs. Eugene Lounders (2005) and CVS Corporation vs. Rob Turner (July 2013) and a Florida Supreme Court case, Ralph N. Walter, et al v. Chares G. Schuler, et al, Walter v. Schuler, 176 So.2d 81 (Fla. 1965); and print outs from the PAO's web site containing property information (values, sales, building and land information) on the following properties identified by their folio numbers: 199513-0454, 199513-0456, 199513-0846, 199513-0448, and 198756-3440.

PAO testified that based on 193.155(8)(i)(8), FS, the PAO is prohibited by law to change the just, assessed or taxable value of a previous homestead, which is supported by Florida Administrative Code 12D-9.028 and also by the 4th District Court case of Nikolits v. Neff. The PAO states that one sale does not make a market, and that the PAO is legally prohibited from "chasing sales" in the valuation of property, and if the Department of Revenue deemed such was done, they would reject the PAO's tax roll. The PAO submitted into evidence a copy of s. 193.155 FS, a copy of 12D-9.028 FAC, and a copy of the Nikolits v. Neff (184. So.3d 538, Fla 4th DCA 2015), and a copy of the property record cards on the current homestead.

All evidence submitted was credible, relevant and admissible.

Conclusions of Law:

In Florida, January 1 through December 31 is considered the assessment year, with a legal date of assessment of January 1st (s. 192.042, FS). This means that when establishing Market Value for any assessment year, the PAO is looking at the market activity of the preceding year. Because the law specifically states that January 1st is the legal date of assessment, partial year assessments are prohibited.

The State of Florida Department of Revenue (DOR) has established a tax roll calendar for the PAO, the Tax Collector and the various taxing authorities to follow in order to be in compliance with Florida Law. For example, in July of each year, the PAO must certify to each taxing authority the taxable value on the roll when the assessment roll is completed. This is what begins the Truth in Millage (TRIM) process, pursuant to s. 200.065(1) F.S. In August of each year, the PAO must mail the Notice of Proposed Property Taxes (TRIM Notice) to all taxpayers, pursuant to s. 200.065(2)(b), F.S. Then, in September (25 days after the TRIM notice is mailed), pursuant to s. 194.011(3)(d) and 196.011(8), F.S., taxpayers must file petitions with the clerk of the VAB if they wish to challenge assessments, classification, or exemption status for the current assessment year.

The Florida Constitution provides for a limitation on the annual increase in the assessed value of property receiving Homestead Exemption. This limitation is 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the 'Save Our Homes' or 'SOH' cap. Further, the Florida Constitution also provides for "Portability" which allows taxpayers to transfer some or all of the SOH cap from a prior homestead to a new homestead, as long as it is within 2 years of establishing the new homestead. The SOH cap is the difference between the market value (known as just value) and assessed value (as capped SOH) of the former homestead as of January 1 of the year the former homestead is abandoned. (See, s. 193.155(8), FS, *Nikolits v. Neff*, 184. So.3d 538, Fla 4th DCA 2015 and Article VII, Section 4, Florida Constitution).

The petitioner is requesting that the PAO use the October 14, 2016 sale price of his prior homestead as the 2016 Market (Just) Value in order to increase the amount of assessment differential to be transferred to his new homestead in 2017.

The Petitioner argued extensively that the Market Value established by the PAO on his prior homestead for the 2017 assessment year is incorrect because it is less than the actual sale price paid in October 2016. While this may be true, it is irrelevant as it relates to the issue at hand since the PAO can only consider the difference between the Market Value and Assessed Value of the former homestead as of January 1, 2016, which is the year the former homestead was abandoned by Petitioner. Section 193.155(8)(i)(8), F.S., strictly prohibits the adjustment of the just, assessed or taxable value of a prior homestead for portability purposes. Further, the Petitioner has no standing to challenge the 2017 Market Value of his prior homestead because he no longer owns the property.

Petitioner also states that he is not asking that the 2016 or 2017 values be changed, but instead he asserts that the PAO should simply use the actual October 2016 sales price of his prior homestead in calculating the cap that should be transferred in 2017 to his new homestead. In support of this he cites Florida Administrative Code 12D-8.021 which states, in part, that if there is a clerical error, a correction to the tax roll can be made by the PAO. However, there is no evidence that a clerical error was made by the PAO in establishing the 2016 values, and further, the PAO has no legal authority to use a sale that occurred in October 2016 since it occurred after the January 1, 2016 legal date of assessment, as well as the fact that partial year assessments are prohibited in Florida. And, again, s. 193.155(8)(i)(8), F.S., strictly prohibits the adjustment of the just, assessed or taxable value of a prior homestead for portability purposes.

The Petitioner is relying on the actual sale price of the former homestead in October 2016 to imply that the Market Value assessed as of January 1, 2016 is undervalued. Petitioner "seeks to create an SOH benefit after the fact where none existed at the time the former homestead was abandoned. This is contrary to the purpose of the amendment allowing portability of an SOH benefit and contrary to the strong public policy reflected in s. 194.171(2) requiring finality in tax assessments." *Nikolits v. Neff* (184. So.3d 538, Fla 4th DCA 2015)

It is also important to distinguish the difference between ad valorem homestead exemption (and its accompanying assessment limitations) under Article VII of the Florida Constitution, and homestead exemption for the protection of the family home from forced sale or a forced taking under Article X of the Florida Constitution. It is well established that statutes that provide for an exemption from ad valorem tax under Article VII of the Florida Constitution are to be strictly construed, and any ambiguity is to be resolved against the taxpayer and against the exemption. See *DeQuervain v. Desquin*, 927 So.2d 232 (Fla 2d DCA 2006), whereas protection of the homestead from forced sale or improper devise as outlined under Article X are to be more liberally construed.

The Petitioner must show by a preponderance of the evidence that he is entitled to the increase in the capped amount he seeks to be transferred to his new homestead. The Petitioner did not meet that burden of proof, and therefore, it is

recommended that the Property Appraiser's determination be upheld and the petition be DENIED.

