

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
May 19, 2026
9:30 A.M.
2nd Floor Boardroom Frederick B. Karl County Center
601 E Kennedy Blvd. Tampa, FL 33602

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 II Recommended Decisions, Certify Tax Rolls, 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 speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. Formal Complaint 2025-02438
4. **Approve Phase II Recommended Decisions**
5. **Certify the 2025 Real and Tangible Assessment Rolls**
 - a. **Authorize the Chair to Sign the Certificate of VAB (Form DR488) Final Certification for Each Roll**
 - b. **Authorize the Clerk's Office to Publish the 2025 Notice of Tax Impact**
6. **Approve the March 25, 2026 VAB Meeting Minutes**
7. Other VAB Matters
 - a. VAB Statistics
 - b. Meeting Notice
 - c. Correspondence

8. 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.

From: [Rinky Parwani](#)
To: jdmxkid@aol.com
Cc: [VAB](#); VAB@floridarevenue.com.
Subject: [EXTERNAL] Written Complaint Alleging Noncompliance with Law – Petition 2025-02438
Date: Friday, April 3, 2026 5:00:58 PM
Attachments: [04032026.pdf](#)
[2025-02438_Magistrate_Notes.pdf.pdf](#)

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!!!

Please see the attached letter.

Rinky S. Parwani
Managing Attorney
Parwani Law, P.A.
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Tampa, Florida 33619
Phone: 813-514-8280
Fax: 813-514-8281
rinky@parwanilaw.com
www.parwanilaw.com [parwanilaw.com]

Rinky S. Parwani is licensed to practice law in Florida, California, Texas and Iowa. She was 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 and was awarded the 13th Judicial Circuit's Outstanding Pro Bono Service by a law firm award in 2017. Parwani Law, P.A. was selected as a Worksite Hero Specialty Award from CareerSource Tampa Bay 2019. Parwani Law, P.A. was selected as a finalist for business of the year in 2020 and 2023 by the Greater Riverview Chamber of Commerce.

From: J "Shorty" D <jdmxkid@aol.com>
Sent: Tuesday, March 31, 2026 3:46 PM
To: VAB <vab@hillsclerk.com>
Subject: [EXTERNAL] Written Complaint Alleging Noncompliance with Law – Petition 2025-02438

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!!!

To the Hillsborough County VAB Clerk and VAB Legal Counsel:

I am submitting a formal written complaint alleging noncompliance with Florida law regarding Petition 2025-02438.

This is not a routine request for reconsideration. This is a specific written complaint alleging noncompliance with law in the handling of the recommended decision and the hearing record.

The recommended decision does not accurately reflect what happened in my hearing. It omits material admitted evidence, omits rebuttal evidence, narrows the actual issues raised in the petition, and deviates from the hearing record.

A simple review of the magistrate's notes, my 37 pages of admitted exhibits, the petition audio, and the written recommendation will confirm that. *The uploaded magistrate notes also appear incomplete. The first page is visibly cut off at the bottom, and the complete notes should be preserved and uploaded as part of the official administrative record. I am attaching the version currently available to me because it directly reflects material facts and rebuttal points that were not accurately carried into the recommended decision.*

This complaint is based on the written recommendation's failure to follow the legal requirements that govern recommended decisions and the handling of evidence. The governing rules require findings of fact, conclusions of law, and reasons for the result. They also require the magistrate to review, admit, identify, and consider admissible evidence, including rebuttal evidence.

One of the most important facts from the hearing was HCPA Assistant Director's admission, on the record, that there were known errors but that they did not know how to correct them. My burden in the VAB petition was to prove the assessment being defended was wrong. I did that. By law, it is not my burden to step into the Property Appraiser's role and build a substitute appraisal model, especially for a parcel whose record history, configuration, land characteristics, and related county data were proven to be inaccurate.

It is logically impossible to provide meaningful comps when the foundational parcel data, parcel configuration, land treatment, and related county records were proven inaccurate and directly affect value. That point was supported by the evidence I submitted.

It is also important that HCPA made subtle changes to the property record card before the hearing. Those pre-hearing adjustments confirm recognition of inaccuracies in the record. But those late adjustments did not cure the underlying errors that began in 2020 and 2021 and continued to affect later years. My admitted evidence showed that clearly.

The written recommendation also narrows my petition in a misleading way. My evidence showed a chain of factual and administrative errors affecting the assessment record itself. Including parcel configuration, land treatment, situs and improvement treatment, coding issues, sales treatment, and the effect those errors had on the roll being defended. Those are not side issues. Those are core factors.

The recommendation states that the magistrate reviewed all relevant and credible evidence and that the evidence detailed in the findings of fact were admitted for consideration. If that is true, then the findings should reflect the material admitted evidence and rebuttal evidence that were actually presented. They do not. That is the problem.

I am also noting for the record that since mid-2025, when I began raising these issues with county departments and officials, I have documented later changes to systems, procedures, protocols, and published materials touching the same categories of issues I raised. Any later corrective measures for future cases do not fix my property record. Nor do they cure omissions in this recommended decision, and do not change what the hearing record shows.

Board legal counsel is not an advocate for either party in a value adjustment board proceeding. Board legal counsel's role is to help ensure the proceedings are fair and consistent with law. That is exactly why I am making this complaint in writing and asking that it be evaluated against the actual record.

To be clear, I am not asking anyone to take my word for it. I am asking that this complaint be evaluated against the actual record:

- the magistrate's notes,
- the admitted exhibits,
- the hearing audio, and
- the written recommendation.

Based on that record, this recommended decision is legally deficient because it does not accurately reflect the hearing record or the material admitted and rebuttal evidence presented.

Please do the following:

1. Place this written complaint in the official file for Petition 2025-02438.
2. Forward it to VAB legal counsel as required.
3. Provide a written response.
4. Confirm this complaint will be forwarded to the Department of Revenue, consistent with the governing rules and procedures.
5. Confirm whether the Board will be advised that the recommendation is being challenged for noncompliance with law and failure to accurately reflect the hearing record.

I am preserving this complaint as part of the administrative record.

Sincerely,

Jessica Doherty
Petitioner Representative
Petition No. 2025-02438

On Thursday, March 26, 2026, 10:50 AM, Hillsborough County VAB <VAB@hillsclerk.com>
wrote:

Please see attached PDF

2438 MTT

1512 ϕ

3/2

YB 2018

Δ
after
TRIM
MV
AV

↓ 253,900

↓ 216,278

re: adjustments to land

Ⓐ

3 sales

207-278

Med 231

Subj W 168

Pet ①

felt things "weren't right" - found errors, wanted issues
↓ taxes/escrow

discrepancies noted -

subj 2.5 ac. → split / Subj became Flag lot
around front property

Subj permit March 2021 Cert OCC

Jan 2021 basis lien

12/2024 photo - older MTT than removed

1/14/21 - photo

@ 2021 lien - was no mailing address

2022: PRC - visual per aerial of

June 2021 moved in

purchased —

DR 402 never registered / caused to real prop

taxed as real property

did not apply for homestead - had no idea

- have right to be notified of homestead process

2 titles noted

land acreage (value — off

1981 tax assessment on property —

but never placed on survey

15 x 400' running through property

fixed on 1.5 usable acreage

Brain added r-o-w

1.37 acres — is square 1.37

15' still runs along boundary
extending from flag access

drainage in the easment area

HPA "shape file"

generally only map over 15'

r-o-w lines should be maintained out of

1/2020 Tax bill parent tract (MH) 2.5 ac
Aug 2020 purchase became vacant land \$99,000[±]

created issues w/ homestead for following yr (2021)

Mtg docs - have wrong PIN listed 3.0 vs 3.1
↓
vac 2.5 acres subject

wrong paperwork - results in error to homestead.

2516 Kaysville 4/2 1800 another house

2512

lender using Parent tract parcel ≠ subject

Site plan permit discrepancy -
denied permit -

Site plan wrong when house purchased

PAC rebuttal -

main issue want land & block sizes correct

permit on wrong folio doesn't automatically
make wrong assessment analysis

lot of errors on permitting

nothing

2022 - 15th possible year for lawsuit

F.S. require prop. owner to file for lawsuit

Pet - laws in place for corrections to be made

Permit is for airport / Lot A / Parent - not on
property

Folios - were not retired / Shj retained orig folio

Lot 3 = ^{now} 3 folios

1974 plat map

FS 713 - does not apply

5.0 ac orig

2.5

west

2.5

east

split A B subj

legally
take right

can audit orig lot 3 - and subsequent.

PARWANI LAW, P.A.

PHONE: 813-514-8280
FAX: 813-514-8281

9905 Alambra Avenue
Tampa, Florida 33619
website: www.parwanilaw.com

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

April 3, 2026

Via Electronic Mail (jdmxkid@aol.com)

RE: Petition No. 2025-02438 – Response to Written Complaint Alleging Noncompliance

Dear Ms. Doherty:

We acknowledge receipt of your written correspondence submitted to the Hillsborough County Value Adjustment Board (“VAB”) Clerk and Legal Counsel regarding Petition No. 2025-02438, in which you assert that the Special Magistrate’s Recommended Decision does not accurately reflect the hearing record and does not comply with applicable Florida law.

Your submission has been received and will be made part of the official administrative record for the above-referenced petition.

As you correctly note, the role of VAB Legal Counsel is to advise the Board on matters of law and procedure and to help ensure that proceedings are conducted in accordance with Florida Statutes, applicable administrative rules, and principles of due process. Legal Counsel does not serve as an advocate for either party and does not reweigh evidence presented at the hearing.

Under section 194.035, Florida Statutes, and Rule 12D-9, Florida Administrative Code, Special Magistrates are required to consider the admitted evidence, make findings of fact, and provide conclusions of law supporting their recommendations. The VAB, in turn, relies upon the record, including the Recommended Decision, admitted evidence, and hearing proceedings, in rendering its final decision.

Your complaint raises concerns regarding:

- The completeness and accuracy of the Special Magistrate’s findings of fact and conclusions of law;
- The alleged omission or characterization of admitted and rebuttal evidence;
- The completeness of the hearing record, including the magistrate’s notes; and
- Whether the Recommended Decision adequately reflects the issues presented in the petition.

The VAB’s role is to review and act upon the Special Magistrate’s Recommended Decision based on the record developed at the hearing. The Board does not conduct a de novo hearing, but it may:

- Accept the recommendation;
- Reject the recommendation; or

- Remand the matter for further proceedings if appropriate under applicable law.

