

**VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY**  
**AGENDA**  
**May 14, 2019**  
**9:30 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 IV Recommended Decisions, Certify Tax Rolls 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 speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve the minutes of the April 10, 2019, Meeting**
4. **Approve Phase IV Recommended Decisions, Including Items Pulled at the February 27, 2019 and April 10, 2019 Meeting**
5. Certify the 2018 Real and Tangible Assessment Rolls
  - a. **Authorize the Chairman to Sign the Certificate of VAB (Form DR488) Final Certification for Each Roll**
  - b. **Authorize the Clerk's Office to Publish the 2018 Notice of Tax Impact**
6. Other VAB Matters
  - a. 2018 VAB Statistics
  - b. Correspondence
  - c. Meeting Notice
  - d. The next meeting is scheduled for Wednesday, July 24, 2019, at 9:30 a.m.
7. 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.**

APRIL 10, 2019 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Wednesday, April 10, 2019, 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 Pat Kemp, Hillsborough County School Board member Melissa Snively, and citizen appointee Ron Dyser.

The following member was absent: Citizen appointee Eric Seidel.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

▶ Chairman Murman called the meeting to order at 9:32 a.m. Ms. Snively led in the pledge of allegiance to the flag.

- a. Purpose of Meeting: Approve Minutes, Approve Phase III Recommended Decisions, and Handle Other VAB Matters.

▶ Chairman Murman summarized the meeting purpose.

2. Public Comments

▶ Mr. David Campbell, Petitions 2018-01107 and 2018-01108, distributed information and questioned the lack of evidence/support for the property value ruling. Responding to Chairman Murman, VAB Counsel Rinky Parwani expounded on VAB/petitioner options. Chairman Murman was inclined to remand the petitions for review. Dialogue occurred. ▶ Regarding the submitted information, Mr. Dyser asked about the recommended land value calculations. ▶ Commissioner Kemp moved to remand, seconded by Ms. Snively. (The motion was not voted on.) Chairman Murman announced action would be taken on the petitions later.

▶ Ms. Lori Ronson, Petition 2018-00042, noted the lack of consensus on the property value. Attorney Parwani remarked on VAB's purview and offered guidance. Discussion ensued on possible options. ▶ Mr. Dyser pointed out VAB/magistrate inability to override the State statutes.

3. Approve the Minutes of the February 27, 2019, Meeting

▶ **Commissioner Kemp so moved, seconded by Mr. Dyser, and carried four to zero.** (Mr. Seidel was absent.)

WEDNESDAY, APRIL 10, 2019

4. Approve Phase III Recommended Decisions, Including Items Pulled at the January 30, 2019, Meeting

▶ After Chairman Murman verified the recommended actions, ▶ **Commissioner Kemp so moved to remand.** Chairman Murman confirmed Petitions 2018-01108 and 2018-01107 as the remanded petitions. ▶ **Ms. Snively seconded the motion, which carried four to zero.** (Mr. Seidel was absent.)

▶ Chairman Murman sought a motion to approve the Phase III recommended decisions. **Mr. Dyser so moved, seconded by Commissioner Kemp, and carried four to zero.** (Mr. Seidel was absent.)

5. Other VAB Matters

a. Correspondence

b. Meeting Notice

c. The next meeting was scheduled for Tuesday, May 14, 2019, at 9:30 a.m.

▶ Attorney Parwani remarked on VAB procedures regarding on-the-record comments and responded to inquiries. ▶ Ms. Sharon Sweet-Grant, Board Records/VAB, announced the meeting notice had been properly advertised. Attorney Parwani reported on the new magistrate hearing for Petition 2018-00049, to which Chairman Murman observed roosters and loud music had been added to the petition's grievances. Attorney Parwani referenced background material.

WEDNESDAY, APRIL 10, 2019

6. Adjournment

▶ There being no further business, the meeting was adjourned at 10:00 a.m.

READ AND APPROVED: \_\_\_\_\_  
CHAIRMAN

ATTEST:  
PAT FRANK, CLERK

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

jh

DRAFT

**Board Requested New Hearing from Phase II VAB Meeting on February 27, 2019:**

2018-00049	0164600000	Lawrance Properties LLC	Classification	Granted
------------	------------	-------------------------	----------------	---------

**Board Requested New Hearing from Phase III VAB Meeting on April 10, 2019:**

2018-01107	0165250100	David R. Campbell	Value	Denied
------------	------------	-------------------	-------	--------

2018-01108	0165250050	David R. Campbell	Value	Denied
------------	------------	-------------------	-------	--------



**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 # 2018-00049	Parcel ID 0164600000
Petitioner name LAWRENCE PROPERTIES LLC The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 14316 LAKE MAGDALENE BLVD TAMPA, FL 33618

**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	226,551.00	193,830.00	193,830.00
2. Assessed or classified use value,* if applicable	226,551.00	161,149.00	156,964.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	226,551.00	161,149.00	156,964.00

\*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 checked="" type="checkbox"/> Use classification, specify agricultural
<input type="checkbox"/> Parent/grandparent assessment reduction	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Use exemption, specify	<input type="checkbox"/> Qualifying improvement
<input 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**  
The petition was granted and remanded to the Property Appraiser. The Petitioner did not request a continuation hearing or waived such hearing.

**Conclusions of Law**  
The decision is being issued in order that any right the Petitioner may have to bring an action in circuit court is not impaired.

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

Rutland Lori	Rutland Lori	04/09/2019
Signature, special magistrate	Print name	Date
Shevawn Spencer, Clerk Designee	Shevawn Spencer, Clerk Designee	04/11/2019
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on 05/14/2019 at 09:30  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/axiaweb2018/>

**Final Decision of the Value Adjustment Board**

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



DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Hillsborough

County

The actions below were taken on your petition.