Value Adjustment Board

Special Magistrate's Recommendations

Petition #	Folio #	Petitioner Name	Class	Taxable Value		Decision
				BEFORE	AFTER	
2017-00205	1942910000	JLL VALUATION & ADVISORY SERVICE	DOR_1	\$39,059,500	\$35,570,000	GRANTED
2017-00248	0035214300	12425 RACE TRACK ROAD LLC	DOR_1	\$3,543,100	\$3,543,100	DENIED
2017-00279	0748800000	EVANS ROBERT D	DOR_9	\$439,373	\$439,373	DENIED
2017-00336	0719360400	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$6,234,860	\$6,234,860	DENIED
2017-00337	2038622004	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$9,675,599	\$9,675,599	DENIED
2017-00338	0090830000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$24,419,494	\$24,419,494	DENIED
2017-00342	0381581000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$12,772,760	\$12,772,760	DENIED
2017-00347	0259280000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$3,401,673	\$3,401,673	DENIED
2017-00348	0592570100	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$4,688,508	\$4,688,508	DENIED
2017-00349	1029750000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$5,926,300	\$5,926,300	DENIED
2017-00350	0044457154	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$5,172,637	\$5,172,637	DENIED
2017-00351	0579850000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$7,230,960	\$7,230,960	DENIED
2017-00391	1356800000	KELLEY ROBERT E V JR	DOR_1	\$9,304,191	\$9,304,191	DENIED
2017-00396	0090821000	KELLEY ROBERT E V JR	DOR_1	\$44,826,700	\$44,826,700	DENIED
2017-00403	1405550100	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$19,184,200	\$19,184,200	DENIED
2017-00404	0242600000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$11,295,432	\$11,295,432	DENIED
2017-00406	0043395200	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$594,942	\$594,942	DENIED
2017-00407	1005745000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$307,101	\$307,101	DENIED
2017-00409	0035255117	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$737,977	\$737,977	DENIED
2017-00410	1029810000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$2,633,736	\$2,633,736	DENIED
2017-00413	0119526102	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$768,980	\$768,980	DENIED
2017-00421	1174620000	KELLEY ROBERT E V JR	DOR_1	\$2,563,550	\$2,563,550	DENIED
2017-00503	0776670028	KELLEY ROBERT E V JR	DOR_1	\$438,462	\$438,462	DENIED
2017-00505	0719248262	KELLEY ROBERT E V JR	DOR_1	\$1,733,083	\$1,733,083	DENIED
2017-00511	0239588306	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,517,700	\$5,517,700	DENIED
2017-00512	0655072652	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,596,100	\$3,596,100	DENIED
2017-00513	0431728020	PIVOTAL TAX SOLUTIONS	DOR_1	\$7,073,400	\$7,073,400	DENIED
2017-00514	0431728030	PIVOTAL TAX SOLUTIONS	DOR_1	\$12,243,264	\$12,243,264	DENIED
2017-00515	0655072770	PIVOTAL TAX SOLUTIONS	DOR_1	\$9,012,059	\$9,012,059	DENIED
2017-00516	0655072771	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,025,100	\$8,025,100	DENIED
2017-00518	0655072531	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,295,000	\$4,295,000	DENIED
2017-00522	0281280000	PIVOTAL TAX SOLUTIONS	DOR_1	\$787,367	\$787,367	DENIED
2017-00523	0281320000	PIVOTAL TAX SOLUTIONS	DOR_1	\$533,097	\$533,097	DENIED
2017-00524	1461640000	PIVOTAL TAX SOLUTIONS	DOR_1	\$712,103	\$555,000	GRANTED
2017-00526	0238312000	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,820,000	\$5,820,000	DENIED
2017-00528	0273130005	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,244,300	\$4,244,300	DENIED
2017-00531	0273260505	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,080,500	\$3,080,500	DENIED
2017-00533	0273260508	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,063,500	\$6,063,500	DENIED

2017-00535	0273260526	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,472,283	\$3,472,283	DENIED
2017-00536	0273260528	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,538,400	\$3,538,400	DENIED
2017-00537	0273260530	PIVOTAL TAX SOLUTIONS	DOR_1	\$2,826,500	\$2,826,500	DENIED
2017-00538	0273260532	PIVOTAL TAX SOLUTIONS	DOR_1	\$15,279,400	\$15,279,400	DENIED
2017-00540	0273260544	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,203,000	\$4,203,000	DENIED
2017-00541	0273260546	PIVOTAL TAX SOLUTIONS	DOR_1	\$2,944,600	\$2,944,600	DENIED
2017-00542	0273260550	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,781,600	\$1,781,600	DENIED
2017-00546	0444370017	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,268,300	\$4,268,300	DENIED
2017-00549	0444370022	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,033,000	\$4,033,000	DENIED
2017-00552	0444370040	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,887,400	\$3,887,400	DENIED
2017-00558	2036990000	PIVOTAL TAX SOLUTIONS	DOR_1	\$308	\$308	DENIED
2017-00559	2035330000	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,722,697	\$3,722,697	DENIED
2017-00568	2041870300	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,818,912	\$8,818,912	DENIED
2017-00573	0359090000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$4,399,900	\$4,399,900	DENIED
2017-00574	0359080000	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$3,805,200	\$3,805,200	DENIED
2017-00579	0036390124	KELLEY ROBERT E V JR	DOR_1	\$242,798	\$242,798	DENIED
2017-00580	0036390122	KELLEY ROBERT E V JR	DOR_1	\$182,292	\$182,292	DENIED
2017-00581	0036392000	KELLEY ROBERT E V JR	DOR_1	\$526,207	\$526,207	DENIED
2017-00735	2051603052	DMA INC	DOR_1	\$9,373,200	\$9,373,200	DENIED
2017-00737	0398861000	DMA INC	DOR_1	\$8,198,650	\$8,198,650	DENIED
2017-00771	0348070000	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,030,700	\$11,030,700	DENIED
2017-00876	1127200002	RYAN LLC	DOR_1	\$17,120,627	\$17,120,627	DENIED
2017-00879	1132530000	RYAN LLC	DOR_1	\$48,988,700	\$48,988,700	DENIED
2017-00880	1132531000	RYAN LLC	DOR_1	\$47,237,856	\$47,237,856	DENIED
2017-00881	0946360000	RYAN LLC	DOR_1	\$46,463,900	\$46,463,900	DENIED
2017-00931	0335831822	RYAN LLC	DOR_1	\$7,803,411	\$7,803,411	DENIED
2017-00934	1987563103	RYAN LLC	DOR_1	\$30,105,400	\$30,105,400	DENIED
2017-00938	0335831804	RYAN LLC	DOR_1	\$20,885,326	\$20,885,326	DENIED
2017-00939	0347760518	RYAN LLC	DOR_1	\$14,711,543	\$14,711,543	DENIED
2017-00962	0238771026	RYAN LLC	DOR_1	\$2,178,348	\$2,178,348	DENIED
2017-00966	1926740000	RYAN LLC	DOR_1	\$16,265,219	\$16,265,219	DENIED
2017-00967	0592283002	RYAN LLC	DOR_1	\$1,397,978	\$1,397,978	DENIED
2017-00969	1195350000	RYAN LLC	DOR_1	\$2,853,180	\$2,853,180	DENIED
2017-01024	0945000012	RYAN LLC	DOR_1	\$31,886,300	\$31,886,300	DENIED
2017-01025	0946372000	RYAN LLC	DOR_1	\$41,408,500	\$41,408,500	DENIED
2017-01062	0241630000	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,107,800	\$8,107,800	DENIED
2017-01279	0715890200	TAX RECOURSE LLC	DOR_1	\$434,191	\$434,191	DENIED
2017-01280	0719340090	TAX RECOURSE LLC	DOR_1	\$3,960,220	\$3,960,220	DENIED
2017-01281	1433600000	TAX RECOURSE LLC	DOR_1	\$2,410,503	\$2,410,503	DENIED
2017-01282	1433600100	TAX RECOURSE LLC	DOR_1	\$313,594	\$313,594	DENIED
2017-01283	0193870000	TAX RECOURSE LLC	DOR_1	\$20,410,301	\$20,410,301	DENIED
2017-01284	1166450000	TAX RECOURSE LLC	DOR_1	\$3,667,215	\$3,667,215	DENIED
2017-01285	0136930050	TAX RECOURSE LLC	DOR_1	\$2,713,425	\$2,713,425	DENIED
2017-01286	0349670000	TAX RECOURSE LLC	DOR_1	\$2,822,911	\$2,822,911	DENIED
2017-01287	1300274876	TAX RECOURSE LLC	DOR_1	\$3,873,199	\$3,873,199	DENIED
2017-01288	0777719230	TAX RECOURSE LLC	DOR_1	\$3,370,755	\$3,370,755	DENIED
2017-01289	0880800652	TAX RECOURSE LLC	DOR_1	\$2,768,262	\$2,768,262	DENIED
2017-01290	0035193208	TAX RECOURSE LLC	DOR_1	\$2,973,585	\$2,973,585	DENIED