Any determination as to whether a Recommended Decision complies with statutory and rule requirements must be made by the VAB based on the entirety of the administrative record.

The Clerk is responsible for maintaining the official record, which includes admitted exhibits, audio recordings of the hearing, and other filed materials. Your concerns regarding the completeness of the magistrate's notes and the administrative record have been noted and will be directed to the Clerk for review consistent with record retention obligations.


With respect to your request concerning the Florida Department of Revenue ("DOR"), VAB procedures and reporting requirements are governed by Rule 12D-9.037, Florida Administrative Code. Your correspondence will be handled in accordance with applicable rules governing recordkeeping and any required submissions.

In response to your specific requests:

1. Filing in Official Record – Your complaint has been accepted for inclusion in the official file for Petition No. 2025-02438.
2. Forwarding to Legal Counsel – This correspondence has been reviewed by me.
3. Written Response – This letter constitutes the Board Legal Counsel's response to your complaint.
4. Department of Revenue – Any transmission to the Department of Revenue will be made in accordance with applicable statutory and rule-based requirements.
5. Board Consideration – The VAB will be advised of filings and materials contained within the record in connection with its consideration of the Special Magistrate's Recommended Decision.

The concerns you have raised will be part of the record considered by the Value Adjustment Board in its deliberations. The Board will evaluate the Recommended Decision in light of the entire record, consistent with its statutory authority and obligations.

Thank you for your submission.