[X] 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 # 2018-01107

Parcel ID 0165250100

Petitioner name CAMPBELL DAVID R

Property address 2009 W BEARSS AVE
TAMPA, FL 33618

The petitioner is: [X] taxpayer of record [ ] taxpayer's agent
[ ] other, explain:

Decision Summary [X] Denied your petition [ ] Granted your petition [ ] Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

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

Reasons for Decision

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

Findings of Fact
(See Attached)

Conclusions of Law
(See Attached)

[X] Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Robert C. Hicks Signature, special magistrate
Robert C. Hicks Print name
04/19/2019 Date
Shevawn Spencer, Clerk Designee Signature, VAB clerk or special representative
Shevawn Spencer, Clerk Designee Print name
04/22/2019 Date

If this is a recommended decision, the board will consider the recommended decision on 05/14/2019 at 09:30 AM
Address County Center Boardroom, 2nd Floor

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be
considered. To find the information, please call (813) 276-8100 or visit our web site at https://hcvab.hillsclerk.com/axiav

[ ] 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 for Petition 2018-01107:**

A hearing to provide documentary and testimonial evidence relating to the 2018 property assessment for real property located in Hillsborough County, Florida, identified on the tax rolls as Parcel Number 016525.0100 was held on April 17, 2019 at 10:30 AM. The Petitioner in this matter is DAVID R. AND LYNDA J CAMPBELL, (referred to herein as "PETITIONER"). The Hillsborough County Property Appraiser, (referred to herein as "PAO") was represented at the hearing by Rick Rape, MAI. Out the outset of this hearing an opening statement was read into the record by the Special Magistrate and all parties were placed under oath.

The subject of this petition is a tract of vacant land located at 2009 West Bearss Avenue in an unincorporated area of Hillsborough County, Florida. According to a survey provided by the PETITIONER, this is a flag-shaped property is comprised of 27,357 square feet or 0.628 acres with 25.09 feet of frontage along Lake Magdalene Boulevard. The subject's property characteristics are detailed in the PRC, entered into evidence as Exhibit "A". The PAO has confirmed that the just value, assessed value and taxable value have each been adjusted downward to \$26,520 from \$31,200 indicated in the TRIM notice. The PETITIONER is seeking a reduction in just value to \$500. The special magistrate has reviewed all evidence presented by the parties and has determined that all evidence as submitted has relevance to the valuation issue at hand. Thus, the evidence, as presented, was admitted to the record for consideration in relation to the appropriateness of the real property assessment of the subject property. It should be noted that VAB Counsel, Rinki Parwani, was referred to for guidance pertaining to the relevance and credibility of evidence presented as Exhibit "B".

The Department of Revenue ("DOR") has developed specific evidence rules for presenting relevant and credible evidence. See Rule 12D-9.025(1), Florida Administrative Code ("F.A.C."). Generally, "relevant evidence" is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds a minimum level of relevance necessary to be admitted for consideration, although it does not necessarily mean that the evidence has sufficient relevance to legally justify a particular conclusion. See Rule 12D-9.025(2)(b), F.A.C. The following evidence has been entered on the record by the PAO:

Exhibit "A", a property records card;

Exhibit "B", a PAO web printout for the subject, a copy of a site survey prepared by Heidt & Associates, an excerpt of the zoning code indicating minimum lot sizes, widths, setbacks and heights, and a copy of an email from Lori Boylan, Community Planner with Hillsborough County Development Services containing a zoning determination;

Exhibit "C", an aerial map of the property showing tax parcel outlines;

Exhibit "D", a zoning map showing the subject and surrounding areas;

Exhibit "E", an aerial photograph outlining the subject and two other adjacent parcels, one to the north and one to the south, under one common ownership;

Exhibit "F", Hillsborough County Property Appraiser – 2018 Mass Appraisal Report which explains the procedure used by the PAO to assess real property, including the consideration of each of the eight criteria listed in Section 193.011 in the Florida Statutes;

Exhibit "G", a position letter by PAO legal counsel, William Shepherd, providing explanation and case law references pertaining to landlocked parcels;

Exhibit "H", case law for various judgements relating to issues of land locked properties and contiguous ownership'

Exhibit "I", data pertaining to the subject property, comparable land sales, zoning excerpts pertaining to RSC-4 and ASC-1 zoning districts.

The Florida Legislature has enacted eight criteria that the PAO must consider when determining just value. In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the PAO's estimate of just value is presumed to be correct if proven that assessment was arrived at by complying with the eight criteria of Section 193.011, F.S. (referred to herein as "193.011") and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. The only standard of proof that applies in this administrative review of the assessment is "Preponderance of the evidence", meaning "greater weight of evidence" or "more likely than not".



The Florida Courts have consistently held that the eight criteria need only be considered by the property appraiser, the application of each factor is not mandatory and further goes on to say if any one factor is not reflective of just value, it should not be used by the Property Appraiser. Exhibit "F" provides a detailed description of how the PAO generally considers these eight factors in mass appraisal. The extent to which the PAO has considered of each of the eight criteria specified in 193.011 in the analysis of this specific property is summarized as follows:

193.011 (1) The present cash value of the property which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arms-length – The PAO has provided twelve sales of vacant sites reported to be similar to the subject for comparison. Three of these occurred after the effective date of value, January 1, 2018 and are, therefore, less relevant. The other sales are as follows:

At 19404 W. Wastena Trail a 1-acre site zoned ASC-1 sold on March 24, 2017 for \$125,000 per acre;

On the west side of Gunn Highway, a 1.05-acre site zoned ASC-1 sold on August 3, 2017 for \$76,095 per acre;

3420 W Lutz Lake Fern Road is a 2.3-acre site zoned ASC-1 that sold on October 31, 2017 for \$80,435 per acre;

205 Dennison Road is a 2.48-acre site zoned ASC-1 sold on August 10, 2017 for \$29,032 per acre due to lowlands;

On the east side of Woodleigh Avenue north of Pine Lake Drive is a 0.75-acre site zoned RSC-6 that sold on July 27, 2017 for \$26,667 due to lowlands on the property;

On the east side of Livingston Avenue, a 1.91-acre site zoned ASC-1 sold on December 20, 2017 for \$83,770 per acre;

At 2417 Montana Pines Court, a 1.37 acre with lowlands, zoned ASC-1 sold for \$93,285 per acre;

2108 Green Meadow Drive a 0.98-acre tract containing lowlands zoned ASC-1 was sold on April 7, 2017 for \$85,204 per acre. Like the subject, this site does not conform to the minimum site size required by ASC-1 zoning;

Another site without location description appears from the plat to have little, if any, access on a public road and be comprised almost entirely of low-lying areas, and is less than the required size for development under ASC-1 at 0.92 acres sold on April 24, 2017 for \$65,217 per acre.