2017-01291	0764480000	TAX RECOURSE LLC	DOR_1	\$2,832,972	\$2,832,972	DENIED
2017-01292	0180060000	TAX RECOURSE LLC	DOR_1	\$2,595,599	\$2,595,599	DENIED
2017-01293	0149520200	TAX RECOURSE LLC	DOR_1	\$2,951,299	\$2,951,299	DENIED
2017-01294	0592283006	TAX RECOURSE LLC	DOR_1	\$2,995,825	\$2,995,825	DENIED
2017-01295	1342870000	TAX RECOURSE LLC	DOR_1	\$2,915,231	\$2,915,231	DENIED
2017-01296	0738240000	TAX RECOURSE LLC	DOR_1	\$2,723,497	\$2,723,497	DENIED
2017-01297	0873760100	TAX RECOURSE LLC	DOR_1	\$2,871,848	\$2,871,848	DENIED
2017-01298	2051603158	TAX RECOURSE LLC	DOR_1	\$2,624,882	\$2,624,882	DENIED
2017-01299	2042270000	TAX RECOURSE LLC	DOR_1	\$2,674,643	\$2,674,643	DENIED
2017-01300	0667960000	TAX RECOURSE LLC	DOR_1	\$2,203,802	\$2,203,802	DENIED
2017-01301	0856105010	TAX RECOURSE LLC	DOR_1	\$2,386,989	\$2,386,989	DENIED
2017-01302	0119526106	TAX RECOURSE LLC	DOR_1	\$2,712,357	\$2,712,357	DENIED
2017-01303	0044570300	TAX RECOURSE LLC	DOR_1	\$2,564,041	\$2,564,041	DENIED
2017-01304	0786610100	TAX RECOURSE LLC	DOR_1	\$2,647,777	\$2,647,777	DENIED
2017-01305	1060070000	TAX RECOURSE LLC	DOR_1	\$2,615,508	\$2,615,508	DENIED
2017-01306	1729830000	TAX RECOURSE LLC	DOR_1	\$2,496,538	\$2,496,538	DENIED
2017-01307	0031170020	TAX RECOURSE LLC	DOR_1	\$2,711,983	\$2,711,983	DENIED
2017-01308	1028860000	TAX RECOURSE LLC	DOR_1	\$2,612,505	\$2,612,505	DENIED
2017-01309	1945140000	TAX RECOURSE LLC	DOR_1	\$703,600	\$703,600	DENIED
2017-01310	0054910325	TAX RECOURSE LLC	DOR_1	\$2,372,309	\$2,372,309	DENIED
2017-01311	0658390000	TAX RECOURSE LLC	DOR_1	\$2,414,762	\$2,414,762	DENIED
2017-01312	0690530100	TAX RECOURSE LLC	DOR_1	\$2,559,351	\$2,559,351	DENIED
2017-01313	0335811052	TAX RECOURSE LLC	DOR_1	\$3,177,424	\$3,177,424	DENIED
2017-01314	2022920152	TAX RECOURSE LLC	DOR_1	\$2,394,582	\$2,394,582	DENIED
2017-01315	1944420000	TAX RECOURSE LLC	DOR_1	\$3,118,866	\$3,118,866	DENIED
2017-01316	0718940050	TAX RECOURSE LLC	DOR_1	\$2,888,560	\$2,888,560	DENIED
2017-01317	0747480460	TAX RECOURSE LLC	DOR_1	\$2,525,726	\$2,525,726	DENIED
2017-01318	1033740000	TAX RECOURSE LLC	DOR_1	\$2,280,819	\$2,280,819	DENIED
2017-01319	1100110000	TAX RECOURSE LLC	DOR_1	\$2,182,627	\$2,182,627	DENIED
2017-01320	0054501412	TAX RECOURSE LLC	DOR_1	\$2,546,071	\$2,546,071	DENIED
2017-01321	1572550100	TAX RECOURSE LLC	DOR_1	\$2,225,667	\$2,225,667	DENIED
2017-01322	1130730000	TAX RECOURSE LLC	DOR_1	\$3,421,110	\$2,350,000	GRANTED
2017-01323	1319480000	TAX RECOURSE LLC	DOR_1	\$3,097,923	\$3,097,923	DENIED
2017-01324	0190110750	TAX RECOURSE LLC	DOR_1	\$1,815,214	\$1,815,214	DENIED
2017-01325	1394200000	TAX RECOURSE LLC	DOR_1	\$1,430,040	\$1,430,040	DENIED
2017-01326	1452860000	TAX RECOURSE LLC	DOR_1	\$1,562,967	\$1,562,967	DENIED
2017-01327	0163530100	TAX RECOURSE LLC	DOR_1	\$2,081,844	\$2,081,844	DENIED
2017-01328	0443090000	TAX RECOURSE LLC	DOR_1	\$1,436,324	\$1,436,324	DENIED
2017-01329	0972480000	TAX RECOURSE LLC	DOR_1	\$1,361,520	\$1,361,520	DENIED
2017-01606	1185260000	KELLEY ROBERT E V JR	DOR_1	\$1,482,062	\$1,482,062	DENIED
2017-01668	0491502098	RYAN LLC	DOR_1	\$181,270	\$181,270	DENIED
2017-01705	0767381668	RYAN LLC	DOR_1	\$183,042	\$179,400	GRANTED
2017-01707	0768288516	RYAN LLC	DOR_1	\$243,960	\$210,633	GRANTED
2017-01708	0774525170	RYAN LLC	DOR_1	\$162,889	\$158,564	GRANTED
2017-01710	2032446132	RYAN LLC	DOR_1	\$139,150	\$138,420	GRANTED
2017-01712	2032446164	RYAN LLC	DOR_1	\$131,398	\$131,398	DENIED
2017-01713	2032742102	RYAN LLC	DOR_1	\$281,097	\$278,562	GRANTED
2017-01714	0733647608	RYAN LLC	DOR_1	\$182,874	\$182,874	DENIED