Very truly yours,

Rinky S. Parwani
Legal Counsel Hillsborough County
Value Adjustment Board

Cc: Daniel Toro
Sharon Sweet
Value Adjustment Board
Department of Revenue

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-00007	0542440490	WIMBERLY DAVID & BIGGS ROCKY FRED JR	DOR_4	\$285,517	\$285,517	\$0	DENIED
2025-00268	0145187808	ENNIS CHARLES A & LISA D	DOR_1	\$684,041	\$684,041	\$0	DENIED
2025-00286	0037090100	PIVOTAL TAX SOLUTIONS	DOR_1	\$20,962,200	\$18,790,000	\$(2,172,200)	GRANTED
2025-00287	0037110100	PIVOTAL TAX SOLUTIONS	DOR_1	\$2,034,252	\$2,034,252	\$0	DENIED
2025-00288	0037110200	PIVOTAL TAX SOLUTIONS	DOR_1	\$348,723	\$348,723	\$0	DENIED
2025-00289	0179590000	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,319,800	\$11,319,800	\$0	DENIED
2025-00292	0238312000	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,734,500	\$10,920,000	\$(814,500)	GRANTED
2025-00293	0273130000	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,659,600	\$8,050,000	\$(609,600)	GRANTED
2025-00294	0273130005	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,434,100	\$4,720,000	\$(714,100)	GRANTED
2025-00295	0273130015	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,216,900	\$4,530,000	\$(686,900)	GRANTED
2025-00297	0273260504	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,764,500	\$3,940,000	\$(824,500)	GRANTED
2025-00298	0273260505	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,868,000	\$5,868,000	\$0	DENIED
2025-00299	0273260506	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,917,300	\$4,080,000	\$(837,300)	GRANTED
2025-00300	0273260508	PIVOTAL TAX SOLUTIONS	DOR_1	\$12,696,698	\$11,710,000	\$(986,698)	GRANTED
2025-00301	0273260520	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,905,534	\$5,230,000	\$(675,534)	GRANTED
2025-00302	0273260526	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,489,500	\$3,900,000	\$(589,500)	GRANTED
2025-00303	0273260528	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,415,900	\$4,220,000	\$(1,195,900)	GRANTED
2025-00304	0273260530	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,603,500	\$2,860,000	\$(743,500)	GRANTED
2025-00305	0273260532	PIVOTAL TAX SOLUTIONS	DOR_1	\$16,181,000	\$16,181,000	\$0	DENIED
2025-00306	0273260538	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,623,200	\$10,990,000	\$(633,200)	GRANTED
2025-00318	0404290000	RYAN LLC	DOR_1	\$170,810	\$170,810	\$0	DENIED
2025-00319	0404890000	RYAN LLC	DOR_1	\$437,567	\$437,567	\$0	DENIED
2025-00320	0404900000	RYAN LLC	DOR_1	\$724,700	\$724,700	\$0	DENIED
2025-00321	0404920000	RYAN LLC	DOR_1	\$407,785	\$407,785	\$0	DENIED
2025-00322	0404980000	RYAN LLC	DOR_1	\$389,328	\$389,328	\$0	DENIED
2025-00323	0603700000	RYAN LLC	DOR_1	\$755,800	\$755,800	\$0	DENIED
2025-00327	1065390000	RYAN LLC	DOR_1	\$31,486,200	\$31,486,200	\$0	DENIED
2025-00328	2012960100	RYAN LLC	DOR_1	\$22,906,400	\$22,906,400	\$0	DENIED
2025-00329	0385901000	RYAN LLC	DOR_1	\$27,303,300	\$27,303,300	\$0	DENIED
2025-00330	0273300100	RYAN LLC	DOR_1	\$8,107,400	\$8,107,400	\$0	DENIED
2025-00331	0381581000	RYAN LLC	DOR_1	\$22,767,300	\$22,767,300	\$0	DENIED
2025-00332	0159100500	RYAN LLC	DOR_1	\$57,714,900	\$57,714,900	\$0	DENIED
2025-00333	0488381202	RYAN LLC	DOR_1	\$54,325,300	\$54,325,300	\$0	DENIED
2025-00342	0273275400	RYAN LLC	DOR_1	\$20,201,200	\$20,201,200	\$0	DENIED
2025-00343	1125010100	RYAN LLC	DOR_1	\$26,387,600	\$26,387,600	\$0	DENIED
2025-00344	0946360000	RYAN LLC	DOR_1	\$57,197,100	\$57,197,100	\$0	DENIED
2025-00345	0335831816	RYAN LLC	DOR_1	\$23,660,560	\$23,660,560	\$0	DENIED
2025-00346	0314061000	RYAN LLC	DOR_1	\$22,554,200	\$22,554,200	\$0	DENIED
2025-00348	1109760000	RYAN LLC	DOR_1	\$17,650,900	\$17,650,900	\$0	DENIED
2025-00351	0139860000	RYAN LLC	DOR_1	\$12,372,400	\$12,372,400	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-00354	0246960000	RYAN LLC	DOR_1	\$10,752,300	\$10,752,300	\$0	DENIED
2025-00355	0246970000	RYAN LLC	DOR_1	\$10,340,900	\$10,340,900	\$0	DENIED
2025-00357	0568160050	RYAN LLC	DOR_1	\$36,274,100	\$36,274,100	\$0	DENIED
2025-00361	0873860000	RYAN LLC	DOR_1	\$18,233,700	\$18,233,700	\$0	DENIED
2025-00363	1120211002	RYAN LLC	DOR_1	\$12,226,390	\$12,226,390	\$0	DENIED
2025-00364	1120212004	RYAN LLC	DOR_1	\$10,645,400	\$8,491,000	\$(2,154,400)	GRANTED
2025-00365	1120212008	RYAN LLC	DOR_1	\$1,909,213	\$1,716,000	\$(193,213)	GRANTED
2025-00366	0035585500	RYAN LLC	DOR_1	\$11,059,700	\$9,514,000	\$(1,545,700)	GRANTED
2025-00374	1956400000	RYAN LLC	DOR_1	\$4,215,740	\$4,215,740	\$0	DENIED
2025-00376	1950120000	RYAN LLC	DOR_1	\$4,542,500	\$4,542,500	\$0	DENIED
2025-00384	0475200000	RYAN LLC	DOR_1	\$16,229,700	\$16,229,700	\$0	DENIED
2025-00385	0145210589	RYAN LLC	DOR_1	\$51,746,544	\$51,746,544	\$0	DENIED
2025-00391	0054552000	RYAN LLC	DOR_1	\$70,913,500	\$70,913,500	\$0	DENIED
2025-00396	1174670000	RYAN LLC	DOR_1	\$11,617,700	\$11,617,700	\$0	DENIED
2025-00413	1120210020	RYAN LLC	DOR_1	\$90,228,700	\$90,228,700	\$0	DENIED
2025-00421	1992942402	RYAN LLC	DOR_1	\$131,701,600	\$131,701,600	\$0	DENIED
2025-00427	0946372000	RYAN LLC	DOR_1	\$58,029,300	\$58,029,300	\$0	DENIED
2025-00432	1615700000	RYAN LLC	DOR_1	\$14,370,600	\$13,057,000	\$(1,313,600)	GRANTED
2025-00434	0134740200	RYAN LLC	DOR_1	\$11,808,900	\$10,268,000	\$(1,540,900)	GRANTED
2025-00445	1944950100	RYAN LLC	DOR_1	\$157,314,300	\$157,314,300	\$0	DENIED
2025-00448	0601380000	RYAN LLC	DOR_1	\$69,074,000	\$69,074,000	\$0	DENIED
2025-00466	0036230224	RYAN LLC	DOR_1	\$62,536,400	\$62,536,400	\$0	DENIED
2025-00468	0903221674	RYAN LLC	DOR_1	\$11,980,500	\$11,980,500	\$0	DENIED
2025-00478	0722101364	RYAN LLC	DOR_1	\$15,835,852	\$15,835,852	\$0	DENIED
2025-00484	1050720000	RYAN LLC	DOR_1	\$12,776,995	\$12,462,000	\$(314,995)	GRANTED
2025-00486	0772853312	RYAN LLC	DOR_1	\$13,595,400	\$13,595,400	\$0	DENIED
2025-00487	0446710000	RYAN LLC	DOR_1	\$22,562,900	\$20,302,000	\$(2,260,900)	GRANTED
2025-00488	1886430000	RYAN LLC	DOR_1	\$15,855,546	\$15,855,546	\$0	DENIED
2025-00489	0445850100	RYAN LLC	DOR_1	\$18,693,400	\$18,693,400	\$0	DENIED
2025-00492	0718620100	RYAN LLC	DOR_1	\$7,473,205	\$7,473,205	\$0	GRANTED
2025-00493	0776555550	RYAN LLC	DOR_1	\$7,919,600	\$7,919,600	\$0	DENIED
2025-00494	0557165000	RYAN LLC	DOR_1	\$4,642,900	\$4,642,900	\$0	DENIED
2025-00495	2051600652	RYAN LLC	DOR_1	\$18,229,070	\$15,065,000	\$(3,164,070)	GRANTED
2025-00502	0158950410	RYAN LLC	DOR_1	\$10,635,222	\$10,635,222	\$0	GRANTED
2025-00518	1405550000	RYAN LLC	DOR_1	\$10,047,400	\$10,047,400	\$0	DENIED
2025-00519	0259280000	RYAN LLC	DOR_1	\$6,510,078	\$6,510,078	\$0	GRANTED
2025-00521	1029750000	RYAN LLC	DOR_1	\$10,431,700	\$10,431,700	\$0	DENIED
2025-00523	0373950000	RYAN LLC	DOR_1	\$12,500,800	\$12,500,800	\$0	DENIED
2025-00525	0044457154	RYAN LLC	DOR_1	\$11,088,007	\$11,088,007	\$0	DENIED
2025-00539	0880800158	RYAN LLC	DOR_1	\$12,943,900	\$10,611,000	\$(2,332,900)	GRANTED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-00548	0339790402	RYAN LLC	DOR_1	\$29,142,900	\$28,529,000	\$(613,900)	GRANTED
2025-00551	1760830884	RYAN LLC	DOR_1	\$10,534,600	\$10,534,600	\$0	DENIED
2025-00554	0768280175	RYAN LLC	DOR_1	\$10,017,400	\$9,369,000	\$(648,400)	GRANTED
2025-00562	1449120048	RYAN LLC	DOR_1	\$1,188,700	\$1,188,700	\$0	DENIED
2025-00563	1449120046	RYAN LLC	DOR_1	\$11,754,158	\$11,754,158	\$0	DENIED
2025-00564	0189000000	RYAN LLC	DOR_1	\$16,500,000	\$16,500,000	\$0	DENIED
2025-00578	1813220000	RYAN LLC	DOR_1	\$71,112,200	\$71,112,200	\$0	DENIED
2025-00581	0738670100	RYAN LLC	DOR_1	\$25,106,100	\$25,106,100	\$0	DENIED
2025-00591	1942440000	RYAN LLC	DOR_1	\$100,532,600	\$100,532,600	\$0	DENIED
2025-00593	0035700100	RYAN LLC	DOR_1	\$16,500,000	\$15,000,000	\$(1,500,000)	GRANTED
2025-00596	0035495070	RYAN LLC	DOR_1	\$15,359,600	\$14,235,000	\$(1,124,600)	GRANTED
2025-00597	0155970000	RYAN LLC	DOR_1	\$12,898,300	\$12,898,300	\$0	DENIED
2025-00600	1712510000	RYAN LLC	DOR_1	\$11,373,900	\$10,468,000	\$(905,900)	GRANTED
2025-00608	0711000000	RYAN LLC	DOR_1	\$6,933,200	\$6,149,000	\$(784,200)	GRANTED
2025-00610	0329010902	RYAN LLC	DOR_1	\$23,092,400	\$19,722,000	\$(3,370,400)	GRANTED
2025-00615	1760830882	RYAN LLC	DOR_1	\$106,359,500	\$106,359,500	\$0	DENIED
2025-00625	0514920000	RYAN LLC	DOR_1	\$21,639,500	\$21,639,500	\$0	DENIED
2025-00626	0508580000	RYAN LLC	DOR_1	\$17,818,100	\$17,818,100	\$0	DENIED
2025-00628	0678300000	RYAN LLC	DOR_1	\$5,075,200	\$5,075,200	\$0	DENIED
2025-00633	0035330055	RYAN LLC	DOR_1	\$56,686,000	\$56,686,000	\$0	DENIED
2025-00666	0347760516	RYAN LLC	DOR_1	\$11,671,200	\$8,139,000	\$(3,532,200)	GRANTED
2025-00683	0349680000	RYAN LLC	DOR_1	\$52,262,800	\$52,262,800	\$0	DENIED
2025-00684	0349110000	RYAN LLC	DOR_1	\$26,652,010	\$26,652,010	\$0	DENIED
2025-00688	0188980000	RYAN LLC	DOR_1	\$8,457,400	\$8,457,400	\$0	DENIED
2025-00714	0861640000	RYAN LLC	DOR_1	\$24,758,300	\$23,660,000	\$(1,098,300)	GRANTED
2025-00715	0861650000	RYAN LLC	DOR_1	\$10,522,800	\$9,904,000	\$(618,800)	GRANTED
2025-00716	0861670100	RYAN LLC	DOR_1	\$18,172,715	\$18,172,715	\$0	DENIED
2025-00720	0248500555	RYAN LLC	DOR_1	\$28,054,700	\$25,100,000	\$(2,954,700)	GRANTED
2025-00721	0236840000	RYAN LLC	DOR_1	\$42,555,500	\$37,701,000	\$(4,854,500)	GRANTED