In summary, these relevant residential estate land sales, zoned ASC and RSC sold in 2017 for between \$26,667 per acre and \$125,000 per acre with a mean of \$73,850 per acre and a median of \$80,435 per acre. The low end of this range is representative of a property containing unusable lowlands. Two of these sales are for properties that are smaller than the minimum lot size under zoning. The intention of this analysis is to provide evidence that the subject's just value, at \$42,200 per acre is not over stated. Through this analysis, criterion 193.011(1) has been appropriately considered by the PAO;

193.011 (2) Highest and best use – The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. Properties are classified by the PAO through the use of land use codes after considering what use is physically possible, legally permissible, financially feasible, and maximally productive considering unity of title and unity of use. This criterion has been appropriately considered;

193.011 (3) Location of the property – The PAO assigns a neighborhood code to every property in the county. Sales of properties in the same or similar neighborhoods are typically used to determine locational adjustments. Often, site-specific location adjustments are made to reflect either an enhanced location (such as commercial sites located at traffic-light corners) or an inferior location (such as single-family home abutting a major thoroughfare). The location of this property was taken into consideration in the analysis of just value;

193.011 (4) Quantity or size of the property – The PAO considers the quantity or size of the property by determining and recording the correct land size, building size, and extra features sizes and quantities. Land size is determined by reviewing the legal description and calculating the land size from recorded plats or metes and bounds. In the case of the subject, based on the boundary survey provided by the PETITIONER, the PAO has actually understated the size in their records by 1,221 square feet to the benefit of the PETITIONER. Nonetheless, the quantity or size of the property has been considered;

193.011 (5) The cost of the property and present replacement value of any improvements thereon – This methodology is not relevant in the valuation of unimproved properties. This 193.011 criterion has been appropriately considered;

193.011 (6) The condition of the property – The PAO considers the condition of properties through periodic property inspections, no less than once every five years as required by statute. Other events can trigger more frequent site inspections, including the sale of a property, issuance of a building permit, assessment appeal, or at the taxpayer's request. In the case of vacant parcels, conditions pertain to items like topography and utility. There are no low-lying areas on this parcel and the site is clear of any limiting or protected vegetation. The condition of the property has been considered by the PAO;

193.011 (7) The income from the property – Vacant sites are not generally considered to be income producing property and, therefore, the income approach is an inappropriate method of value. This has been considered in this assessment process; AND

193.011 (8) The PAO is required to consider the net proceeds of sale, often called "costs of sale". Unlike Criterion #1, this does not consider the hypothetical sale "exclusive of reasonable fees and cost of purchase" but rather the "net proceeds" and it cites situations (atypical financing and the inclusion of tangible personal property) that can impact the transaction so that the price may not be indicative of the consideration for the real property only. This amounts to the exclusion of non-realty aspects of sales prices used in mass appraisal analysis. Because county property appraisers cannot know exactly what those non-realty components consist of in any given sale, a standard 15% adjustment is used "across the board" in the CAMA system. Considering the sales indications are more than 15% greater than the just valuation for the subject, it appears that this criterion has been considered.

Based on the review of evidence submitted and testimony presented at the hearing, the special magistrate has determined the appraisal methodology used was in compliance with the criteria set forth in section 193.011, F.S., as well as consistent with professionally accepted appraisal practices. Therefore, in this opinion of the special magistrate, the presumption of correctness has been established by the PAO.

Next the PETITIONER's evidence was entered on the record. The evidence exchange rules under the statute were not complied with, however, there was no objection to any evidence presented during the hearing. The following documentary evidence has been admitted by the PETITIONER on the record and considered by the special magistrate in the preparation of this recommendation to the Value Adjustment Board:

Exhibit "1" includes a cover letter, a summary of how the PETITIONER has considered of each of the eight criteria specified in 193.011, and a VAB Withdrawal of Petition form for an adjacent parcel owned by the PETITIONER; AND

Exhibit "2", a boundary survey prepared by Heidt & Associates, Inc, dated May 8, 1996, showing the three parcels (016525.0050, 016525.0100 and 016525.0200) commonly owned by the PETITIONER.

The extent to which the PETITIONER has considered of each of the eight criteria specified in 193.011 in the analysis of this specific property is summarized as follows:

193.011 (1) The present cash value of the property. PETITIONER has provided a VAB Withdrawal of Petition form for an adjacent parcel (Folio 016525.0200) owned by the PETITIONER as evidence of the \$500 valuation. This adjacent parcel is fraction of the size of the subject and is entirely encumbered by an easement with Hillsborough County for use as a water retention pond. The Special Magistrate finds that this property is dissimilar to the subject based on size, utility and highest and best use. Furthermore, the granting of a petition is an administrative action and may or may not be representative of what the market would pay for a property of this type. No sales have been provided as evidence of value by the PETITIONER;

193.011 (2) Highest and best use – It is the position of the PETITIONER that there are no economic uses available to

the subject due to specific hardships of substandard road frontage and less than minimum site size under RSC-4 zoning for this particular property, on a stand-alone basis. In considering highest and best use, however, the PETITIONER has failed to consider whether the highest and best use can be accomplished by assembling this site with other commonly-owned parcels. In essence, the PETITIONER owns property that has been designated on the tax roll under three distinct parcel identification numbers. The total acreage of this property, as indicated by the provided Heidt & Associates Boundary Survey, is 1.366 acres. The property has a total road frontage of 170.28 feet, however, there is a water retention easement along 145.19 feet. In case law; Valley of the Eagles, LLC v. Lorain Cnty. Bd. Of Revision, 2017 Ohio App. LEXIS 370 states “While numbered permanent parcels facilitate conveyancing, there is no valid reason why relatively arbitrary boundaries must always limit valuation practices for real property taxes. For tax valuation purposes, property with a single owner, for which the highest and best use is a single unit, constitutes a tract, lot or parcel.” City of Norwich v. Styx Investors in Norwich, LLC, 887 A. 2d 910 (Conn. Ap. 2006) cites “In determining market value, it is proper to consider all those elements which an owner or prospective purchaser could reasonably urge as affecting the fair price of the land.” “The doctrine of assemblage applies when the highest and best use of separate parcels involves their integrated use with lands of another. Such perspective use may be properly considered in fixing the value of the property if the joinder of the parcels is reasonably practicable.” There is also an appraisal principal known as the unit rule. In consideration of the water retention easement, this rule requires that property be valued as a whole rather than by the sum of the values of the various interests into which it may have been carved (such as lessor and lessee, life tenant and remainderman, and mortgagor and mortgagee, etc.). This is an application of the principle that it is the property, not the interests, that is being valued. In summary, considering the entire 1.366-acre tract with 170.28 feet of road frontage, it appears that the highest and best use of the property is represented by a residential estate use similar to those sites presented in Exhibit “I” by the PAO;