2017-01715	0646791366	RYAN LLC	DOR_1	\$104,797	\$104,797	DENIED
2017-01716	0188456132	RYAN LLC	DOR_1	\$227,899	\$227,899	DENIED
2017-01717	0776844134	RYAN LLC	DOR_1	\$244,799	\$242,657	GRANTED
2017-01720	0776818602	RYAN LLC	DOR_1	\$240,790	\$240,790	DENIED
2017-01721	1348310100	RYAN LLC	DOR_1	\$153,788	\$146,880	GRANTED
2017-01723	0672843724	RYAN LLC	DOR_1	\$213,746	\$209,617	GRANTED
2017-01727	0693260000	RYAN LLC	DOR_1	\$186,989	\$186,478	GRANTED
2017-01728	0697951558	RYAN LLC	DOR_1	\$140,972	\$131,350	GRANTED
2017-01729	0697951524	RYAN LLC	DOR_1	\$142,974	\$142,974	DENIED
2017-01731	0697952500	RYAN LLC	DOR_1	\$128,557	\$128,557	DENIED
2017-01732	0697952462	RYAN LLC	DOR_1	\$124,171	\$124,171	DENIED
2017-01733	0657300954	RYAN LLC	DOR_1	\$148,468	\$148,468	DENIED
2017-01734	0347190000	RYAN LLC	DOR_1	\$101,928	\$101,928	DENIED
2017-01735	0723087332	RYAN LLC	DOR_1	\$150,847	\$150,847	DENIED
2017-01736	0282690000	RYAN LLC	DOR_1	\$197,161	\$158,557	GRANTED
2017-01737	0347536056	RYAN LLC	DOR_1	\$164,954	\$164,954	DENIED
2017-01738	0723103736	RYAN LLC	DOR_1	\$187,459	\$187,459	DENIED
2017-01741	0592406318	RYAN LLC	DOR_1	\$221,190	\$221,190	DENIED
2017-01742	0347536044	RYAN LLC	DOR_1	\$175,408	\$175,408	DENIED
2017-01743	0880678260	RYAN LLC	DOR_1	\$221,545	\$221,545	DENIED
2017-01744	0880678146	RYAN LLC	DOR_1	\$253,333	\$253,333	DENIED
2017-01746	0701450950	RYAN LLC	DOR_1	\$193,155	\$193,155	DENIED
2017-01747	0738330140	RYAN LLC	DOR_1	\$191,273	\$185,094	GRANTED
2017-01748	0666382142	RYAN LLC	DOR_1	\$126,820	\$126,820	DENIED
2017-01749	0666880000	RYAN LLC	DOR_1	\$146,675	\$146,675	DENIED
2017-01750	0667554232	RYAN LLC	DOR_1	\$178,166	\$172,000	GRANTED
2017-01751	0666382148	RYAN LLC	DOR_1	\$127,112	\$127,112	DENIED
2017-01753	0667670606	RYAN LLC	DOR_1	\$144,001	\$144,001	DENIED
2017-01754	0667670646	RYAN LLC	DOR_1	\$130,232	\$130,232	DENIED
2017-01756	0668830340	RYAN LLC	DOR_1	\$125,898	\$125,898	DENIED
2017-01760	0698930000	RYAN LLC	DOR_1	\$207,094	\$207,094	DENIED
2017-01761	0674545016	RYAN LLC	DOR_1	\$123,887	\$123,887	DENIED
2017-01762	0737780688	RYAN LLC	DOR_1	\$163,771	\$158,704	GRANTED
2017-01763	0737780520	RYAN LLC	DOR_1	\$160,159	\$160,159	DENIED
2017-01764	0738330180	RYAN LLC	DOR_1	\$181,396	\$181,396	DENIED
2017-01765	0747485964	RYAN LLC	DOR_1	\$182,694	\$182,694	DENIED
2017-01766	0747485068	RYAN LLC	DOR_1	\$122,735	\$122,735	DENIED
2017-01767	0747629456	RYAN LLC	DOR_1	\$239,986	\$239,986	DENIED
2017-01768	0747486406	RYAN LLC	DOR_1	\$225,284	\$225,284	DENIED
2017-01769	0747486616	RYAN LLC	DOR_1	\$218,472	\$218,472	DENIED
2017-01770	0747486478	RYAN LLC	DOR_1	\$223,660	\$223,660	DENIED
2017-01771	0747622864	RYAN LLC	DOR_1	\$218,191	\$217,800	GRANTED
2017-01772	0747622952	RYAN LLC	DOR_1	\$209,405	\$202,211	GRANTED
2017-01773	0747623256	RYAN LLC	DOR_1	\$206,663	\$206,663	DENIED
2017-01774	0701450410	RYAN LLC	DOR_1	\$134,705	\$134,705	DENIED
2017-01775	0701450374	RYAN LLC	DOR_1	\$149,084	\$149,084	DENIED
2017-01777	0701450718	RYAN LLC	DOR_1	\$169,798	\$169,798	DENIED
2017-01778	0851550304	RYAN LLC	DOR_1	\$141,686	\$141,686	DENIED