2025-00726	0632550000	RYAN LLC	DOR_1	\$45,019,000	\$45,019,000	\$0	DENIED
2025-00727	1065230000	RYAN LLC	DOR_1	\$0	\$0	\$0	DENIED
2025-00737	1122130000	RYAN LLC	DOR_1	\$86,291,500	\$81,500,000	\$(4,791,500)	GRANTED
2025-00744	0723050300	RYAN LLC	DOR_1	\$63,372,000	\$60,830,000	\$(2,542,000)	GRANTED
2025-00769	0539752434	RYAN LLC	DOR_1	\$3,948,500	\$3,948,500	\$0	DENIED
2025-00776	1050860000	RYAN LLC	DOR_1	\$7,034,500	\$7,034,500	\$0	DENIED
2025-00777	1050910200	RYAN LLC	DOR_1	\$2,043,400	\$2,043,400	\$0	DENIED
2025-00781	0788950020	RYAN LLC	DOR_1	\$2,933,100	\$2,933,100	\$0	DENIED
2025-00803	0763240000	RYAN LLC	DOR_1	\$66,046,530	\$66,046,530	\$0	GRANTED
2025-00804	0276200000	RYAN LLC	DOR_1	\$27,049,600	\$23,874,500	\$(3,175,100)	GRANTED
2025-00810	0313680000	RYAN LLC	DOR_1	\$5,724,400	\$5,375,000	\$(349,400)	GRANTED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-00811	0421455010	RYAN LLC	DOR_1	\$10,429,700	\$9,789,000	\$(640,700)	GRANTED
2025-00812	0421455045	RYAN LLC	DOR_1	\$12,784,200	\$11,917,000	\$(867,200)	GRANTED
2025-00818	0359610000	RYAN LLC	DOR_1	\$5,289,261	\$5,289,261	\$0	DENIED
2025-00819	0910080100	RYAN LLC	DOR_1	\$27,124,213	\$27,124,213	\$0	DENIED
2025-00827	0432730000	RYAN LLC	DOR_1	\$2,528,500	\$2,111,000	\$(417,500)	GRANTED
2025-00842	0549535772	RYAN LLC	DOR_1	\$50,382,952	\$49,246,000	\$(1,136,952)	GRANTED
2025-00845	0348940000	RYAN LLC	DOR_1	\$70,260,630	\$70,260,630	\$0	GRANTED
2025-00847	0348900000	RYAN LLC	DOR_1	\$38,405,400	\$34,320,000	\$(4,085,400)	GRANTED
2025-00848	0980820000	RYAN LLC	DOR_1	\$56,009,800	\$53,010,000	\$(2,999,800)	GRANTED
2025-00853	0594032762	RYAN LLC	DOR_1	\$42,616,600	\$41,350,000	\$(1,266,600)	GRANTED
2025-00857	0335831822	RYAN LLC	DOR_1	\$11,526,600	\$8,361,000	\$(3,165,600)	GRANTED
2025-00867	1995510610	RYAN LLC	DOR_1	\$20,259,800	\$16,826,000	\$(3,433,800)	GRANTED
2025-00869	1363520000	RYAN LLC	DOR_1	\$48,482,200	\$48,482,200	\$0	DENIED
2025-00870	0680420230	RYAN LLC	DOR_1	\$20,086,719	\$20,086,719	\$0	GRANTED
2025-00879	0446200000	RYAN LLC	DOR_1	\$6,527,543	\$6,527,543	\$0	DENIED
2025-00880	0446210000	RYAN LLC	DOR_1	\$2,344,690	\$2,344,690	\$0	DENIED
2025-00883	0275550000	RYAN LLC	DOR_1	\$48,191,600	\$47,272,750	\$(918,850)	GRANTED
2025-00884	0275690032	RYAN LLC	DOR_1	\$42,604,200	\$41,608,000	\$(996,200)	GRANTED
2025-00886	0347560154	RYAN LLC	DOR_1	\$3,597,830	\$3,597,830	\$0	DENIED
2025-00888	1274510000	RYAN LLC	DOR_1	\$887,065	\$887,065	\$0	DENIED
2025-00890	1962530020	RYAN LLC	DOR_1	\$1,342,440	\$1,342,440	\$0	GRANTED
2025-00891	1632960000	RYAN LLC	DOR_1	\$742,536	\$742,536	\$0	DENIED
2025-00892	1177440000	RYAN LLC	DOR_1	\$1,534,060	\$1,534,060	\$0	DENIED
2025-00896	0119780100	RYAN LLC	DOR_1	\$75,393,200	\$74,494,000	\$(899,200)	GRANTED
2025-00901	0339701102	RYAN LLC	DOR_1	\$79,895,000	\$76,440,000	\$(3,455,000)	GRANTED
2025-00908	0475450100	RYAN LLC	DOR_1	\$78,517,100	\$68,000,000	\$(10,517,100)	GRANTED
2025-00946	1124810000	RYAN LLC	DOR_1	\$11,626,000	\$9,363,000	\$(2,263,000)	GRANTED
2025-00948	1124505000	RYAN LLC	DOR_1	\$11,735,700	\$9,343,000	\$(2,392,700)	GRANTED
2025-00949	1124540000	RYAN LLC	DOR_1	\$11,690,500	\$9,359,000	\$(2,331,500)	GRANTED
2025-00951	0945000002	RYAN LLC	DOR_1	\$14,099,500	\$11,490,000	\$(2,609,500)	GRANTED
2025-00953	0238770708	RYAN LLC	DOR_1	\$13,315,000	\$11,307,000	\$(2,008,000)	GRANTED
2025-00968	0432749300	RYAN LLC	DOR_1	\$2,050,912	\$2,050,912	\$0	GRANTED
2025-00987	0491022748	RYAN LLC	DOR_1	\$21,483,500	\$21,483,500	\$0	DENIED
2025-01000	0680501000	RYAN LLC	DOR_1	\$17,389,408	\$17,389,408	\$0	GRANTED
2025-01010	0238770702	RYAN LLC	DOR_1	\$18,477,700	\$16,240,000	\$(2,237,700)	GRANTED
2025-01011	0276460000	RYAN LLC	DOR_1	\$15,493,691	\$15,493,691	\$0	GRANTED
2025-01013	0040710400	RYAN LLC	DOR_1	\$59,298,580	\$58,250,000	\$(1,048,580)	GRANTED
2025-01014	0651380000	RYAN LLC	DOR_1	\$78,391,500	\$75,090,000	\$(3,301,500)	GRANTED
2025-01017	0189560500	RYAN LLC	DOR_1	\$6,981,900	\$6,981,900	\$0	DENIED
2025-01018	0164300000	RYAN LLC	DOR_1	\$3,935,300	\$3,935,300	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-01030	0145210591	RYAN LLC	DOR_1	\$14,392,500	\$13,260,000	\$(1,132,500)	GRANTED
2025-01032	0760207302	RYAN LLC	DOR_1	\$12,482,900	\$12,482,900	\$0	DENIED
2025-01038	0237710100	RYAN LLC	DOR_1	\$16,227,900	\$13,130,000	\$(3,097,900)	GRANTED
2025-01041	1572720000	RYAN LLC	DOR_1	\$15,071,034	\$12,270,000	\$(2,801,034)	GRANTED
2025-01042	1051780000	RYAN LLC	DOR_1	\$8,363,000	\$6,590,000	\$(1,773,000)	GRANTED
2025-01044	1901000000	RYAN LLC	DOR_1	\$12,163,300	\$11,780,000	\$(383,300)	GRANTED
2025-01045	0190280425	RYAN LLC	DOR_1	\$9,998,000	\$8,610,000	\$(1,388,000)	GRANTED
2025-01046	0335800360	RYAN LLC	DOR_1	\$10,592,800	\$8,500,000	\$(2,092,800)	GRANTED
2025-01055	0329010512	RYAN LLC	DOR_1	\$13,868,100	\$13,500,000	\$(368,100)	GRANTED
2025-01057	1028840000	RYAN LLC	DOR_1	\$7,335,100	\$6,670,000	\$(665,100)	GRANTED
2025-01060	0610930000	RYAN LLC	DOR_1	\$16,081,200	\$15,420,000	\$(661,200)	GRANTED
2025-01061	0700236302	RYAN LLC	DOR_1	\$17,476,100	\$13,690,000	\$(3,786,100)	GRANTED
2025-01076	2051600662	RYAN LLC	DOR_1	\$34,859,400	\$34,859,400	\$0	DENIED
2025-01077	0346440000	RYAN LLC	DOR_1	\$58,982,600	\$58,982,600	\$0	DENIED
2025-01086	0349750000	RYAN LLC	DOR_1	\$6,397,532	\$6,250,000	\$(147,532)	GRANTED
2025-01087	1126310000	RYAN LLC	DOR_1	\$2,635,800	\$1,830,000	\$(805,800)	GRANTED
2025-01088	1125120000	RYAN LLC	DOR_1	\$1,413,000	\$1,413,000	\$0	DENIED
2025-01089	1125050000	RYAN LLC	DOR_1	\$13,115,600	\$13,115,600	\$0	DENIED
2025-01094	1933230000	RYAN LLC	DOR_1	\$109,162,200	\$109,162,200	\$0	DENIED
2025-01097	2093620000	RYAN LLC	DOR_1	\$57,940,850	\$57,940,850	\$0	DENIED
2025-01103	1943690000	RYAN LLC	DOR_1	\$5,886,300	\$5,886,300	\$0	DENIED
2025-01107	1995540204	RYAN LLC	DOR_1	\$21,426,200	\$16,690,000	\$(4,736,200)	GRANTED
2025-01116	0648120000	RYAN LLC	DOR_1	\$503,281	\$503,281	\$0	DENIED
2025-01118	0404230000	RYAN LLC	DOR_1	\$157,928	\$157,928	\$0	DENIED
2025-01119	0404270000	RYAN LLC	DOR_1	\$386,800	\$386,800	\$0	DENIED
2025-01172	0273260544	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,358,300	\$4,470,000	\$(888,300)	GRANTED
2025-01173	0273260546	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,210,600	\$3,100,000	\$(110,600)	GRANTED
2025-01174	0273260550	PIVOTAL TAX SOLUTIONS	DOR_1	\$2,281,100	\$1,670,000	\$(611,100)	GRANTED
2025-01175	0273277092	PIVOTAL TAX SOLUTIONS	DOR_1	\$7,081,500	\$6,030,000	\$(1,051,500)	GRANTED
2025-01176	0273277096	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,928,659	\$1,920,000	\$(8,659)	GRANTED
2025-01177	0279930504	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,531,700	\$1,460,000	\$(71,700)	GRANTED
2025-01180	0280920050	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,333,900	\$1,333,900	\$0	DENIED
2025-01224	0281280000	PIVOTAL TAX SOLUTIONS	DOR_1	\$2,029,243	\$2,029,243	\$0	DENIED
2025-01227	0358525500	PIVOTAL TAX SOLUTIONS	DOR_1	\$12,001,700	\$12,001,700	\$0	DENIED
2025-01229	0399640000	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,952,909	\$1,952,909	\$0	DENIED
2025-01230	0401115062	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,477,966	\$1,477,966	\$0	DENIED
2025-01231	0401115066	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,190,605	\$3,190,605	\$0	DENIED
2025-01232	0433130000	PIVOTAL TAX SOLUTIONS	DOR_1	\$9,922,800	\$9,922,800	\$0	DENIED
2025-01233	0444200000	PIVOTAL TAX SOLUTIONS	DOR_1	\$20,621,200	\$20,621,200	\$0	DENIED
2025-01257	0444370010	PIVOTAL TAX SOLUTIONS	DOR_1	\$10,864,000	\$9,840,000	\$(1,024,000)	GRANTED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-01258	0444370017	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,590,900	\$7,930,000	\$(660,900)	GRANTED
2025-01259	0444370018	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,269,335	\$3,269,335	\$0	GRANTED
2025-01260	0444370020	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,082,500	\$5,082,500	\$0	DENIED
2025-01261	0444370022	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,008,900	\$5,940,000	\$(68,900)	GRANTED
2025-01262	0444370023	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,529,470	\$4,529,470	\$0	GRANTED
2025-01263	0444370030	PIVOTAL TAX SOLUTIONS	DOR_1	\$7,761,800	\$7,560,000	\$(201,800)	GRANTED
2025-01264	0444370040	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,851,364	\$1,717,958	\$(133,406)	GRANTED
2025-01265	0444370115	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,225,100	\$7,970,000	\$(255,100)	GRANTED
2025-01448	0478881016	OWNWELL, INC.	DOR_1	\$248,486	\$248,486	\$0	DENIED
2025-01450	1333340000	OWNWELL, INC.	DOR_1	\$284,443	\$284,443	\$0	DENIED
2025-01451	1576880000	OWNWELL, INC.	DOR_1	\$238,658	\$238,658	\$0	DENIED
2025-01453	0779526104	OWNWELL, INC.	DOR_1	\$298,781	\$298,781	\$0	DENIED
2025-01456	1521020000	OWNWELL, INC.	DOR_1	\$153,055	\$153,055	\$0	DENIED
2025-01458	0867542416	OWNWELL, INC.	DOR_1	\$437,353	\$437,353	\$0	DENIED
2025-01459	0677390696	OWNWELL, INC.	DOR_1	\$307,947	\$307,947	\$0	DENIED
2025-01460	0068860100	OWNWELL, INC.	DOR_1	\$453,900	\$453,900	\$0	DENIED
2025-01462	1504500000	OWNWELL, INC.	DOR_1	\$423,901	\$400,000	\$(23,901)	GRANTED