193.011 (3) Location of the property – Physical location is not disputed;

193.011 (4) Quantity or size of the property – PETITIONER agrees with PAO that the size is 0.60 acres;

193.011 (5) The cost of the property and present replacement value of any improvements thereon – PETITIONER agrees with PAO that this methodology is not relevant in the valuation of unimproved properties;

193.011 (6) The condition of the property – The PETITIONER cites substandard frontage resulting in a non-buildable site but fails to consider that this can and should be remedied by assembling common-ownership property under commonly accepted real estate valuation practices;

193.011 (7) The income from the property – PETITIONER agrees with PAO that the income approach is an inappropriate method of value; AND

193.011 (8) The PETITIONER fails to understand the relevance of this criterion by responding that there are no comparable sales.

Exhibit "B" includes an email message from Lori Boylan, Community Planner II with Hillsborough County Development Services stating "Folio 16525.0100. This could not be a lot of record and buildable by virtue of the County drainage easement property being deeded out therefore leaving this piece leftover." Based upon The case law negatively impacts the credibility and relevance of this evidence and this interpretation is not in accordance with accepted appraisal practices.

The PETITIONER testified that the property that is the subject of this petition was purchased many years ago for \$24,000 and that they would not sell it today for \$500.

In conclusion, this special magistrate finds that the PAO has appropriately considered all appropriate criteria under 193.011, F.S. and has established a presumption of correctness by a preponderance of the evidence. The PETITIONER has failed to appropriately consider the highest and best use of the property by refusing to consider all three commonly-owned parcels as one economic unit and has provided no market evidence in support of their recommended just value. Based on data and analysis presented at the hearing, the PETITIONER has failed to overcome the presumption of correctness established by the PAO in the opinion of the special magistrate.

#### **Conclusions of Law for Petition 2018-01107:**

The taxpayer has the ultimate burden of proving that the assessment is incorrect. § 194.301(2), Fla. Stat. (2009) The taxpayer has the burden of proving, by a preponderance of the evidence, that the assessed value: 1. Does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the

property; 2. Does not represent the classified use value or fractional value of the property if the property is required to be assessed based on its character or use; 3. Is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county. In administrative reviews of the Just Valuation of property pursuant to Florida Administrative Code section 12D-9.027, the special magistrate has followed this sequence of general procedural steps:

1) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser's Just Valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser's Just Valuation methodology complies with Section 193.011, F.S., and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. Based upon documentary and testimonial evidence presented during this hearing, the special magistrate finds that the PAO has proven by a preponderance of the evidence "that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate." § 194.301(1), Fla. Stat. (2009).

2) In administrative reviews of Just Valuations, if the property appraiser establishes a presumption of correctness, the special magistrate must determine whether the admitted evidence proves by a preponderance of the evidence that: a) The property appraiser's Just Valuation does not represent Just Value; or b) The property appraiser's Just Valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county. The PETITIONER has failed to appropriately consider Sections 193.011 (1), 193.011 (2), 193.011 (6) and 193.011 (8). Since neither of these two conditions have been met, the special magistrate finds that the petitioner has failed to overcome the presumption of correctness by a preponderance of the evidence.

3) If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome, the assessment stands. In view of the findings of fact and conclusions of law as they relate to this Petition before the Value Adjustment Board, the special magistrate recommends the request to revise the Property Appraiser's determination of the 2018 Just Value of the property be DENIED.



DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

Hillsborough County

The actions below were taken on your petition.

[X] 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 # 2018-01108 Parcel ID 0165250050
Petitioner name CAMPBELL DAVID R Property address 0 TAMPA, FL 33618
The petitioner is: [X] taxpayer of record [ ] taxpayer's agent [ ] other, explain:

Decision Summary [X] Denied your petition [ ] Granted your petition [ ] Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

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

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

Findings of Fact (See Attached)

Conclusions of Law (See Attached)

[X] Recommended Decision of Special Magistrate Finding and conclusions above are recommendations.

Signature and print name fields for Robert C. Hicks (Special Magistrate) and Shevawn Spencer (Clerk Designee) with dates.

If this is a recommended decision, the board will consider the recommended decision on 05/14/2019 at 09:30 AM
Address County Center Boardroom, 2nd Floor
If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be
considered. To find the information, please call (813) 276-8100 or visit our web site at https://hcvab.hillsclerk.com/axiav

[ ] Final Decision of the Value Adjustment Board

Signature and print name fields for the chair and VAB clerk/representative with dates.

**Findings of Fact for Petition 2018-01108:**

A hearing to provide documentary and testimonial evidence relating to the 2018 property assessment for real property located in Hillsborough County, Florida, identified on the tax rolls as Parcel Number 016525.0050 was held on April 17, 2019 at 10:30 AM. The Petitioner in this matter is DAVID R. AND LYNDIA J CAMPBELL, (referred to herein as "PETITIONER"). The Hillsborough County Property Appraiser, (referred to herein as "PAO") was represented at the hearing by Rick Rape, MAI. This is one of two related petitions. Relevant evidence and testimony presented during Petition No. 2018-01107 is incorporated herein by reference. All parties have received an opening statement and were placed under oath.

The subject of this petition is a tract of vacant land located 223 feet north of Bearss Avenue, and adjacent to a commonly-owned parcel that has a street address of 2009 West Bearss Avenue in an unincorporated area of Hillsborough County, Florida. According to a survey provided by the PETITIONER, the subject of this petition is a rectangular property is comprised of 22,440 square feet or 0.515 acres with no street frontage. The subject's property characteristics are detailed in the PRC, entered into evidence as Exhibit "A". The PAO has confirmed that the just value, assessed value and taxable value are each \$13,520 and there have been no changes since the TRIM notice. The PETITIONER is seeking a reduction in just value to \$500. The special magistrate has reviewed all evidence presented by the parties and has determined that all evidence as submitted has relevance to the valuation issue at hand. Thus, the evidence, as presented, was admitted to the record for consideration in relation to the appropriateness of the real property assessment of the subject property.

