

**VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY**  
**AGENDA**  
**January 28, 2025**  
**10:30 A.M.**  
**Via Communications Media Technology**

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 I 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.hillsclerk.com/Additional-Services/Value-Adjustment-Board/Speak-at-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 petition number and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve Phase I Recommended Decisions**
4. **Approve the September 30, 2024 VAB Meeting Minutes**
5. Other VAB Matters
  - a. Correspondence
  - b. Meeting Notice
  - c. The next meeting is scheduled for Wednesday, April 2, 2025 at 9:30AM.
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.**

# Value Adjustment Board

## Special Magistrate's Recommendations

Value Adjustment Board meeting held on 1/28/2025 10:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2024-00004	0672100000	CHAMP KEVIN M & CLAUDIA	DOR_3	\$691,482	\$691,482	\$0	DENIED
2024-00014	1689310000	COLON MIGUEL	DOR_4	\$535,313	\$535,313	\$0	DENIED
2024-00015	0615690024	BRADLEY ERIN & MCALEER NATALYA	DOR_4	\$428,606	\$428,606	\$0	DENIED
2024-00022	0870120000	HUDSON JAMES L & JAMIE L	DOR_3	\$520,320	\$230,620	\$(289,700)	GRANTED
2024-00058	0637480000	BLAZER RANDALL SCOTT & AGATA M	DOR_3	\$210,749	\$185,730	\$(25,019)	GRANTED
2024-00063	0876860500	BENNETT RUSSELL E & BRITTANY J	DOR_3	\$546,284	\$546,284	\$0	DENIED
2024-00066	0805480000	BUONAMIA VICTOR L.	DOR_3	\$299,157	\$299,157	\$0	DENIED
2024-00069	0040393826	JERMAN MICHAEL ALLEN	DOR_1	\$650,349	\$650,349	\$0	DENIED
2024-00091	0776817022	BALLOU DAWN	DOR_1	\$300,668	\$300,668	\$0	GRANTED
2024-00093	0871440000	JACOB SAM & ELIZABETH	DOR_1	\$531,214	\$425,000	\$(106,214)	GRANTED
2024-00094	0871440000	JACOB SAM & ELIZABETH	DOR_30	\$531,214	\$531,214	\$0	DENIED
2024-00096	0805400000	BUONAMIA VICTOR L	DOR_3	\$212,424	\$212,424	\$0	DENIED
2024-00097	0805400050	BUONAMIA VICTOR L	DOR_3	\$197,515	\$197,515	\$0	DENIED
2024-00099	0805410000	BUONAMIA VICTOR L	DOR_3	\$633,801	\$633,801	\$0	DENIED
2024-00100	0805410100	BUONAMIA VICTOR L	DOR_3	\$191,804	\$191,804	\$0	DENIED
2024-00154	0809411506	BARTHLE DREW A JR & LINDSAY S	DOR_1	\$555,768	\$555,768	\$0	DENIED
2024-00215	1324273622	BOSE PRATIM AND BIJAYA	DOR_1	\$886,173	\$886,173	\$0	DENIED
2024-00288	1213580000	BABB HOWARD CASSADY & JAMIE K	DOR_1	\$2,991,841	\$2,991,841	\$0	DENIED
2024-00290	1415890000	BARZAGA DIANGO PARRA & PEREZ	DOR_1	\$256,512	\$256,512	\$0	DENIED
2024-00291	1409360000	DIANELVIS PARRA BARZAGA DIANGO PARRA & PEREZ	DOR_1	\$119,262	\$119,262	\$0	DENIED
2024-00292	0768286044	DIANELVIS PARRA DIGGS KATARINA	DOR_1	\$322,616	\$322,616	\$0	DENIED
2024-00313	0813750100	DICKINSON DEAN K	DOR_1	\$551,622	\$551,622	\$0	DENIED
2024-00314	1220150000	MASTRO STEPHEN & STEPHANIE M	DOR_1	\$988,015	\$988,015	\$0	DENIED
2024-00535	1863175094	TAHSINI HASSAN & SAMIRA	DOR_1	\$326,420	\$326,420	\$0	DENIED
2024-00537	1863175034	TAHSINI NIKTA	DOR_1	\$221,362	\$221,362	\$0	DENIED
2024-00668	1357322072	ALBERTO A DE ALEJO JR/TRUSTEE	DOR_1	\$547,505	\$547,505	\$0	DENIED
2024-00671	1375270000	WFL USA LLC	DOR_1	\$208,927	\$208,927	\$0	DENIED
2024-00672	1808380000	WFL USA LLC	DOR_1	\$259,306	\$259,306	\$0	DENIED
2024-00673	1333900000	WFL USA LLC	DOR_1	\$283,817	\$283,817	\$0	DENIED
2024-00674	1339520000	WFL USA LLC	DOR_1	\$263,547	\$263,547	\$0	DENIED
2024-00754	0352310000	ITAX PROPERTY TAX APPEALS	DOR_1	\$2,598,742	\$2,598,742	\$0	DENIED
2024-00756	0385920000	ITAX PROPERTY TAX APPEALS	DOR_1	\$730,832	\$730,832	\$0	DENIED
2024-00757	0861040000	ITAX PROPERTY TAX APPEALS	DOR_1	\$419,920	\$419,920	\$0	DENIED
2024-00758	1383940001	ITAX PROPERTY TAX APPEALS	DOR_1	\$440,348	\$440,348	\$0	DENIED
2024-00764	0656835602	ITAX PROPERTY TAX APPEALS	DOR_1	\$513,234	\$513,234	\$0	DENIED
2024-00829	1575930200	REINHART JAMES & LISA	DOR_1	\$229,460	\$229,460	\$0	DENIED
2024-00830	1717810005	REINHART JAMES & LISA	DOR_1	\$469,766	\$469,766	\$0	DENIED
2024-00831	0828140000	OLDHAM CRAIG L	DOR_1	\$864,214	\$864,214	\$0	DENIED
2024-00880	0402115512	INTEGRATAX, INC.	DOR_1	\$2,400,831	\$2,400,831	\$0	GRANTED
2024-00927	0594031622	BASS MICHAEL CARL & CHRISTINA HOLMES	DOR_1	\$108,995	\$108,995	\$0	DENIED