2025-01464	0774206398	OWNWELL, INC.	DOR_1	\$492,468	\$492,468	\$0	DENIED
2025-01473	1654320000	STEGER DAVID WILLARD & BLANKENSHIP HOLLY A BLANKENSHIP	DOR_1	\$851,557	\$137,156	\$(714,401)	GRANTED
2025-01477	0339392762	OWNWELL, INC.	DOR_1	\$284,194	\$284,194	\$0	DENIED
2025-01478	0384172174	OWNWELL, INC.	DOR_1	\$325,667	\$312,555	\$(13,112)	GRANTED
2025-01481	0037305084	OWNWELL, INC.	DOR_1	\$425,770	\$425,770	\$0	DENIED
2025-01482	1801270100	OWNWELL, INC.	DOR_1	\$333,000	\$333,000	\$0	DENIED
2025-01485	0542340560	OWNWELL, INC.	DOR_1	\$295,200	\$295,200	\$0	DENIED
2025-01490	2069470000	OWNWELL, INC.	DOR_1	\$234,611	\$234,611	\$0	DENIED
2025-01492	1638170000	OWNWELL, INC.	DOR_1	\$472,480	\$472,480	\$0	DENIED
2025-01508	0444370300	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,491,643	\$6,491,643	\$0	DENIED
2025-01510	0634710104	PIVOTAL TAX SOLUTIONS	DOR_1	\$17,316,100	\$16,160,000	\$(1,156,100)	GRANTED
2025-01511	0654570000	PIVOTAL TAX SOLUTIONS	DOR_1	\$18,398,100	\$16,820,000	\$(1,578,100)	GRANTED
2025-01512	0655072630	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,494,700	\$3,970,000	\$(524,700)	GRANTED
2025-01513	0655072632	PIVOTAL TAX SOLUTIONS	DOR_1	\$10,019,240	\$10,019,240	\$0	DENIED
2025-01514	0655072710	PIVOTAL TAX SOLUTIONS	DOR_1	\$13,135,200	\$10,920,000	\$(2,215,200)	GRANTED
2025-01515	0655072725	PIVOTAL TAX SOLUTIONS	DOR_1	\$847,316	\$847,316	\$0	DENIED
2025-01516	0678972002	PIVOTAL TAX SOLUTIONS	DOR_1	\$305,813	\$305,813	\$0	DENIED
2025-01517	0680360000	PIVOTAL TAX SOLUTIONS	DOR_1	\$2,627,700	\$2,350,000	\$(277,700)	GRANTED
2025-01521	0680420210	PIVOTAL TAX SOLUTIONS	DOR_1	\$17,019,400	\$17,019,400	\$0	DENIED
2025-01565	0477860000	OWNWELL, INC.	DOR_1	\$183,005	\$183,005	\$0	DENIED
2025-01569	1381770000	CASA BELLA ON WESTSHORE LLC	DOR_1	\$53,373,800	\$50,420,000	\$(2,953,800)	GRANTED
2025-01580	0490640810	DELOITTE TAX LLP	DOR_1	\$3,431,800	\$2,873,647	\$(558,153)	GRANTED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-01581	0592494346	OWNWELL, INC.	DOR_1	\$151,579	\$151,579	\$0	DENIED
2025-01582	0680420225	PIVOTAL TAX SOLUTIONS	DOR_1	\$12,569,600	\$12,569,600	\$0	DENIED
2025-01583	0680421200	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,230,500	\$1,126,400	\$(104,100)	GRANTED
2025-01584	0680421202	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,279,800	\$5,913,600	\$(366,200)	GRANTED
2025-01585	0680522061	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,794,809	\$5,794,809	\$0	DENIED
2025-01586	0719360400	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,868,300	\$8,868,300	\$0	DENIED
2025-01587	0723030202	PIVOTAL TAX SOLUTIONS	DOR_1	\$17,466,600	\$15,040,000	\$(2,426,600)	GRANTED
2025-01595	0096690000	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,513,700	\$3,270,000	\$(243,700)	GRANTED
2025-01597	0737880000	PIVOTAL TAX SOLUTIONS	DOR_1	\$650,294	\$650,294	\$0	DENIED
2025-01598	0775560300	PIVOTAL TAX SOLUTIONS	DOR_1	\$574,861	\$574,861	\$0	DENIED
2025-01609	0949420000	PIVOTAL TAX SOLUTIONS	DOR_1	\$10,252,800	\$10,252,800	\$0	DENIED
2025-01611	0949490000	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,751,800	\$4,751,800	\$0	DENIED
2025-01613	0949500000	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,834,700	\$4,430,000	\$(404,700)	GRANTED
2025-01614	0949510000	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,204,800	\$6,204,800	\$0	DENIED
2025-01615	0949520000	PIVOTAL TAX SOLUTIONS	DOR_1	\$2,053,208	\$2,053,208	\$0	DENIED
2025-01632	0949660000	PIVOTAL TAX SOLUTIONS	DOR_1	\$7,028,600	\$6,180,000	\$(848,600)	GRANTED
2025-01633	0950080000	PIVOTAL TAX SOLUTIONS	DOR_1	\$8,536,000	\$8,450,000	\$(86,000)	GRANTED
2025-01634	0950290100	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,693,500	\$11,570,000	\$(123,500)	GRANTED
2025-01637	0996390000	PIVOTAL TAX SOLUTIONS	DOR_1	\$15,488,800	\$15,488,800	\$0	DENIED
2025-01638	1027815000	PIVOTAL TAX SOLUTIONS	DOR_1	\$727,800	\$727,800	\$0	DENIED
2025-01639	1076150000	PIVOTAL TAX SOLUTIONS	DOR_1	\$16,549,200	\$16,549,200	\$0	DENIED
2025-01640	1076220000	PIVOTAL TAX SOLUTIONS	DOR_1	\$16,101,300	\$16,101,300	\$0	DENIED
2025-01644	1079650000	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,298,293	\$1,298,293	\$0	DENIED
2025-01645	1079660000	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,412,900	\$6,412,900	\$0	DENIED
2025-01646	1079760000	PIVOTAL TAX SOLUTIONS	DOR_1	\$14,922,300	\$14,922,300	\$0	DENIED
2025-01647	1079790000	PIVOTAL TAX SOLUTIONS	DOR_1	\$441,637	\$441,637	\$0	DENIED
2025-01648	1079950000	PIVOTAL TAX SOLUTIONS	DOR_1	\$903,000	\$903,000	\$0	DENIED
2025-01651	1109630000	PIVOTAL TAX SOLUTIONS	DOR_1	\$32,667,900	\$32,667,900	\$0	DENIED
2025-01652	1109650000	PIVOTAL TAX SOLUTIONS	DOR_1	\$32,633,865	\$32,633,865	\$0	DENIED
2025-01653	1454900000	PIVOTAL TAX SOLUTIONS	DOR_1	\$633,290	\$633,290	\$0	DENIED
2025-01654	1461590000	PIVOTAL TAX SOLUTIONS	DOR_1	\$262,432	\$262,432	\$0	DENIED
2025-01655	1461640000	PIVOTAL TAX SOLUTIONS	DOR_1	\$944,611	\$944,611	\$0	DENIED
2025-01656	1581170100	PIVOTAL TAX SOLUTIONS	DOR_1	\$3,591,500	\$3,170,000	\$(421,500)	GRANTED
2025-01657	1598720068	PIVOTAL TAX SOLUTIONS	DOR_1	\$804,072	\$804,072	\$0	DENIED
2025-01658	1598720070	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,940,700	\$1,940,700	\$0	DENIED
2025-01659	1598720072	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,707,800	\$1,707,800	\$0	DENIED
2025-01660	1995510690	PIVOTAL TAX SOLUTIONS	DOR_1	\$11,904,800	\$9,720,000	\$(2,184,800)	GRANTED
2025-01661	2035041600	PIVOTAL TAX SOLUTIONS	DOR_1	\$1,300,200	\$1,300,200	\$0	DENIED
2025-01662	2035330000	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,932,162	\$5,932,162	\$0	DENIED
2025-01663	2038565900	PIVOTAL TAX SOLUTIONS	DOR_1	\$19,885,600	\$19,885,600	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-01674	0489360264	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,509,100	\$9,489,000	\$(20,100)	GRANTED
2025-01686	0747436418	OWNWELL, INC.	DOR_1	\$302,626	\$302,626	\$0	DENIED
2025-01689	1531810000	OWNWELL, INC.	DOR_1	\$209,260	\$209,260	\$0	DENIED
2025-01690	0301020500	OWNWELL, INC.	DOR_1	\$438,900	\$438,900	\$0	DENIED
2025-01692	0029558242	OWNWELL, INC.	DOR_1	\$664,701	\$664,701	\$0	DENIED
2025-01693	0772400598	OWNWELL, INC.	DOR_1	\$466,345	\$466,345	\$0	DENIED
2025-01694	0646791188	OWNWELL, INC.	DOR_1	\$309,698	\$309,698	\$0	DENIED
2025-01695	0770576598	OWNWELL, INC.	DOR_1	\$291,404	\$291,404	\$0	DENIED
2025-01697	0198917166	OWNWELL, INC.	DOR_1	\$521,518	\$521,518	\$0	DENIED
2025-01698	0874007266	OWNWELL, INC.	DOR_1	\$381,202	\$365,500	\$(15,702)	GRANTED
2025-01700	0541571690	OWNWELL, INC.	DOR_1	\$376,769	\$376,769	\$0	DENIED
2025-01703	1392450020	OWNWELL, INC.	DOR_1	\$250,802	\$250,802	\$0	DENIED
2025-01704	2075040000	OWNWELL, INC.	DOR_1	\$154,156	\$154,156	\$0	DENIED
2025-01705	0190309062	OWNWELL, INC.	DOR_1	\$366,229	\$366,229	\$0	DENIED
2025-01706	0237428620	OWNWELL, INC.	DOR_1	\$305,442	\$305,442	\$0	DENIED
2025-01707	0909560150	OWNWELL, INC.	DOR_1	\$434,654	\$400,000	\$(34,654)	GRANTED
2025-01708	0394720000	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$220,067	\$220,067	\$0	DENIED
2025-01709	1456100000	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$117,798	\$117,798	\$0	DENIED
2025-01710	1466480000	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$99,254	\$99,254	\$0	DENIED
2025-01711	1467680000	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$178,416	\$178,416	\$0	DENIED
2025-01712	1470960100	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$158,088	\$158,088	\$0	DENIED
2025-01713	1726820000	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$163,338	\$163,338	\$0	DENIED
2025-01714	1832140000	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$197,443	\$197,443	\$0	DENIED
2025-01715	1832140100	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$197,443	\$197,443	\$0	DENIED
2025-01716	1887910000	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$107,483	\$107,483	\$0	DENIED
2025-01717	1890700000	HUNT DAVID JACOB SR & TAMMY /TRUSTEES	DOR_1	\$120,339	\$120,339	\$0	DENIED
2025-01718	1450770500	OWNWELL, INC.	DOR_1	\$142,627	\$142,627	\$0	DENIED
2025-01721	0768367576	OWNWELL, INC.	DOR_1	\$361,497	\$361,497	\$0	DENIED
2025-01723	0163293780	OWNWELL, INC.	DOR_1	\$341,720	\$341,720	\$0	DENIED
2025-01724	1999064838	HUNT DAVID JACOB SR & TAMMY/TRUSTEE	DOR_1	\$324,720	\$324,720	\$0	DENIED
2025-01725	0666382052	OWNWELL, INC.	DOR_1	\$359,787	\$359,787	\$0	DENIED
2025-01726	0873487762	OWNWELL, INC.	DOR_1	\$383,729	\$383,729	\$0	DENIED
2025-01727	0536550000	OWNWELL, INC.	DOR_1	\$272,226	\$272,226	\$0	DENIED
2025-01728	0854420138	OWNWELL, INC.	DOR_1	\$372,618	\$372,618	\$0	DENIED
2025-01730	0772386344	OWNWELL, INC.	DOR_1	\$339,264	\$339,264	\$0	DENIED
2025-01733	0741241514	OWNWELL, INC.	DOR_1	\$0	\$0	\$0	GRANTED
2025-01734	1392360100	OWNWELL, INC.	DOR_1	\$365,542	\$365,542	\$0	DENIED
2025-01735	0163551262	OWNWELL, INC.	DOR_1	\$407,099	\$407,099	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-01737	0739915668	OWNWELL, INC.	DOR_1	\$402,422	\$402,422	\$0	DENIED
2025-01738	0789320680	OWNWELL, INC.	DOR_1	\$439,207	\$439,207	\$0	DENIED