The Department of Revenue ("DOR") has developed specific evidence rules for presenting relevant and credible evidence. See Rule 12D-9.025(1), Florida Administrative Code ("F.A.C."). Generally, "relevant evidence" is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds a minimum level of relevance necessary to be admitted for consideration, although it does not necessarily mean that the evidence has sufficient relevance to legally justify a particular conclusion. See Rule 12D-9.025(2)(b), F.A.C. The following evidence has been entered on the record by the PAO:

Exhibit "A", a property records card;

Exhibit "E", an aerial photograph outlining the subject and two other adjacent parcels to the south, under one common ownership;

Exhibit "F", Hillsborough County Property Appraiser – 2018 Mass Appraisal Report which explains the procedure used by the PAO to assess real property, including the consideration of each of the eight criteria listed in Section 193.011 in the Florida Statutes;

Exhibit "G", a position letter by PAO legal counsel, William Shepherd, providing explanation and case law references pertaining to landlocked parcels;

Exhibit "H", case law for various judgements relating to issues of land locked properties and contiguous ownership'

Exhibit "I", data pertaining to the subject property, comparable land sales, zoning excerpts pertaining to RSC-4 and ASC-1 zoning districts.

The Florida Legislature has enacted eight criteria that the PAO must consider when determining just value. In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the PAO's estimate of just value is presumed to be correct if proven that assessment was arrived at by complying with the eight criteria of Section 193.011, F.S. (referred to herein as "193.011") and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. The only standard of proof that applies in this administrative review of the assessment is "Preponderance of the evidence", meaning "greater weight of evidence" or "more likely than not". The Florida Courts have consistently held that the eight criteria need only be considered by the property appraiser, the application of each factor is not mandatory and further goes on to say if any one factor is not reflective of just value, it should not be used by the Property Appraiser. Exhibit "F" provides a detailed description of how the PAO generally considers these eight factors in mass appraisal. The extent to which the PAO has considered of each of the eight criteria specified in 193.011 in the analysis of this specific property is summarized as follows:

193.011 (1) The present cash value of the property which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at

arms-length – The PAO has provided twelve sales of vacant sites reported to be similar to the subject for comparison. Three of these occurred after the effective date of value, January 1, 2018 and are, therefore, less relevant. The other sales are as follows:

At 19404 W. Wastena Trail a 1-acre site zoned ASC-1 sold on March 24, 2017 for \$125,000 per acre;

On the west side of Gunn Highway, a 1.05-acre site zoned ASC-1 sold on August 3, 2017 for \$76,095 per acre;

3420 W Lutz Lake Fern Road is a 2.3-acre site zoned ASC-1 that sold on October 31, 2017 for \$80,435 per acre;

205 Dennison Road is a 2.48-acre site zoned ASC-1 sold on August 10, 2017 for \$29,032 per acre due to lowlands;

On the east side of Woodleigh Avenue north of Pine Lake Drive is a 0.75-acre site zoned RSC-6 that sold on July 27, 2017 for \$26,667 due to lowlands on the property;

On the east side of Livingston Avenue, a 1.91-acre site zoned ASC-1 sold on December 20, 2017 for \$83,770 per acre;

At 2417 Montana Pines Court, a 1.37 acre with lowlands, zoned ASC-1 sold for \$93,285 per acre;

2108 Green Meadow Drive a 0.98-acre tract containing lowlands zoned ASC-1 was sold on April 7, 2017 for \$85,204 per acre. Like the subject, this site does not conform to the minimum site size required by ASC-1 zoning;

Another site without location description appears from the plat to have little, if any, access on a public road and be comprised almost entirely of low-lying areas, and is less than the required size for development under ASC-1 at 0.92 acres sold on April 24, 2017 for \$65,217 per acre.

In summary, these relevant residential estate land sales, zoned ASC and RSC sold in 2017 for between \$26,667 per acre and \$125,000 per acre with a mean of \$73,850 per acre and a median of \$80,435 per acre. The low end of this range is representative of a property containing unusable lowlands. Two of these sales are for properties that are smaller than the minimum lot size under zoning. The intention of this analysis is to provide evidence that the subject's just value, at \$26,000 per acre is not over stated. Through this analysis, criterion 193.011(1) has been appropriately considered by the PAO;

193.011 (2) Highest and best use – The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. Properties are classified by the PAO through the use of land use codes after considering what use is physically possible, legally permissible, financially feasible, and maximally productive considering unity of title and unity of use. This criterion has been appropriately considered;

193.011 (3) Location of the property – The PAO assigns a neighborhood code to every property in the county. Sales of properties in the same or similar neighborhoods are typically used to determine locational adjustments. Often, site-specific location adjustments are made to reflect either an enhanced location (such as commercial sites located at traffic-light corners) or an inferior location (such as single-family home abutting a major thoroughfare). The lack of road frontage was taken into consideration in the analysis of just value;

193.011 (4) Quantity or size of the property – The PAO considers the quantity or size of the property by determining and recording the correct land size, building size, and extra features sizes and quantities. Land size is determined by reviewing the legal description and calculating the land size from recorded plats or metes and bounds. In the case of the subject, based on the boundary survey provided by the PETITIONER, the PAO has actually understated the size in their records by 660 square feet to the benefit of the PETITIONER. Nonetheless, the quantity or size of the property has been considered;

193.011 (5) The cost of the property and present replacement value of any improvements thereon – This methodology

is not relevant in the valuation of unimproved properties. This 193.011 criterion has been appropriately considered;

193.011 (6) The condition of the property – The PAO considers the condition of properties through periodic property inspections, no less than once every five years as required by statute. Other events can trigger more frequent site inspections, including the sale of a property, issuance of a building permit, assessment appeal, or at the taxpayer's request. In the case of vacant parcels, conditions pertain to items like topography and utility. There are no low-lying areas on this parcel and the site is clear of any limiting or protected vegetation. The lack of road frontage has been considered by the PAO. The condition of the property has been considered by the PAO;

193.011 (7) The income from the property – Vacant sites are not generally considered to be income producing property and, therefore, the income approach is an inappropriate method of value. This has been considered in this assessment process; AND

193.011 (8) The PAO is required to consider the net proceeds of sale, often called "costs of sale". Unlike Criterion #1, this does not consider the hypothetical sale "exclusive of reasonable fees and cost of purchase" but rather the "net proceeds" and it cites situations (atypical financing and the inclusion of tangible personal property) that can impact the transaction so that the price may not be indicative of the consideration for the real property only. This amounts to the exclusion of non-realty aspects of sales prices used in mass appraisal analysis. Because county property appraisers cannot know exactly what those non-realty components consist of in any given sale, a standard 15% adjustment is used "across the board" in the CAMA system. Considering the sales indications are more than 15% greater than the just valuation for the subject, it appears that this criterion has been considered.