2017-01779	0851960444	RYAN LLC	DOR_1	\$194,242	\$194,242	DENIED
2017-01780	0863081030	RYAN LLC	DOR_1	\$176,865	\$176,865	DENIED
2017-01781	0863088792	RYAN LLC	DOR_1	\$155,087	\$155,087	DENIED
2017-01782	0863085210	RYAN LLC	DOR_1	\$163,997	\$161,980	GRANTED
2017-01783	0863088796	RYAN LLC	DOR_1	\$140,923	\$140,923	DENIED
2017-01784	0746727206	RYAN LLC	DOR_1	\$123,446	\$114,492	GRANTED
2017-01785	0747486034	RYAN LLC	DOR_1	\$172,859	\$172,859	DENIED
2017-01786	0747486208	RYAN LLC	DOR_1	\$183,637	\$179,637	GRANTED
2017-01787	0747486198	RYAN LLC	DOR_1	\$191,056	\$191,056	DENIED
2017-01788	0747486360	RYAN LLC	DOR_1	\$224,467	\$224,467	DENIED
2017-01789	0747486216	RYAN LLC	DOR_1	\$184,978	\$183,230	GRANTED
2017-01790	0746727226	RYAN LLC	DOR_1	\$109,568	\$109,568	DENIED
2017-01791	0746727452	RYAN LLC	DOR_1	\$194,402	\$166,805	GRANTED
2017-01792	0746727228	RYAN LLC	DOR_1	\$161,997	\$130,429	GRANTED
2017-01794	0746727624	RYAN LLC	DOR_1	\$237,118	\$236,695	GRANTED
2017-01796	0747480792	RYAN LLC	DOR_1	\$159,496	\$159,496	DENIED
2017-01798	0052315864	RYAN LLC	DOR_1	\$110,492	\$97,785	GRANTED
2017-01800	0050695390	RYAN LLC	DOR_1	\$126,855	\$125,652	GRANTED
2017-01801	0767388226	RYAN LLC	DOR_1	\$227,179	\$212,700	GRANTED
2017-01802	0052317156	RYAN LLC	DOR_1	\$150,867	\$145,953	GRANTED
2017-01803	0159086178	RYAN LLC	DOR_1	\$135,353	\$132,000	GRANTED
2017-01805	0746727070	RYAN LLC	DOR_1	\$146,387	\$133,380	GRANTED
2017-01806	0883294424	RYAN LLC	DOR_1	\$207,138	\$207,138	DENIED
2017-01808	0883293696	RYAN LLC	DOR_1	\$288,059	\$288,059	DENIED
2017-01810	0883531956	RYAN LLC	DOR_1	\$428,656	\$428,656	DENIED
2017-01811	0883533820	RYAN LLC	DOR_1	\$230,648	\$230,648	DENIED
2017-01812	0883532418	RYAN LLC	DOR_1	\$266,316	\$266,316	DENIED
2017-01814	0883661060	RYAN LLC	DOR_1	\$192,608	\$192,608	DENIED
2017-01815	0770575530	RYAN LLC	DOR_1	\$171,632	\$171,632	DENIED
2017-01817	0636784356	RYAN LLC	DOR_1	\$129,187	\$129,187	DENIED
2017-01818	0542462296	RYAN LLC	DOR_1	\$144,917	\$144,917	DENIED
2017-01819	0085540000	RYAN LLC	DOR_1	\$144,282	\$144,282	DENIED
2017-01820	0770576114	RYAN LLC	DOR_1	\$217,884	\$217,884	DENIED
2017-01821	0029558062	RYAN LLC	DOR_1	\$316,749	\$316,749	DENIED
2017-01822	0883294628	RYAN LLC	DOR_1	\$223,105	\$223,105	DENIED
2017-01823	0724561236	RYAN LLC	DOR_1	\$223,624	\$220,571	GRANTED
2017-01824	0770576220	RYAN LLC	DOR_1	\$160,579	\$160,579	DENIED
2017-01826	0724561416	RYAN LLC	DOR_1	\$271,735	\$271,735	DENIED
2017-01827	0310556100	RYAN LLC	DOR_1	\$98,639	\$98,639	DENIED
2017-01828	0746727160	RYAN LLC	DOR_1	\$113,902	\$105,570	GRANTED
2017-01829	0668832104	RYAN LLC	DOR_1	\$146,059	\$146,059	DENIED
2017-01830	0776878148	RYAN LLC	DOR_1	\$216,453	\$216,453	DENIED
2017-01833	0665095070	RYAN LLC	DOR_1	\$130,821	\$130,139	GRANTED
2017-01836	0665955368	RYAN LLC	DOR_1	\$195,213	\$195,213	DENIED
2017-01838	0667670586	RYAN LLC	DOR_1	\$123,234	\$123,234	DENIED
2017-01839	0747627008	RYAN LLC	DOR_1	\$154,037	\$154,037	DENIED
2017-01840	0747629500	RYAN LLC	DOR_1	\$258,478	\$258,478	DENIED
2017-01841	0225040000	RYAN LLC	DOR_1	\$195,015	\$192,236	GRANTED