2025-01739	2050101560	OWNWELL, INC.	DOR_1	\$281,255	\$281,255	\$0	DENIED
2025-01744	0771927168	OWNWELL, INC.	DOR_1	\$310,388	\$310,388	\$0	DENIED
2025-01746	0866821242	OWNWELL, INC.	DOR_1	\$472,525	\$472,525	\$0	DENIED
2025-01747	0190300894	OWNWELL, INC.	DOR_1	\$490,556	\$490,556	\$0	DENIED
2025-01748	2032743008	OWNWELL, INC.	DOR_1	\$257,072	\$257,072	\$0	DENIED
2025-01749	0040395806	OWNWELL, INC.	DOR_1	\$501,827	\$501,827	\$0	DENIED
2025-01750	0592512218	OWNWELL, INC.	DOR_1	\$482,472	\$482,472	\$0	DENIED
2025-01751	1811020000	OWNWELL, INC.	DOR_1	\$336,552	\$336,552	\$0	DENIED
2025-01752	0779565388	OWNWELL, INC.	DOR_1	\$326,128	\$326,128	\$0	DENIED
2025-01753	1875750000	OWNWELL, INC.	DOR_1	\$297,872	\$285,000	\$(12,872)	GRANTED
2025-01871	1973310100	YTURRIAGA HR, PRESIDENT	DOR_1	\$1,338,260	\$1,338,260	\$0	DENIED
2025-01885	0172680100	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$357,900	\$357,900	\$0	DENIED
2025-01886	0173530002	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$1,590,217	\$1,590,217	\$0	DENIED
2025-01887	1957650000	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$3,114,972	\$3,114,972	\$0	DENIED
2025-01889	1155650100	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$481,996	\$412,080	\$(69,916)	GRANTED
2025-01890	0241731000	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$25,279,683	\$22,677,837	\$(2,601,846)	GRANTED
2025-01891	1029845000	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$5,597,300	\$5,597,300	\$0	DENIED
2025-01892	0701440560	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$224,635	\$224,635	\$0	DENIED
2025-01894	1164730000	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$1,383,100	\$1,383,100	\$0	DENIED
2025-01896	2051602400	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$7,745,100	\$7,745,100	\$0	DENIED
2025-01897	2051602900	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$1,171,700	\$1,171,700	\$0	DENIED
2025-01910	0871440000	JACOB SAM & ELIZABETH	DOR_1	\$438,198	\$438,198	\$0	DENIED
2025-01916	1760720156	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$314,500	\$314,500	\$0	DENIED
2025-01921	0374765802	TERRANEO TODD	DOR_1	\$12,100,000	\$12,100,000	\$0	DENIED
2025-01922	0362830005	TERRANEO TODD	DOR_1	\$69,369,035	\$69,369,035	\$0	DENIED
2025-01923	0339701202	TERRANEO TODD	DOR_1	\$68,558,800	\$68,558,800	\$0	DENIED
2025-01924	0556261742	TERRANEO TODD	DOR_1	\$31,031,900	\$31,031,900	\$0	DENIED
2025-01925	0347760520	TERRANEO TODD	DOR_1	\$43,751,200	\$43,751,200	\$0	DENIED
2025-01926	1177200000	TERRANEO TODD	DOR_1	\$8,910,000	\$8,910,000	\$0	DENIED
2025-01927	1153850000	TERRANEO TODD	DOR_1	\$13,623,100	\$13,623,100	\$0	DENIED
2025-01928	0238360560	TERRANEO TODD	DOR_1	\$21,294,200	\$21,294,200	\$0	DENIED
2025-01929	1378230000	TERRANEO TODD	DOR_1	\$14,038,800	\$14,038,800	\$0	DENIED
2025-01930	0238360550	TERRANEO TODD	DOR_1	\$34,771,000	\$34,771,000	\$0	DENIED
2025-01931	0238360540	TERRANEO TODD	DOR_1	\$96,713,400	\$96,713,400	\$0	DENIED
2025-01932	1425920000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,959,100	\$1,959,100	\$0	DENIED
2025-01933	1426150000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,928,500	\$1,928,500	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-01935	0239588302	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$8,401,393	\$8,210,000	\$(191,393)	GRANTED
2025-01936	0680523040	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$10,195,944	\$10,195,944	\$0	DENIED
2025-01938	0401115036	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$6,491,154	\$6,491,154	\$0	GRANTED
2025-01941	1189810000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,017,500	\$970,000	\$(47,500)	GRANTED
2025-01942	1120830100	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,534,900	\$1,534,900	\$0	DENIED
2025-01943	0737030060	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,434,400	\$1,434,400	\$0	DENIED
2025-01944	1995552002	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,637,000	\$1,637,000	\$0	DENIED
2025-01945	1171787158	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$197,500	\$180,000	\$(17,500)	GRANTED
2025-01946	1171787162	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$331,100	\$310,000	\$(21,100)	GRANTED
2025-01948	1164640000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$6,929,100	\$5,220,000	\$(1,709,100)	GRANTED
2025-01953	0917071214	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$3,507,900	\$3,507,900	\$0	DENIED
2025-01954	0714870150	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,798,800	\$1,360,000	\$(438,800)	GRANTED
2025-01955	0170710000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,626,100	\$1,626,100	\$0	DENIED
2025-01956	0776670048	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,331,900	\$1,331,900	\$0	DENIED
2025-01957	0347555152	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$69,117,300	\$66,450,000	\$(2,667,300)	GRANTED
2025-01958	1902770000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$82,036,200	\$82,036,200	\$0	DENIED
2025-01959	0592470800	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$56,125,200	\$56,125,200	\$0	DENIED
2025-01960	0592490180	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$57,197,200	\$57,197,200	\$0	DENIED
2025-01964	1331340000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,340,200	\$1,340,200	\$0	DENIED
2025-01965	0329010614	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,474,300	\$1,474,300	\$0	DENIED
2025-01966	0479340210	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$9,164,800	\$9,164,800	\$0	DENIED
2025-01967	0714870200	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$2,119,800	\$1,640,000	\$(479,800)	GRANTED
2025-01968	0329011234	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$2,974,180	\$2,974,180	\$0	DENIED
2025-01969	0368670000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$3,211,219	\$3,211,219	\$0	DENIED
2025-01973	0381880000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$77,136,200	\$75,370,000	\$(1,766,200)	GRANTED
2025-01975	1246510000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$2,588,500	\$2,588,500	\$0	DENIED
2025-01978	0767201302	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$11,818,600	\$10,120,000	\$(1,698,600)	GRANTED
2025-01979	1426220000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$35,628,890	\$33,600,000	\$(2,028,890)	GRANTED
2025-01985	1289810000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$22,816,500	\$19,394,025	\$(3,422,475)	GRANTED
2025-01986	1289810100	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$12,416,500	\$10,554,025	\$(1,862,475)	GRANTED
2025-01987	1289870000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$10,739,000	\$9,128,150	\$(1,610,850)	GRANTED
2025-01988	1289860000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$2,265,200	\$1,925,420	\$(339,780)	GRANTED
2025-01989	1289850000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,537,000	\$1,306,450	\$(230,550)	GRANTED
2025-01990	0539752431	FIRSTPOINTE ADVISORS LLC	DOR_1	\$6,291,200	\$6,291,200	\$0	DENIED
2025-01992	1277280000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,331,375	\$2,331,375	\$0	DENIED
2025-01993	0057580200	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$60,183,300	\$60,183,300	\$0	DENIED
2025-01994	0723095500	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$28,849,100	\$24,720,000	\$(4,129,100)	GRANTED
2025-01995	0714820000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$13,104,700	\$13,104,700	\$0	DENIED
2025-01996	0714850000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$3,372,600	\$3,372,600	\$0	DENIED
2025-01998	0652080312	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$16,926,500	\$15,250,000	\$(1,676,500)	GRANTED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-01999	0421455016	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$7,888,600	\$7,888,600	\$0	DENIED
2025-02000	0042575568	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$2,029,403	\$2,029,403	\$0	DENIED
2025-02001	0042575564	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$13,433,200	\$13,020,000	\$(413,200)	GRANTED
2025-02002	1201850100	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$1,227,166	\$1,227,166	\$0	GRANTED
2025-02003	1645020000	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$3,269,299	\$3,269,299	\$0	DENIED
2025-02004	1171787122	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$592,600	\$550,000	\$(42,600)	GRANTED
2025-02005	1171787146	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$469,400	\$440,000	\$(29,400)	GRANTED
2025-02006	1171787154	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$530,200	\$500,000	\$(30,200)	GRANTED
2025-02007	1171787156	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$411,900	\$390,000	\$(21,900)	GRANTED
2025-02009	0472170000	RYAN LLC	DOR_1	\$927,000	\$927,000	\$0	DENIED
2025-02058	0432748900	ROBINSON SABRINA W	DOR_1	\$3,966,800	\$3,384,000	\$(582,800)	GRANTED
2025-02059	0444830000	ROBINSON SABRINA W	DOR_1	\$6,337,760	\$6,337,760	\$0	DENIED
2025-02060	0444830100	ROBINSON SABRINA W	DOR_1	\$1,598,538	\$1,598,538	\$0	DENIED
2025-02061	1109460000	ROBINSON SABRINA W	DOR_1	\$8,632,400	\$8,632,400	\$0	DENIED