Based on the review of evidence submitted and testimony presented at the hearing, the special magistrate has determined the appraisal methodology used was in compliance with the criteria set forth in section 193.011, F.S., as well as consistent with professionally accepted appraisal practices. Therefore, in this opinion of the special magistrate, the presumption of correctness has been established by the PAO.

Next the PETITIONER's evidence was entered on the record. The evidence exchange rules under the statute were not complied with, however, there was no objection to any evidence presented during the hearing. The following documentary evidence has been admitted by the PETITIONER on the record and considered by the special magistrate in the preparation of this recommendation to the Value Adjustment Board:

Exhibit "1" includes a cover letter, a summary of how the PETITIONER has considered each of the eight criteria specified in 193.011, and a VAB Withdrawal of Petition form for an adjacent parcel owned by the PETITIONER; AND

Exhibit "2", a boundary survey prepared by Heidt & Associates, Inc, dated May 8, 1996, showing the three parcels (016525.0050, 016525.0100 and 016525.0200) commonly owned by the PETITIONER.

The extent to which the PETITIONER has considered each of the eight criteria specified in 193.011 in the analysis of this specific property is summarized as follows:

193.011 (1) The present cash value of the property. PETITIONER has provided a VAB Withdrawal of Petition form for an adjacent parcel (Folio 016525.0200) owned by the PETITIONER as evidence of the \$500 valuation. This adjacent parcel is a fraction of the size of the subject and is entirely encumbered by an easement with Hillsborough County for use as a water retention pond. The Special Magistrate finds that this property is dissimilar to the subject based on size, utility and highest and best use. Furthermore, the granting of a petition is an administrative action and may or may not be representative of what the market would pay for a property of this type. No sales have been provided as evidence of value by the PETITIONER;

193.011 (2) Highest and best use – It is the position of the PETITIONER that there are no economic uses available to the subject due to specific hardships of no actual lot frontage and less than minimum site size access under ASC-1 zoning and no legal for this particular property, on a stand-alone basis. In considering highest and best use, however, the PETITIONER has failed to consider whether the highest and best use can be accomplished by assembling this site with other commonly-owned parcels. In essence, the PETITIONER owns property that has been designated on the tax roll under three distinct parcel identification numbers. The total acreage of this property, as indicated by the provided Heidt & Associates Boundary Survey, is 1.366 acres. The property has a total road frontage of 170.28 feet, however, there is a water retention easement along 145.19 feet. In case law; *Valley of the Eagles, LLC v. Lorain Cnty. Bd. Of Revision*, 2017 Ohio App. LEXIS 370 states "While numbered permanent parcels facilitate conveyancing, there is no



valid reason why relatively arbitrary boundaries must always limit valuation practices for real property taxes. For tax valuation purposes, property with a single owner, for which the highest and best use is a single unit, constitutes a tract, lot or parcel.” *City of Norwich v. Styx Investors in Norwich, LLC*, 887 A. 2d 910 (Conn. Ap. 2006) cites “In determining market value, it is proper to consider all those elements which an owner or prospective purchaser could reasonably urge as affecting the fair price of the land.” “The doctrine of assemblage applies when the highest and best use of separate parcels involves their integrated use with lands of another. Such perspective use may be properly considered in fixing the value of the property if the joinder of the parcels is reasonably practicable.” There is also an appraisal principal known as the unit rule. In consideration of the water retention easement, this rule requires that property be valued as a whole rather than by the sum of the values of the various interests into which it may have been carved (such as lessor and lessee, life tenant and remainderman, and mortgagor and mortgagee, etc.). This is an application of the principle that it is the property, not the interests, that is being valued. In summary, considering the entire 1.366-acre tract with 170.28 feet of road frontage, it appears that the highest and best use of the property is represented by a residential estate use similar to those sites presented in Exhibit “I” by the PAO;

193.011 (3) Location of the property – Physical location is not disputed;

193.011 (4) Quantity or size of the property – PETITIONER states that the size is 0.52 acres but is the result of an illegal subdivision resulting in a non-buildable site;

193.011 (5) The cost of the property and present replacement value of any improvements thereon – PETITIONER agrees with PAO that this methodology is not relevant in the valuation of unimproved properties;

193.011 (6) The condition of the property – The PETITIONER cites lack of frontage or access resulting in a non-buildable site but fails to consider that these issues can and should be remedied by assembling common-ownership property under commonly accepted real estate valuation practices;

193.011 (7) The income from the property – PETITIONER agrees with PAO that the income approach is an inappropriate method of value; AND

193.011 (8) The PETITIONER fails to understand the relevance of this criterion by responding that there are no comparable sales.

In conclusion, this special magistrate finds that the PAO has appropriately considered all appropriate criteria under 193.011, F.S. and has established a presumption of correctness by a preponderance of the evidence. The PETITIONER has failed to appropriately consider the highest and best use of the property by refusing to consider all three commonly-owned parcels as one economic unit and has provided no market evidence in support of their recommended just value. Based on data and analysis presented at the hearing, the PETITIONER has failed to overcome the presumption of correctness established by the PAO in the opinion of the special magistrate.

#### **Conclusions of Law for Petition 2018-01108:**

The taxpayer has the ultimate burden of proving that the assessment is incorrect. § 194.301(2), Fla. Stat. (2009) The taxpayer has the burden of proving, by a preponderance of the evidence, that the assessed value: 1. Does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property; 2. Does not represent the classified use value or fractional value of the property if the property is required to be assessed based on its character or use; 3. Is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county. In administrative reviews of the Just Valuation of property pursuant to Florida Administrative Code section 12D-9.027, the special magistrate has followed this sequence of general procedural steps:

1) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser’s Just Valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser’s Just Valuation methodology complies with Section 193.011, F.S., and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. Based upon documentary and testimonial evidence presented during this hearing, the special magistrate finds that the PAO has proven by a preponderance of the evidence "that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate." § 194.301(1), Fla. Stat. (2009).