# Value Adjustment Board

## Special Magistrate's Recommendations

Value Adjustment Board meeting held on 1/28/2025 10:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2024-00929	1754360012	ASMITA LLC	DOR_1	\$9,520,510	\$9,520,510	\$0	DENIED
2024-01014	0374766020	ALIMBAEV ABDUVAKHOB	DOR_1	\$459,423	\$459,423	\$0	DENIED
2024-01015	0374766020	ALIMBAEV ABDUVAKHOB	DOR_3	\$459,423	\$459,423	\$0	DENIED
2024-01016	0374766020	ALIMBAEV ABDUVAKHOB	DOR_30	\$459,423	\$459,423	\$0	DENIED
2024-01068	0016110000	DAYE CHRISTOPHER M	DOR_1	\$594,420	\$571,279	\$(23,141)	GRANTED
2024-01122	0610050000	BARTLETT BYRON	DOR_1	\$48,009	\$48,009	\$0	DENIED
2024-01217	1121290000	MANDLER NATHAN, ESQ.	DOR_1	\$5,154,769	\$5,154,769	\$0	DENIED
2024-01219	1989220000	MANDLER NATHAN, ESQ.	DOR_1	\$94,813,100	\$94,813,100	\$0	DENIED
2024-01220	0271220000	MANDLER NATHAN, ESQ.	DOR_1	\$14,744,700	\$14,744,700	\$0	DENIED
2024-01222	1085700000	MANDLER NATHAN, ESQ.	DOR_1	\$2,988,920	\$2,988,920	\$0	DENIED
2024-01223	0464530000	MANDLER NATHAN, ESQ.	DOR_1	\$1,749,900	\$1,749,900	\$0	DENIED
2024-01224	0280660000	MANDLER NATHAN, ESQ.	DOR_1	\$6,787,900	\$6,787,900	\$0	DENIED
2024-01225	0280700000	MANDLER NATHAN, ESQ.	DOR_1	\$3,420,100	\$3,420,100	\$0	DENIED
2024-01226	0401115048	MANDLER NATHAN, ESQ.	DOR_1	\$917,299	\$917,299	\$0	DENIED
2024-01228	0401115002	MANDLER NATHAN, ESQ.	DOR_1	\$2,699,200	\$2,699,200	\$0	DENIED
2024-01229	0280230000	MANDLER NATHAN, ESQ.	DOR_1	\$2,245,100	\$2,245,100	\$0	DENIED
2024-01230	0239432200	MANDLER NATHAN, ESQ.	DOR_1	\$3,127,400	\$3,127,400	\$0	DENIED
2024-01231	0239432205	MANDLER NATHAN, ESQ.	DOR_1	\$965,406	\$965,406	\$0	DENIED
2024-01232	0239432204	MANDLER NATHAN, ESQ.	DOR_1	\$6,658,960	\$6,658,960	\$0	DENIED
2024-01233	0239490050	MANDLER NATHAN, ESQ.	DOR_1	\$3,314,400	\$3,314,400	\$0	DENIED
2024-01251	1943720000	BAY STREET STUDIO LLC	DOR_1	\$1,386,636	\$1,301,000	\$(85,636)	GRANTED
2024-01269	0429780000	WEISS ROBINSON SABRINA, ESQ	DOR_1	\$1,986,606	\$1,986,606	\$0	DENIED
2024-01269	0429780000	WEISS ROBINSON SABRINA, ESQ	DOR_1	\$1,986,606	\$1,986,606	\$0	DENIED
2024-01272	1142940100	WEISS ROBINSON SABRINA, ESQ	DOR_1	\$51,336,400	\$51,336,400	\$0	DENIED
2024-01277	0432748900	WEISS ROBINSON SABRINA, ESQ	DOR_1	\$3,869,400	\$3,869,400	\$0	DENIED
2024-01652	0625540216	DIAZ DELVIS H	DOR_1	\$239,860	\$239,860	\$0	DENIED
2024-02077	0067020100	ITAX PROPERTY TAX APPEALS	DOR_1	\$14,685,500	\$14,685,500	\$0	DENIED
2024-02078	1420070000	ITAX PROPERTY TAX APPEALS	DOR_1	\$2,944,896	\$2,944,896	\$0	DENIED
2024-02376	0000180020	REILLY ALICIA ANN & CHRISTINE BERLET	DOR_34	\$700,047	\$700,047	\$0	DENIED
2024-02378	0163297634	BAKER JACQUELINE SPRINGSTON	DOR_1	\$545,184	\$545,184	\$0	DENIED
2024-05570	0403760150	ABATEMENT INC.	DOR_1	\$5,262,600	\$5,262,600	\$0	DENIED
2024-05571	0421455090	ABATEMENT INC.	DOR_1	\$5,646,500	\$5,179,000	\$(467,500)	GRANTED