2017-01842	0667671156	RYAN LLC	DOR_1	\$121,048	\$121,048	DENIED
2017-01843	0225040148	RYAN LLC	DOR_1	\$397,960	\$382,353	GRANTED
2017-01845	0880921226	RYAN LLC	DOR_1	\$364,353	\$364,353	DENIED
2017-01846	0857401238	RYAN LLC	DOR_1	\$130,964	\$130,964	DENIED
2017-01848	0672843904	RYAN LLC	DOR_1	\$284,782	\$283,710	GRANTED
2017-01849	0857401314	RYAN LLC	DOR_1	\$193,303	\$193,303	DENIED
2017-01850	0873480108	RYAN LLC	DOR_1	\$229,041	\$229,041	DENIED
2017-01852	0776878320	RYAN LLC	DOR_1	\$205,923	\$205,923	DENIED
2017-01854	0592484412	RYAN LLC	DOR_1	\$277,900	\$275,918	GRANTED
2017-01855	0190300830	RYAN LLC	DOR_1	\$308,400	\$308,400	DENIED
2017-01856	1695990100	RYAN LLC	DOR_1	\$104,159	\$104,159	DENIED
2017-01857	1483330000	RYAN LLC	DOR_1	\$101,058	\$97,585	GRANTED
2017-01858	1508870000	RYAN LLC	DOR_1	\$167,040	\$154,876	GRANTED
2017-01859	1522370000	RYAN LLC	DOR_1	\$83,295	\$78,288	GRANTED
2017-01861	2010350000	RYAN LLC	DOR_1	\$162,888	\$152,460	GRANTED
2017-01862	2004440000	RYAN LLC	DOR_1	\$149,470	\$149,328	GRANTED
2017-01863	2010390000	RYAN LLC	DOR_1	\$154,798	\$138,380	GRANTED
2017-01864	2013270000	RYAN LLC	DOR_1	\$106,069	\$90,913	GRANTED
2017-01865	0383770230	RYAN LLC	DOR_1	\$149,735	\$143,929	GRANTED
2017-01866	0872588326	RYAN LLC	DOR_1	\$250,083	\$250,083	DENIED
2017-01867	0096240000	RYAN LLC	DOR_1	\$141,363	\$134,937	GRANTED
2017-01868	0035190220	RYAN LLC	DOR_1	\$474,173	\$474,173	DENIED
2017-01869	0592280524	RYAN LLC	DOR_1	\$212,801	\$212,801	DENIED
2017-01871	0030304234	RYAN LLC	DOR_1	\$155,503	\$155,503	DENIED
2017-01872	0115000000	RYAN LLC	DOR_1	\$134,746	\$134,746	DENIED
2017-01873	0116720000	RYAN LLC	DOR_1	\$142,878	\$141,188	GRANTED
2017-01874	0116520000	RYAN LLC	DOR_1	\$159,582	\$133,227	GRANTED
2017-01875	0412030000	RYAN LLC	DOR_1	\$94,315	\$90,936	GRANTED
2017-01880	0871826614	RYAN LLC	DOR_1	\$231,466	\$231,466	DENIED
2017-01881	0883294576	RYAN LLC	DOR_1	\$219,092	\$216,984	GRANTED
2017-01882	0883533114	RYAN LLC	DOR_1	\$176,592	\$176,592	DENIED
2017-01883	0883533354	RYAN LLC	DOR_1	\$163,336	\$163,336	DENIED
2017-01886	0883660884	RYAN LLC	DOR_1	\$327,169	\$327,169	DENIED
2017-01888	2032743130	RYAN LLC	DOR_1	\$191,422	\$191,422	DENIED
2017-01892	1000700000	RYAN LLC	DOR_1	\$97,722	\$96,645	GRANTED
2017-01893	0976830000	RYAN LLC	DOR_1	\$157,107	\$140,800	GRANTED
2017-01894	0592261010	RYAN LLC	DOR_1	\$354,899	\$354,899	DENIED
2017-01895	0977870100	RYAN LLC	DOR_1	\$160,148	\$138,274	GRANTED
2017-01896	1747550050	RYAN LLC	DOR_1	\$103,814	\$99,292	GRANTED
2017-01897	1599730100	RYAN LLC	DOR_1	\$64,592	\$64,592	DENIED
2017-01898	1599730000	RYAN LLC	DOR_1	\$64,592	\$64,592	DENIED
2017-01899	1388810000	RYAN LLC	DOR_1	\$129,245	\$124,283	GRANTED
2017-01900	1390560005	RYAN LLC	DOR_1	\$112,941	\$105,820	GRANTED
2017-01901	1456940100	RYAN LLC	DOR_1	\$110,052	\$99,144	GRANTED
2017-01902	0883294446	RYAN LLC	DOR_1	\$253,657	\$253,657	DENIED
2017-01903	0867540508	RYAN LLC	DOR_1	\$209,874	\$209,874	DENIED
2017-01904	0867542080	RYAN LLC	DOR_1	\$144,228	\$144,228	DENIED
2017-01905	0867544062	RYAN LLC	DOR_1	\$176,368	\$176,368	DENIED

2017-01906	0870981936	RYAN LLC	DOR_1	\$233,861	\$233,861	DENIED
2017-01908	0872580836	RYAN LLC	DOR_1	\$220,753	\$220,753	DENIED
2017-01909	0873488024	RYAN LLC	DOR_1	\$205,628	\$205,628	DENIED
2017-01910	0874007032	RYAN LLC	DOR_1	\$244,703	\$228,850	GRANTED
2017-01911	0872587918	RYAN LLC	DOR_1	\$265,640	\$265,640	DENIED
2017-01913	0883294322	RYAN LLC	DOR_1	\$280,098	\$280,098	DENIED
2017-01914	0883294440	RYAN LLC	DOR_1	\$220,574	\$220,574	DENIED
2017-01915	0883294438	RYAN LLC	DOR_1	\$224,566	\$222,043	GRANTED
2017-01916	0883293766	RYAN LLC	DOR_1	\$239,049	\$239,049	DENIED
2017-01917	2051621134	RYAN LLC	DOR_1	\$271,578	\$262,848	GRANTED
2017-01918	0883294450	RYAN LLC	DOR_1	\$238,769	\$238,297	GRANTED
2017-01919	0883294678	RYAN LLC	DOR_1	\$203,160	\$203,160	DENIED
2017-01920	0883294524	RYAN LLC	DOR_1	\$229,315	\$229,315	DENIED
2017-01921	0883532090	RYAN LLC	DOR_1	\$350,630	\$350,630	DENIED
2017-01922	0867158630	RYAN LLC	DOR_1	\$171,485	\$171,485	DENIED
2017-01924	0777150308	RYAN LLC	DOR_1	\$182,195	\$179,236	GRANTED
2017-01925	0776878304	RYAN LLC	DOR_1	\$196,443	\$196,443	DENIED
2017-01926	0777192422	RYAN LLC	DOR_1	\$174,452	\$174,452	DENIED
2017-01927	0777211708	RYAN LLC	DOR_1	\$191,147	\$181,741	GRANTED
2017-01951	1948610000	KELLEY ROBERT E V JR	DOR_1	\$2,949,325	\$2,949,325	DENIED
2017-01960	0030304076	RYAN LLC	DOR_1	\$147,447	\$147,447	DENIED
2017-01961	0030304146	RYAN LLC	DOR_1	\$172,988	\$172,988	DENIED
2017-01963	0035442724	RYAN LLC	DOR_1	\$228,709	\$228,709	DENIED
2017-01964	0036806182	RYAN LLC	DOR_1	\$173,952	\$173,952	DENIED
2017-01965	0036808442	RYAN LLC	DOR_1	\$196,825	\$196,825	DENIED
2017-01967	0036809760	RYAN LLC	DOR_1	\$159,736	\$159,736	DENIED
2017-01968	0037301132	RYAN LLC	DOR_1	\$201,575	\$201,575	DENIED
2017-01969	0040391752	RYAN LLC	DOR_1	\$395,711	\$395,711	DENIED
2017-01970	0043251062	RYAN LLC	DOR_1	\$203,462	\$203,462	DENIED
2017-01971	0052317040	RYAN LLC	DOR_1	\$109,025	\$103,824	GRANTED
2017-01972	0055885636	RYAN LLC	DOR_1	\$202,306	\$196,234	GRANTED
2017-01973	0055885802	RYAN LLC	DOR_1	\$229,857	\$229,857	DENIED
2017-01976	0159086602	RYAN LLC	DOR_1	\$151,125	\$141,545	GRANTED
2017-01977	0159086714	RYAN LLC	DOR_1	\$111,903	\$111,903	DENIED
2017-01978	0723088098	RYAN LLC	DOR_1	\$235,125	\$235,125	DENIED
2017-01979	0723105708	RYAN LLC	DOR_1	\$176,807	\$176,256	GRANTED
2017-01980	0723108456	RYAN LLC	DOR_1	\$174,784	\$174,784	DENIED
2017-01982	0730725358	RYAN LLC	DOR_1	\$225,000	\$225,000	DENIED
2017-01983	0733182610	RYAN LLC	DOR_1	\$294,204	\$294,204	DENIED
2017-01985	0776818560	RYAN LLC	DOR_1	\$194,805	\$194,805	DENIED
2017-01986	0650263064	RYAN LLC	DOR_1	\$118,826	\$118,826	DENIED
2017-01988	0650265296	RYAN LLC	DOR_1	\$109,180	\$109,180	DENIED
2017-01989	0650265756	RYAN LLC	DOR_1	\$106,259	\$106,259	DENIED
2017-01990	0515320190	RYAN LLC	DOR_1	\$217,437	\$217,437	DENIED
2017-01992	0854756482	RYAN LLC	DOR_1	\$294,183	\$294,183	DENIED
2017-01993	0880677952	RYAN LLC	DOR_1	\$301,792	\$295,604	GRANTED
2017-01995	0592406634	RYAN LLC	DOR_1	\$206,058	\$206,058	DENIED
2017-01996	0594011364	RYAN LLC	DOR_1	\$348,947	\$348,947	DENIED