2) In administrative reviews of Just Valuations, if the property appraiser establishes a presumption of correctness, the special magistrate must determine whether the admitted evidence proves by a preponderance of the evidence that: a) The property appraiser's Just Valuation does not represent Just Value; or b) The property appraiser's Just Valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county. The PETITIONER has failed to appropriately consider Sections 193.011 (1), 193.011 (2), 193.011 (6) and 193.011 (8). Since neither of these two conditions have been met, the special magistrate finds that the petitioner has failed to overcome the presumption of correctness by a preponderance of the evidence.

3) If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome, the assessment stands. In view of the findings of fact and conclusions of law as they relate to this Petition before the Value Adjustment Board, the special magistrate recommends the request to revise the Property Appraiser's determination of the 2018 Just Value of the property be DENIED.

# Value Adjustment Board

## Special Magistrate's Recommendations

Petition #	Folio #	Petitioner Name	Class	Taxable Value		Decision
				BEFORE	AFTER	
2018-00049	0164600000	LAWRANCE PROPERTIES LLC	DOR_3	\$161,149	\$156,964	GRANTED
2018-00470	0238312000	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,402,000	\$6,402,000	DENIED
2018-00471	0239588306	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,046,500	\$6,046,500	DENIED
2018-00476	0273260505	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,388,550	\$3,388,550	DENIED
2018-00478	0273260508	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,669,850	\$6,669,850	DENIED
2018-00572	0655072632	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,150,640	\$5,150,640	DENIED
2018-00582	0431728020	PIVOTAL TAX SOLUTIONS	DOR_1	\$7,695,200	\$7,695,200	DENIED
2018-00583	0431728030	PIVOTAL TAX SOLUTIONS	DOR_1	\$12,627,800	\$12,627,800	DENIED
2018-00586	0655072531	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,672,600	\$4,672,600	DENIED
2018-00589	0655072771	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,077,700	\$8,077,700	DENIED
2018-01107	0165250100	CAMPBELL DAVID R	DOR_1	\$26,520	\$26,520	DENIED
2018-01108	0165250050	CAMPBELL DAVID R	DOR_1	\$13,520	\$13,520	DENIED

Total Petitions

**12**

**PARWANI LAW, P.A.**

PHONE: 813-514-8280

FAX: 813-514-8281

9905 Alambra Avenue

Tampa, Florida 33619

website: [www.parwanilaw.com](http://www.parwanilaw.com)

---

Rinky S. Parwani, Managing Attorney, licensed in FL, CA, TX, IA

---

April 17, 2019

**MEMORANDUM**

To: Hillsborough County Value Adjustment Board

From: Rinky S. Parwani, Legal Counsel to Value Adjustment Board

Re: Certification of 2018 Real and Tangible Assessment Rolls

I recommend the Hillsborough County Value Adjustment Board certify the 2018 real and tangible assessment rolls and certify that the requirements of Rule 12D-9.037 listed below have been met and have been verified by speaking with clerk.

- Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code.
- Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- Considered only petitions filed by the deadline or found to have good cause for filing late.
- Noticed all meetings as required by section 286.011, F.S.
- Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- Ensured that all decisions contained the required findings of fact and conclusions of law.
- Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

Should you have any questions about the process, please let me know.



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

## Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 20 18

The Value Adjustment Board of Hillsborough County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.)       Real Property       Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ <u>85,755,148,058</u>
2. Net change in taxable value due to actions of the Board	\$ <u>11,035,192</u>
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ <u>85,744,112,866</u>

\*All values entered should be county taxable values. School and other taxing authority values may differ.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date

# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488  
R. 12/09  
Page 2 of 2

## PROCEDURES

Tax Roll Year 20 18

The value adjustment board has met the requirements below. Check all that apply.

The board:

- 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- 5. Noticed all meetings as required by section 286.011, F.S.
- 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

## Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 20 18

The Value Adjustment Board of Hillsborough County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.)       Real Property       Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ <u>9,069,982,647</u>
2. Net change in taxable value due to actions of the Board	\$ <u>0</u>
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ <u>9,069,982,647</u>

\*All values entered should be county taxable values. School and other taxing authority values may differ.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date

# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488  
R. 12/09  
Page 2 of 2

## PROCEDURES

Tax Roll Year 20 18

The value adjustment board has met the requirements below. Check all that apply.

The board:

- 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- 5. Noticed all meetings as required by section 286.011, F.S.
- 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date





# NOTICE

## TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529  
R. 12/09

Rule 12D-16.002  
Florida Administrative Code

Hillsborough County

Tax Year 

2	0	1	8
---	---	---	---

### Members of the Board

Honorable <b>Sandra L. Murman</b>	Board of County Commissioners, District No. <b>1</b>
Honorable <b>Pat Kemp</b>	Board of County Commissioners, District No. <b>6</b>
Honorable <b>Melissa Snively</b>	School Board, District No. <b>4</b>
Citizen Member <b>Ron Dyser</b>	Business owner within the school district
Citizen Member <b>Eric Seidel</b>	Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

### Summary of Year's Actions

Type of Property	Number of Parcels					Reduction in County Taxable Value Due to Board Actions	Shift in Taxes Due to Board Actions
	Exemptions		Assessments*		Both		
	Granted	Requested	Reduced	Requested	Withdrawn or settled		
Residential	4	80	36	1,298	577	\$ 1,520,530	\$ 31,361
Commercial	1	3	3	657	472	\$ 325,330	\$ 10,374
Industrial and miscellaneous	0	10	5	245	161	\$ 3,714,893	\$ 79,643
Agricultural or classified use	4	67	0	10	59	\$ 5,294,866	\$ 98,133
High-water recharge	0	0	0	0	0	\$ 0	\$ 0
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ 0
Business machinery and equipment	0	0	0	172	168	\$ 0	\$ 0
Vacant lots and acreage	1	32	2	85	78	\$ 179,573	\$ 3,469
<b>TOTALS</b>	10	192	46	2,467	1,515	\$ 11,035,192	\$ 222,980

All values should be county taxable values. School and other taxing authority values may differ.

\*Include transfer of assessment difference (portability) requests.