Total Petitions	Total Taxable Value Before Change	Total Taxable Value After Change	Total Taxable Value Reduction
<b>71</b>	<b>\$ 275,758,532</b>	<b>\$ 274,761,322</b>	<b>\$(997,210)</b>

SEPTEMBER 30, 2024 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Monday, September 30, 2024, at 2:00 p.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Vice Chair Hillsborough County School Board member Patti Rendon, Commissioner Donna Cameron Cepeda, and citizen appointee Ron Dyser.

The following members were absent: Chair Pat Kemp and citizen appointee Shawn Simon.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

Vice Chair Rendon called the meeting to order at 2:02 p.m. and led in the pledge of allegiance to the flag.

- a. Purpose of Meeting: Extend the Tax Rolls, Approve Minutes, and Other VAB Matters

Vice Chair Rendon highlighted the meeting purpose.

2. Public Comments **None.**

3. Approve the August 26, 2024, Meeting Minutes

Vice Chair Rendon called for a motion to approve the minutes from August 26, 2024. **Mr. Dyser moved to approve the minutes, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Chair Kemp and Mr. Simon were absent.)

4. Certify the 2024 Real and Tangible Assessment Rolls and Authorize the Chair to Sign Certificate of VAB for Each Roll, so the 2024 Tax Rolls could be Extended

Vice Chair Rendon summarized the item and sought a motion. **Mr. Dyser so moved, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.** (Chair Kemp and Mr. Simon were absent.)

MONDAY, SEPTEMBER 30, 2024

5. Other VAB Matters

a. Department of Revenue Training Certificates

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, discussed the item. VAB Counsel Rinky Parwani stated the new magistrate orientation was completed.

b. Meeting Notice

Ms. Sweet-Grant confirmed the meeting was properly noticed and advertised and the next meeting would be scheduled for January 2025.

6. Adjournment

There being no further business, the meeting was adjourned at 2:06 p.m.

READ AND APPROVED: \_\_\_\_\_  
CHAIR

ATTEST:  
CINDY STUART, CLERK

By: \_\_\_\_\_  
Deputy Clerk

jr

DRAFT

**From:** [VanArsdall, Rick - CLERK](#)  
**To:** [Sweet, Sharon](#); [Toro, Daniela](#)  
**Subject:** FW: ALERT (MEDIUM): Property Tax Relief for Catastrophic Events  
**Date:** Thursday, October 17, 2024 8:34:43 AM  
**Attachments:** [A Florida Homeowner's Guide -Catastrophic Event Property Damage.pdf](#)

Just an FYI.