2025-02062	0681720140	ROBINSON SABRINA W	DOR_1	\$6,862,800	\$6,862,800	\$0	DENIED
2025-02063	1142940100	ROBINSON SABRINA W	DOR_1	\$52,655,300	\$45,146,000	\$(7,509,300)	GRANTED
2025-02065	0903710000	ROBINSON SABRINA W	DOR_1	\$110,070,400	\$91,764,000	\$(18,306,400)	GRANTED
2025-02066	1603890000	ROBINSON SABRINA W	DOR_1	\$1,587,231	\$1,587,231	\$0	GRANTED
2025-02068	0055470500	ROBINSON SABRINA W	DOR_1	\$10,041,924	\$10,041,924	\$0	DENIED
2025-02070	0292160000	ROBINSON SABRINA W	DOR_1	\$3,842,250	\$3,842,250	\$0	GRANTED
2025-02072	0516395006	GREENBERG SAMUEL A	DOR_1	\$1,628,600	\$1,628,600	\$0	DENIED
2025-02073	0318240000	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$313,112	\$191,250	\$(121,862)	GRANTED
2025-02074	0413610000	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$135,753	\$135,753	\$0	DENIED
2025-02075	0358530100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,508,470	\$5,508,470	\$0	DENIED
2025-02076	1017900300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,721,000	\$2,721,000	\$0	DENIED
2025-02078	1328820000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,646,000	\$2,646,000	\$0	DENIED
2025-02079	0873488782	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,259,400	\$2,259,400	\$0	DENIED
2025-02088	0680523402	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,820,900	\$9,820,900	\$0	DENIED
2025-02089	0718660000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,369,600	\$8,369,600	\$0	DENIED
2025-02091	0592283002	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,649,100	\$1,494,000	\$(155,100)	GRANTED
2025-02092	1926740000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$24,942,300	\$24,942,300	\$0	DENIED
2025-02093	0417450100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,254,900	\$1,465,000	\$(789,900)	GRANTED
2025-02094	0191200000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$36,283,700	\$30,442,000	\$(5,841,700)	GRANTED
2025-02098	1045970000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$14,468,300	\$9,591,000	\$(4,877,300)	GRANTED
2025-02100	0164620300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,573,400	\$4,573,400	\$0	DENIED
2025-02101	1933280000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$655,574	\$655,574	\$0	DENIED
2025-02102	1122150000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$71,614,600	\$67,672,000	\$(3,942,600)	GRANTED
2025-02104	1859430000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,767,600	\$2,327,500	\$(440,100)	GRANTED
2025-02106	1120212002	FIRSTPOINTE ADVISORS LLC	DOR_1	\$7,716,060	\$7,232,616	\$(483,444)	GRANTED
2025-02107	0683140100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$11,669,600	\$11,669,600	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-02108	0239130000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,573,304	\$3,573,304	\$0	DENIED
2025-02109	0463620000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$11,196,700	\$11,179,000	\$(17,700)	GRANTED
2025-02110	0714900010	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,299,500	\$1,299,500	\$0	DENIED
2025-02111	0767430150	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,729,400	\$1,729,400	\$0	DENIED
2025-02112	1933290000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$977,153	\$977,153	\$0	DENIED
2025-02116	0739920400	FIRSTPOINTE ADVISORS LLC	DOR_1	\$33,928,900	\$31,000,000	\$(2,928,900)	GRANTED
2025-02117	0347860100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$24,859,400	\$22,716,000	\$(2,143,400)	GRANTED
2025-02119	0036500000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$67,706,400	\$61,000,000	\$(6,706,400)	GRANTED
2025-02121	0767330000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,509,200	\$1,270,000	\$(239,200)	GRANTED
2025-02124	0329010612	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,450,300	\$1,250,000	\$(200,300)	GRANTED
2025-02125	0035255107	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,384,500	\$1,250,000	\$(134,500)	GRANTED
2025-02126	0240630000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,596,700	\$4,596,700	\$0	DENIED
2025-02127	0247850000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,300,000	\$3,300,000	\$0	DENIED
2025-02128	0982960000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,820,100	\$4,820,100	\$0	DENIED
2025-02129	1332690000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,482,370	\$2,482,370	\$0	DENIED
2025-02130	2038502002	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,510,000	\$4,510,000	\$0	GRANTED
2025-02136	1332260000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,297,020	\$2,297,020	\$0	DENIED
2025-02139	0737787008	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,026,000	\$1,026,000	\$0	DENIED
2025-02140	0737787006	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,153,000	\$3,153,000	\$0	DENIED
2025-02141	0737787004	FIRSTPOINTE ADVISORS LLC	DOR_1	\$699,102	\$699,102	\$0	DENIED
2025-02142	0737787002	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,286,700	\$2,286,700	\$0	DENIED
2025-02143	0069940000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,395,500	\$2,018,000	\$(377,500)	GRANTED
2025-02144	1405220100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,524,500	\$2,152,000	\$(372,500)	GRANTED
2025-02146	1156790000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,029,600	\$2,280,000	\$(749,600)	GRANTED
2025-02147	0776670053	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,487,100	\$2,487,100	\$0	DENIED
2025-02148	2033730200	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,461,800	\$1,976,000	\$(485,800)	GRANTED
2025-02150	0335811056	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,956,200	\$1,676,000	\$(280,200)	GRANTED
2025-02151	1325040016	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,254,100	\$2,032,000	\$(222,100)	GRANTED
2025-02152	1120210106	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,296,900	\$2,465,000	\$(831,900)	GRANTED
2025-02156	0945000026	FIRSTPOINTE ADVISORS LLC	DOR_1	\$51,269,600	\$51,269,600	\$0	DENIED
2025-02157	0757300000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,785,400	\$1,480,000	\$(305,400)	GRANTED
2025-02159	0722101356	FIRSTPOINTE ADVISORS LLC	DOR_1	\$12,794,568	\$9,935,000	\$(2,859,568)	GRANTED
2025-02162	0329510000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$13,988,600	\$13,988,600	\$0	DENIED
2025-02165	1934890000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,426,306	\$2,426,306	\$0	GRANTED
2025-02166	0349570002	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,445,200	\$1,268,929	\$(176,271)	GRANTED
2025-02167	0273140200	FIRSTPOINTE ADVISORS LLC	DOR_1	\$7,158,371	\$7,158,371	\$0	GRANTED
2025-02168	1940580000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$15,191,300	\$15,191,300	\$0	DENIED
2025-02169	1405430000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,350,000	\$1,350,000	\$0	DENIED
2025-02170	1613880000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,591,040	\$1,591,040	\$0	DENIED
2025-02172	1176651204	FIRSTPOINTE ADVISORS LLC	DOR_1	\$30,145,819	\$30,145,819	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-02174	0944691000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,990,000	\$4,990,000	\$0	DENIED
2025-02175	0738710000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$40,321,300	\$38,800,000	\$(1,521,300)	GRANTED
2025-02176	0944690600	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,835,300	\$5,835,300	\$0	DENIED
2025-02177	0031170000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$15,999,300	\$15,999,300	\$0	DENIED
2025-02178	0035210695	FIRSTPOINTE ADVISORS LLC	DOR_1	\$791,800	\$605,000	\$(186,800)	GRANTED
2025-02179	0035210684	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,122,500	\$1,122,500	\$0	DENIED
2025-02180	0035210682	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,223,600	\$1,223,600	\$0	DENIED
2025-02181	0035210680	FIRSTPOINTE ADVISORS LLC	DOR_1	\$14,983,000	\$14,983,000	\$0	DENIED
2025-02182	0035210670	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,936,696	\$8,936,696	\$0	DENIED
2025-02183	1270820000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$17,068,920	\$17,068,920	\$0	DENIED
2025-02184	0119526108	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,744,400	\$2,744,400	\$0	DENIED
2025-02185	0119526104	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,952,817	\$1,782,000	\$(170,817)	GRANTED
2025-02186	1663250000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,320,000	\$1,320,000	\$0	GRANTED
2025-02187	0376780100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,508,400	\$9,508,400	\$0	DENIED
2025-02190	2038620050	FIRSTPOINTE ADVISORS LLC	DOR_1	\$41,696,500	\$41,696,500	\$0	DENIED
2025-02191	2051604100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,979,012	\$9,979,012	\$0	GRANTED
2025-02192	1124060022	FIRSTPOINTE ADVISORS LLC	DOR_1	\$12,963,720	\$12,963,720	\$0	DENIED
2025-02193	0347761110	FIRSTPOINTE ADVISORS LLC	DOR_1	\$57,257,400	\$47,000,000	\$(10,257,400)	GRANTED
2025-02194	0680930000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$69,512,200	\$61,829,000	\$(7,683,200)	GRANTED