2017-01997	0594032478	RYAN LLC	DOR_1	\$265,678	\$265,678	DENIED
2017-01999	0650265554	RYAN LLC	DOR_1	\$112,361	\$112,361	DENIED
2017-02000	0663823008	RYAN LLC	DOR_1	\$105,101	\$105,101	DENIED
2017-02001	0663823544	RYAN LLC	DOR_1	\$127,986	\$127,986	DENIED
2017-02002	0666382002	RYAN LLC	DOR_1	\$117,767	\$115,596	GRANTED
2017-02004	0701450256	RYAN LLC	DOR_1	\$141,674	\$141,674	DENIED
2017-02005	0741246702	RYAN LLC	DOR_1	\$186,193	\$186,193	DENIED
2017-02006	0744821038	RYAN LLC	DOR_1	\$134,151	\$134,151	DENIED
2017-02007	0746727054	RYAN LLC	DOR_1	\$118,684	\$114,264	GRANTED
2017-02008	0746727202	RYAN LLC	DOR_1	\$146,674	\$124,373	GRANTED
2017-02009	0746727220	RYAN LLC	DOR_1	\$130,338	\$123,692	GRANTED
2017-02010	0747485990	RYAN LLC	DOR_1	\$159,292	\$159,292	DENIED
2017-02011	0747623218	RYAN LLC	DOR_1	\$238,130	\$214,880	GRANTED
2017-02012	0747623938	RYAN LLC	DOR_1	\$259,558	\$259,558	DENIED
2017-02016	0747626150	RYAN LLC	DOR_1	\$169,682	\$157,332	GRANTED
2017-02018	0747629434	RYAN LLC	DOR_1	\$248,849	\$248,849	DENIED
2017-02019	1419620000	RYAN LLC	DOR_1	\$155,932	\$146,400	GRANTED
2017-02020	1482681034	RYAN LLC	DOR_1	\$105,561	\$105,561	DENIED
2017-02021	0972940000	RYAN LLC	DOR_1	\$127,596	\$127,596	DENIED
2017-02022	0976080000	RYAN LLC	DOR_1	\$193,532	\$173,114	GRANTED
2017-02024	1612360000	RYAN LLC	DOR_1	\$300,069	\$266,839	GRANTED
2017-02026	1019940000	RYAN LLC	DOR_1	\$154,777	\$152,856	GRANTED
2017-02027	1491080000	RYAN LLC	DOR_1	\$97,352	\$89,787	GRANTED
2017-02028	2027090000	RYAN LLC	DOR_1	\$129,997	\$108,790	GRANTED
2017-02030	0567741378	RYAN LLC	DOR_1	\$175,010	\$175,010	DENIED
2017-02031	0659130698	RYAN LLC	DOR_1	\$156,490	\$154,415	GRANTED
2017-02032	0662680364	RYAN LLC	DOR_1	\$112,226	\$112,226	DENIED
2017-02034	0668832274	RYAN LLC	DOR_1	\$183,081	\$172,738	GRANTED
2017-02035	0857401512	RYAN LLC	DOR_1	\$134,724	\$134,724	DENIED
2017-02036	0857401558	RYAN LLC	DOR_1	\$132,143	\$132,143	DENIED
2017-02037	0857401654	RYAN LLC	DOR_1	\$132,896	\$132,896	DENIED
2017-02038	0857401658	RYAN LLC	DOR_1	\$129,914	\$129,914	DENIED
2017-02040	0043297380	RYAN LLC	DOR_1	\$246,427	\$246,427	DENIED
2017-02041	0767202654	RYAN LLC	DOR_1	\$197,615	\$197,615	DENIED
2017-02042	0535020000	RYAN LLC	DOR_1	\$89,672	\$85,884	GRANTED
2017-02045	0537350000	RYAN LLC	DOR_1	\$96,862	\$90,476	GRANTED
2017-02046	0378680000	RYAN LLC	DOR_1	\$87,821	\$80,549	GRANTED
2017-02048	0667554102	RYAN LLC	DOR_1	\$178,336	\$164,300	GRANTED
2017-02049	0697951872	RYAN LLC	DOR_1	\$129,258	\$126,798	GRANTED
2017-02050	0697952088	RYAN LLC	DOR_1	\$129,076	\$129,076	DENIED
2017-02054	0052316362	RYAN LLC	DOR_1	\$105,063	\$105,063	DENIED
2017-02055	0052316918	RYAN LLC	DOR_1	\$159,507	\$154,907	GRANTED
2017-02056	0665095026	RYAN LLC	DOR_1	\$133,833	\$117,669	GRANTED
2017-02057	0446290000	RYAN LLC	DOR_1	\$93,555	\$85,484	GRANTED
2017-02371	T0166250000	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$530,160	\$530,160	DENIED
2017-02373	T0166262000	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$258,240	\$258,240	DENIED
2017-02374	T0166263000	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$636,690	\$636,690	DENIED
2017-02375	T0166300000	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$549,440	\$549,440	DENIED