**From:** Info Flclerks <info@flclerks.com>  
**Sent:** Wednesday, October 2, 2024 3:12 PM  
**Subject:** [EXTERNAL] ALERT (MEDIUM): Property Tax Relief for Catastrophic Events

**CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. You are our best defense!!!**

FLORIDA COURT CLERKS & COMPTROLLERS INFORMATION BOX			
Intended audience:	Clerks and Comptrollers, Clerks and Comptrollers' staff	Category:	Clerk and Comptroller Administration, Comptroller Duties
Priority:	Medium	Action required:	The Florida Department of Revenue's (DOR) Property Tax Oversight (PTO) has requested Florida Court Clerks & Comptrollers share the attached "A Florida Homeowner's Guide: Catastrophic Event Property Damage with Clerks and Comptrollers.
Clerk outreach:	No external outreach is needed.		

**Dear Court Clerks and Comptrollers:**

The Florida Department of Revenue's (DOR) Property Tax Oversight (PTO) has requested Florida Court Clerks & Comptrollers share the below message to Clerks and Comptrollers.

[Section 197.319](#), F.S., provides for a refund of a portion of property taxes for residential improvements rendered uninhabitable for at least 30 days due to a catastrophic event.

DOR has developed [A Florida Homeowner's Guide: Catastrophic Event Property Damage](#), a Frequently Asked Questions document, to provide information to homeowners impacted by a catastrophic event. This document can be found on [the PTO's website](#) and is attached for your convenience.

Please send any questions to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

Thank you,

Kristin



**KRISTIN FRANK, CMP**  
Member Services Outreach and Publication Manager  
Direct (850) 577-4515  
kfrank@flclerks.com

[www.FLClerks.com](http://www.FLClerks.com) [f/FloridaClerks](#) [t/FloridaClerks](#)

This email is intended for the addressee(s) indicated above only. It may contain information that is privileged, confidential, or otherwise protected from disclosure. Any dissemination, review, or use of this email or its contents by persons other than the addressee is strictly prohibited. If you have received this email in error, please delete it immediately.



*Help Clerks and  
their Staff Directly  
Impacted by  
Hurricane Helene*  
**DONATE TODAY!**



<https://gofund.me/e018ef59>

17974

# Tampa Bay Times

Published Daily

STATE OF FLORIDA } ss

COUNTY OF HILLSBOROUGH County

Before the undersigned authority personally appeared Deirdre Bonett who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hillsborough County, Florida that the attached copy of advertisement being a Legal Notice in the matter VAB Meeting Notice was published in said newspaper by print in the issues of 01/12/25 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. 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 of Affiant 

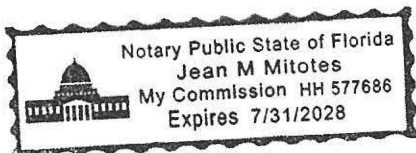
Sworn to and subscribed before me this **01/12/2025**

Signature of Notary of Public

Personally known  or produced identification.

Type of identification produced \_\_\_\_\_





**TAXPAYER NOTICE  
MEETING OF THE HILLSBOROUGH COUNTY  
VALUE ADJUSTMENT BOARD**

The Value Adjustment Board will meet on Tuesday, January 28, 2024, at 10:30 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://www.hillsboroughcounty.org/en/calendar>.

The purpose of this meeting is for the VAB to take public comment, approve Phase I Recommended Decisions, Approve Minutes, 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.  
January 12, 2025 17974








# Value Adjustment Board Meeting

Home / Events / Value Adjustment Board Meeting / 1/28/2025, 10:30 AM EST

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

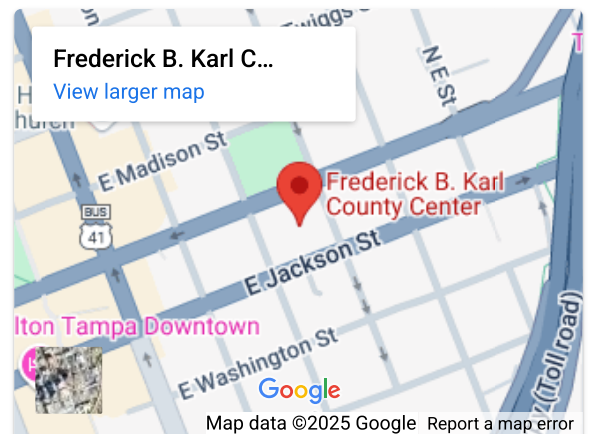
 **January 28, 2025, 10:30 AM EST - 11:30 AM EST**

 County Center, 2nd Floor Boardroom

 In-Person & Virtual (Hybrid)

---

Phase I Meeting



**Center**

601 E. Kennedy Blvd.  
Tampa, FL 33602




- 900

**HOURS**  
Monday to Friday 8 AM to 5 PM


## 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.

 Week
 Month
 Year

<
**2025**
>

 **1/28/2025, 10:30 AM EST**

**County Center, 2nd Floor Boardroom**

Phase I Meeting

- 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