**If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.**

Chair's name <b>Sandra L. Murman</b>	Phone (813) 272-5470	ext.
Clerk's name <b>Shevawn Spencer, Clerk Designee</b>	Phone (813) 276-8100, 4354	ext.

# STATISTICAL COMPARISON

PETITION TYPES	2013		2014		2015		2016		2017		2018	
	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS
REAL PROPERTY VALUE	3507	1778	1618	1618	1833	1613	2927	2295	3556	2776	2312	2010
TANGIBLE PERSONAL PROPERTY VALUE	227	227	274	274	321	321	322	322	483	483	173	173
DENIAL OF CLASSIFICATION	168	165	115	114	95	95	135	129	95	95	124	122
DENIAL OF REQUEST FOR EXEMPTION	179	179	222	222	110	110	127	127	73	73	60	60
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE	8	8	19	19	12	12	13	13	10	10	9	9
PARENT/GRANDPARENT REDUCTION	1	1	1	1	2	2	1	1	1	1		
DENIAL FOR LATE FILING OF EXEMPTION OR CLASSIFICATION	60	51	28	28	4	4	2	2				
PROPERTY WAS NOT SUBSTANTIALLY COMPLETE ON JAN 1									5	5	3	3
QUALIFYING IMPROVEMENT OR CHANGE OF OWNERSHIP OR CONTROL									1	1	4	4
BACK TAXES			1	1								
EXEMPTION ON TPP												
LEGAL ISSUES			7	7	2	2						
TAX DEFERRAL												
<b>TOTALS</b>	<b>4150</b>	<b>2409</b>	<b>2285</b>	<b>2284</b>	<b>2379</b>	<b>2159</b>	<b>3527</b>	<b>2889</b>	<b>4224</b>	<b>3444</b>	<b>2685</b>	<b>2381</b>
<b>VAB GRANTS, DENIAL &amp; WITHDRAWN OR SETTLED PETITIONS</b>												
VAB GRANTS	87		67		64		47		155		56	
VAB DENIALS	1149		474		486		1207		1119		1099	
PETITIONS EITHER WITHDRAWN OR SETTLED	2914		1743		1829		2273		2950		1530	
<b>VAB PETITIONS SCHEDULED FOR HEARINGS</b>												
ORIGINALLY SCHEDULED		1903		1820		1998		2455		2942		2167
RESCHEDULED		1115		1602		1159		1670		2168		112
PETITIONS IN HEARINGS	1248	452	517	517	538	538	1225	1225	1295	791	1252	1052
<b>TAX IMPACT</b>												
REDUCTION IN COUNTY TAXABLE VALUE	\$37,877,063		\$11,684,100		\$12,434,342		\$5,188,386		\$21,158,052		\$11,035,192	
SHIFT IN TAXES	\$795,100		\$435,242		\$276,428		\$110,724		\$434,333		\$222,980	

**From:** Rinky Parwani  
**To:** [Caban, William](#)  
**Subject:** FW: Resignation from Value Adjustment Board  
**Date:** Wednesday, May 01, 2019 12:12:04 PM

---

Rinky S. Parwani  
Managing Attorney  
Parwani Law, P.A.  
9905 Alambra Avenue  
Tampa, Florida 33619  
Phone: 813-514-8280  
Fax: 813-514-8281  
[rinky@parwanilaw.com](mailto:rinky@parwanilaw.com)  
[www.parwanilaw.com](http://www.parwanilaw.com)

Rinky S. Parwani is licensed to practice law in Florida, California, Texas and Iowa and is selected as a Florida Super Lawyer Rising Star for 2013. Parwani Law, P.A. is the winner of the Brandon Chamber of Commerce 2010 Small Business of the Year Award in the Minority and Women Business category.

---

**From:** Eric Seidel <[ericseidel@mcintyrefirm.com](mailto:ericseidel@mcintyrefirm.com)>  
**Sent:** Wednesday, May 1, 2019 12:08 PM  
**To:** Rinky Parwani <[Rinky@parwanilaw.com](mailto:Rinky@parwanilaw.com)>  
**Subject:** Resignation from Value Adjustment Board

Dear Rinky,

As I have recently taken a position as spokesperson for Hillsborough County Fire Rescue, I felt it was best to resign from my long-time volunteer position on the Hillsborough Value Adjustment Board. I do want to say that my more than seven years on the VAB with Commissioners, appointees and staff have truly been a pleasure! Your professionalism in advising us on various matters has always been outstanding. If my consulting or employment status changes, I would certainly consider volunteering again with such an exceptional group of dedicated volunteers and professionals.

Best Regards,

*Eric*

Eric Seidel

# Value Adjustment Board

## Hillsborough County, Florida

April 23, 2019

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

Re: Notice of Meeting Advertisement

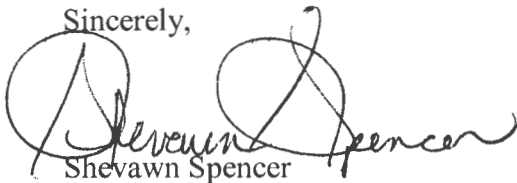
Good Morning,

We would like the attached "Notice of Meeting" published as a legal line in the classified section of your newspaper, to run on Tuesday, April 30, 2019. **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 Tuesday, May 14, 2019, at 9:30 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 IV Recommended Decisions, Certify Tax Rolls 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.

**EVENT** ● Public Meetings

**DATE** May 14, 2019 9:30 AM

**SHARE** [f](#) [t](#) [in](#)

## Value Adjustment Board

The purpose of this meeting is for the VAB to take public comment, approve minutes, approve Phase IV Recommended Decisions, Certify Tax Rolls and other VAB matters.

### Event Details

**LOCATION** County Center  
601 E. Kennedy Blvd.  
2nd Floor, Boardroom  
Tampa FL, 33602

**DATE** May 14, 2019 | 9:30 AM

**CONTACT** Shevawn Spencer  
Value Adjustment Board  
P (813) 307-7115

[VAB SCHEDULE & AGENDAS](#)



## ▼ 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
VAB Hearings	Mid-October thru February 28, 2019	VAB hearings will be conducted from 8:30AM to 4:30PM, Monday through Friday, at 419 Pierce Street, Room 140, Tampa FL.
Phase IV Recommended Decisions	Tuesday, May 14, 2019 at 9:30 AM	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 Phase IV Recommended Decisions, approve minutes, certify tax rolls, and other VAB matters.