2017-02376	T0166310000	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$648,960	\$648,960	DENIED
2017-02377	T0166310004	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$366,050	\$366,050	DENIED
2017-02379	T0203020000	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$532,670	\$532,670	DENIED
2017-02380	T0376610000	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$653,300	\$653,300	DENIED
2017-02381	T0419990383	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$369,270	\$369,270	DENIED
2017-02387	T0431110000	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$2,419,370	\$2,419,370	DENIED
2017-02426	T0420105190	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$162,530	\$162,530	DENIED
2017-02427	T0420068734	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$228,010	\$228,010	DENIED
2017-02428	T0420116006	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$17,238,600	\$17,238,600	DENIED
2017-02432	T0343040000	ASSESSMENT TECHNOLOGIES LTD	DOR_2	\$5,040,350	\$5,040,350	DENIED
2017-03292	0515640104	PARADIGM TAX GROUP	DOR_1	\$5,265,726	\$5,265,726	DENIED
2017-03324	0678972014	PARADIGM TAX GROUP	DOR_1	\$1,899,161	\$1,899,161	DENIED
2017-03325	0592282062	PARADIGM TAX GROUP	DOR_1	\$1,762,900	\$1,762,900	DENIED
2017-03326	2032740700	PARADIGM TAX GROUP	DOR_1	\$3,801,466	\$3,801,466	DENIED
2017-03349	1599215000	PARADIGM TAX GROUP	DOR_1	\$1,730,500	\$1,730,500	DENIED
2017-03362	0279930000	PARADIGM TAX GROUP	DOR_1	\$1,553,800	\$1,553,800	DENIED
2017-03363	0279930202	PARADIGM TAX GROUP	DOR_1	\$2,972,600	\$2,972,600	DENIED
2017-03364	0279930204	PARADIGM TAX GROUP	DOR_1	\$2,849,200	\$2,849,200	DENIED
2017-03365	0279930205	PARADIGM TAX GROUP	DOR_1	\$993,900	\$993,900	DENIED
2017-03366	0279930206	PARADIGM TAX GROUP	DOR_1	\$3,930,080	\$3,930,080	DENIED
2017-03367	0279930208	PARADIGM TAX GROUP	DOR_1	\$3,016,200	\$3,016,200	DENIED
2017-03371	0273130200	PARADIGM TAX GROUP	DOR_1	\$8,732,210	\$8,732,210	DENIED
2017-03376	1411800400	PARADIGM TAX GROUP	DOR_1	\$2,558,662	\$2,558,662	DENIED
2017-03377	1411800000	PARADIGM TAX GROUP	DOR_1	\$4,684,900	\$4,684,900	DENIED
2017-03384	0777250100	PARADIGM TAX GROUP	DOR_1	\$4,618,000	\$4,618,000	DENIED
2017-03402	0489140000	PARADIGM TAX GROUP	DOR_1	\$2,231,066	\$2,231,066	DENIED
2017-03422	0679767580	PARADIGM TAX GROUP	DOR_1	\$1,473,500	\$1,473,500	DENIED
2017-03424	0021000100	PARADIGM TAX GROUP	DOR_1	\$5,930,100	\$5,930,100	DENIED
2017-03440	1963052122	BARTOS CHRISTINE	DOR_1	\$403,816	\$318,750	GRANTED
2017-03443	0871825854	BABU THOMAS	DOR_1	\$344,685	\$344,685	DENIED

Total Petitions
404

Total Folios
404

Value Adjustment Board

Hillsborough County, Florida

March 6, 2018

Legal Advertising
Tampa Bay Times
490 1st. Ave. S.
St. Petersburg, FL 33705

Re: Notice of Meeting Advertisement

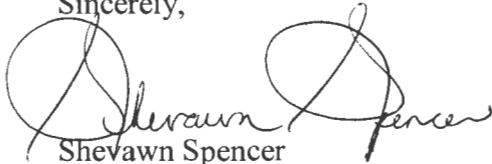
Good Morning,

We would like the attached "Notice of Meeting" published as a legal line in the classified section of your newspaper, to run on Wednesday, March 14, 2018. **Please, do not run this ad on TBO.com.**

Please provide this office with an affidavit of the Proof of Publication. Bill this to the Hillsborough County Value Adjustment Board, Account Number 130043.

If you need further information, please contact me at (813) 307-7115, or Will Caban, at (813) 307-7081.

Sincerely,



Shevawn Spencer
Director
Official Records/Tax Deeds/BOCC Records/VAB

Attachment

TAXPAYER NOTICE
MEETING OF THE HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD

The Value Adjustment Board will meet on Wednesday, March 28, 2018, at 9:00 a.m., in the County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL, 33602. The purpose of this meeting is for the VAB to take public comment, approve minutes, approve Phase III 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.

▼ Value Adjustment Board Scheduled Hearings, Meetings, and Agendas

Additional meeting information and a current agenda will be posted as they become available.

NOTE: Meetings may be canceled, continued, or rescheduled without notice.

Current VAB meeting agenda

Upcoming VAB Meetings	Date/Time	Location and/or Subject
Phase III Recommended Decisions	Wednesday, March 28, 2018; 9:00 a.m.	County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL 33602. The purpose of this meeting is for the VAB to take public comments, approve minutes, approve Phase III Recommended Decisions, and other VAB related matters.

EVENT ● Public Meetings

DATE March 28, 2018 | 9:00 AM

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Value Adjustment Board

The purpose of this meeting is for the Value Adjustment Board (VAB) to take public comment, approve minutes, approve Phase III Recommended Decisions, and other VAB matters.

Event Details

- LOCATION** County Center
601 E. Kennedy Blvd.
2nd Floor, Boardroom
Tampa FL, 33602
- DATE** March 28, 2018 | 9:00 AM
- CONTACT** Shevawn Spencer
Value Adjustment Board
P (813) 307-7115

[AGENDA](#)