2025-02195	0722101294	FIRSTPOINTE ADVISORS LLC	DOR_1	\$36,560,000	\$36,560,000	\$0	DENIED
2025-02196	0031090000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$56,735,300	\$53,520,000	\$(3,215,300)	GRANTED
2025-02197	0489360162	FIRSTPOINTE ADVISORS LLC	DOR_1	\$31,188,231	\$30,600,000	\$(588,231)	GRANTED
2025-02198	0489360152	FIRSTPOINTE ADVISORS LLC	DOR_1	\$28,772,953	\$28,295,000	\$(477,953)	GRANTED
2025-02201	1124060014	FIRSTPOINTE ADVISORS LLC	DOR_1	\$12,819,952	\$12,819,952	\$0	DENIED
2025-02202	1124060012	FIRSTPOINTE ADVISORS LLC	DOR_1	\$6,561,564	\$6,561,564	\$0	DENIED
2025-02203	1124060024	FIRSTPOINTE ADVISORS LLC	DOR_1	\$14,627,823	\$14,627,823	\$0	DENIED
2025-02205	0656820030	FIRSTPOINTE ADVISORS LLC	DOR_1	\$10,471,200	\$10,471,200	\$0	DENIED
2025-02208	0410875062	FIRSTPOINTE ADVISORS LLC	DOR_1	\$6,149,500	\$6,149,500	\$0	DENIED
2025-02209	0407790520	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,282,100	\$8,282,100	\$0	DENIED
2025-02210	0410875068	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,353,600	\$8,353,600	\$0	DENIED
2025-02211	0410875074	FIRSTPOINTE ADVISORS LLC	DOR_1	\$14,249,600	\$13,800,000	\$(449,600)	GRANTED
2025-02212	0410875064	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,960,026	\$8,960,026	\$0	DENIED
2025-02213	0410875066	FIRSTPOINTE ADVISORS LLC	DOR_1	\$7,984,935	\$7,962,000	\$(22,935)	GRANTED
2025-02214	0410875076	FIRSTPOINTE ADVISORS LLC	DOR_1	\$7,876,900	\$7,876,900	\$0	DENIED
2025-02215	0410875070	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,857,100	\$9,857,100	\$0	DENIED
2025-02216	0410875078	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,446,000	\$8,446,000	\$0	DENIED
2025-02217	0239440000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$25,262,100	\$25,262,100	\$0	DENIED
2025-02218	1378210300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$60,253,100	\$52,100,000	\$(8,153,100)	GRANTED
2025-02219	0736484154	FIRSTPOINTE ADVISORS LLC	DOR_1	\$68,070,000	\$60,715,000	\$(7,355,000)	GRANTED
2025-02220	0722101206	FIRSTPOINTE ADVISORS LLC	DOR_1	\$87,453,900	\$87,453,900	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-02221	0055470450	FIRSTPOINTE ADVISORS LLC	DOR_1	\$61,773,454	\$54,255,000	\$(7,518,454)	GRANTED
2025-02222	0055470400	FIRSTPOINTE ADVISORS LLC	DOR_1	\$70,863,758	\$62,550,000	\$(8,313,758)	GRANTED
2025-02223	0043390155	FIRSTPOINTE ADVISORS LLC	DOR_1	\$41,073,100	\$34,808,000	\$(6,265,100)	GRANTED
2025-02224	0035320020	FIRSTPOINTE ADVISORS LLC	DOR_1	\$78,718,000	\$68,815,000	\$(9,903,000)	GRANTED
2025-02225	0723040562	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,031,600	\$9,031,600	\$0	DENIED
2025-02226	0145240600	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,131,900	\$9,131,900	\$0	DENIED
2025-02228	1121270000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$41,842,200	\$41,842,200	\$0	DENIED
2025-02229	0335831806	FIRSTPOINTE ADVISORS LLC	DOR_1	\$31,813,100	\$31,813,100	\$0	DENIED
2025-02230	0313850000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$26,698,400	\$26,698,400	\$0	DENIED
2025-02231	0346510000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$21,374,700	\$21,374,700	\$0	DENIED
2025-02232	2041870370	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,714,680	\$1,714,680	\$0	DENIED
2025-02233	2041870300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$12,997,700	\$12,997,700	\$0	DENIED
2025-02234	1123080000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$11,186,256	\$8,914,000	\$(2,272,256)	GRANTED
2025-02235	1114340000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$11,408,933	\$8,509,000	\$(2,899,933)	GRANTED
2025-02236	2012990000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$16,132,500	\$12,029,000	\$(4,103,500)	GRANTED
2025-02243	0090830000	ROCKY CREEK APARTMENTS OWNER LLC	DOR_1	\$48,313,800	\$46,353,900	\$(1,959,900)	GRANTED
2025-02245	0873960082	OCONNOR AND ASSOCIATES	DOR_1	\$1,359,600	\$1,359,600	\$0	DENIED
2025-02246	0445000000	OCONNOR AND ASSOCIATES	DOR_1	\$962,897	\$962,897	\$0	DENIED
2025-02247	0949190600	OCONNOR AND ASSOCIATES	DOR_1	\$297,947	\$297,947	\$0	DENIED
2025-02249	0067500000	OCONNOR AND ASSOCIATES	DOR_1	\$2,372,000	\$2,372,000	\$0	DENIED
2025-02250	0347760692	OCONNOR AND ASSOCIATES	DOR_1	\$1,651,500	\$1,651,500	\$0	DENIED
2025-02251	0873960600	OCONNOR AND ASSOCIATES	DOR_1	\$2,146,300	\$2,146,300	\$0	DENIED
2025-02252	0356790000	OCONNOR AND ASSOCIATES	DOR_1	\$976,300	\$879,000	\$(97,300)	GRANTED
2025-02253	2071380000	OCONNOR AND ASSOCIATES	DOR_1	\$4,700,652	\$4,700,652	\$0	GRANTED
2025-02255	1176720000	OCONNOR AND ASSOCIATES	DOR_1	\$2,105,400	\$2,105,400	\$0	DENIED
2025-02256	0356640000	OCONNOR AND ASSOCIATES	DOR_1	\$847,200	\$847,200	\$0	DENIED
2025-02258	1173030000	OCONNOR AND ASSOCIATES	DOR_1	\$2,284,186	\$2,284,186	\$0	DENIED
2025-02259	0036090000	OCONNOR AND ASSOCIATES	DOR_1	\$19,213,100	\$17,904,000	\$(1,309,100)	GRANTED
2025-02261	0655072689	OCONNOR AND ASSOCIATES	DOR_1	\$3,503,152	\$3,503,152	\$0	DENIED
2025-02263	0550210000	OCONNOR AND ASSOCIATES	DOR_1	\$11,607,100	\$10,943,800	\$(663,300)	GRANTED
2025-02269	1200550000	BLACKLOCK CHAD	DOR_1	\$1,777,700	\$1,470,000	\$(307,700)	GRANTED
2025-02302	1572890000	BLACKLOCK CHAD	DOR_1	\$2,238,500	\$1,980,000	\$(258,500)	GRANTED
2025-02328	0775560050	LYNCH BRENDAN	DOR_1	\$4,246,700	\$4,246,700	\$0	DENIED
2025-02357	1648280000	NOLL MIMOZA A & RICHARD A/TRUSTEES	DOR_1	\$302,551	\$302,551	\$0	DENIED
2025-02417	1839740000	OWNWELL, INC.	DOR_1	\$0	\$0	\$0	DENIED
2025-02418	1142931546	OWNWELL, INC.	DOR_1	\$1,737,822	\$1,737,822	\$0	DENIED
2025-02419	0883298150	OWNWELL, INC.	DOR_1	\$1,102,473	\$1,049,097	\$(53,376)	GRANTED
2025-02422	1360550000	OWNWELL, INC.	DOR_1	\$1,383,948	\$1,383,948	\$0	GRANTED
2025-02424	1181740000	OWNWELL, INC.	DOR_1	\$2,135,903	\$2,135,903	\$0	DENIED
2025-02438	0934445007	DOHERTY JESSICA	DOR_1	\$165,556	\$165,556	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-02445	1915580000	CRESCENZO WILLIAM	DOR_1	\$425,592	\$425,592	\$0	DENIED
2025-02464	1760720164	PROPERTY TAX PROFESSIONALS, INC	DOR_1	\$297,600	\$297,600	\$0	DENIED
2025-02475	1760720176	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$314,500	\$314,500	\$0	DENIED
2025-02480	1760720168	PROPERTY TAX PROFESSIONALS INC	DOR_1	\$314,500	\$284,750	\$(29,750)	GRANTED
2025-02481	1895490400	OWNWELL, INC.	DOR_1	\$92,915	\$92,915	\$0	DENIED
2025-02487	0239500000	BAKER TILLY ADVISORY GROUP	DOR_1	\$10,078,100	\$9,075,806	\$(1,002,294)	GRANTED
2025-02488	0239587406	BAKER TILLY ADVISORY GROUP	DOR_1	\$3,468,300	\$3,468,300	\$0	DENIED
2025-02489	0239587408	BAKER TILLY ADVISORY GROUP	DOR_1	\$3,456,200	\$3,456,200	\$0	DENIED
2025-02490	0239587410	BAKER TILLY ADVISORY GROUP	DOR_1	\$4,003,300	\$4,003,300	\$0	DENIED
2025-02491	0239587414	BAKER TILLY ADVISORY GROUP	DOR_1	\$2,376,400	\$2,376,400	\$0	DENIED
2025-02492	0403290000	BAKER TILLY ADVISORY GROUP	DOR_1	\$46,236,500	\$41,514,000	\$(4,722,500)	GRANTED
2025-02493	0433830162	BAKER TILLY ADVISORY GROUP	DOR_1	\$5,340,300	\$5,340,300	\$0	DENIED
2025-02494	0433830164	BAKER TILLY ADVISORY GROUP	DOR_1	\$4,899,900	\$4,637,480	\$(262,420)	GRANTED
2025-02495	0433830166	BAKER TILLY ADVISORY GROUP	DOR_1	\$1,964,400	\$1,836,422	\$(127,978)	GRANTED
2025-02496	0433830168	BAKER TILLY ADVISORY GROUP LP	DOR_1	\$2,314,300	\$2,072,834	\$(241,466)	GRANTED
2025-02497	0433830170	BAKER TILLY ADVISORY GROUP LP	DOR_1	\$9,461,000	\$9,461,000	\$0	DENIED
2025-02498	0433830174	BAKER TILLY ADVISORY GROUP LP	DOR_1	\$339,157	\$339,157	\$0	DENIED
2025-02499	1760720196	MKHW HOLDINGS LLC	DOR_1	\$376,800	\$376,800	\$0	DENIED
2025-02501	0574726300	KIMURA CALVIN JR	DOR_1	\$274,978	\$274,978	\$0	DENIED
2025-02504	0417790000	ROBINSON SABRINA WEISS	DOR_1	\$26,777,100	\$22,944,000	\$(3,833,100)	GRANTED
2025-02518	0194060000	OCONNOR AND ASSOCIATES	DOR_1	\$2,058,964	\$2,058,964	\$0	DENIED
2025-02520	0273260502	OCONNOR AND ASSOCIATES	DOR_1	\$1,641,600	\$1,641,600	\$0	DENIED
2025-02522	1154240000	OCONNOR AND ASSOCIATES	DOR_1	\$1,538,200	\$1,350,000	\$(188,200)	GRANTED
2025-02523	1153340000	OCONNOR AND ASSOCIATES	DOR_1	\$2,493,900	\$2,025,000	\$(468,900)	GRANTED
2025-02524	1158330000	OCONNOR AND ASSOCIATES	DOR_1	\$1,301,700	\$1,301,700	\$0	DENIED
2025-02526	1162800000	OCONNOR AND ASSOCIATES	DOR_1	\$1,314,500	\$1,314,500	\$0	GRANTED
2025-02527	0445000100	OCONNOR AND ASSOCIATES	DOR_1	\$2,199,541	\$2,199,541	\$0	DENIED
2025-02529	0786610000	OCONNOR AND ASSOCIATES	DOR_1	\$2,860,851	\$2,860,851	\$0	DENIED
2025-02530	1582600000	OCONNOR AND ASSOCIATES	DOR_1	\$7,157,600	\$6,227,800	\$(929,800)	GRANTED
2025-02531	0355620000	OCONNOR AND ASSOCIATES	DOR_1	\$729,600	\$729,600	\$0	DENIED
2025-02533	0949190700	OCONNOR AND ASSOCIATES	DOR_1	\$294,239	\$294,239	\$0	DENIED
2025-02534	0539360000	OCONNOR AND ASSOCIATES	DOR_1	\$747,400	\$720,000	\$(27,400)	GRANTED
2025-02535	0381780000	OCONNOR AND ASSOCIATES	DOR_1	\$2,652,200	\$2,652,200	\$0	DENIED
2025-02536	1593910000	OCONNOR AND ASSOCIATES	DOR_1	\$2,483,200	\$2,483,200	\$0	DENIED
2025-02537	0355700000	OCONNOR AND ASSOCIATES	DOR_1	\$265,807	\$260,950	\$(4,857)	GRANTED
2025-02538	0054676442	OCONNOR AND ASSOCIATES	DOR_1	\$1,859,200	\$1,859,200	\$0	DENIED
2025-02539	2038530000	OCONNOR AND ASSOCIATES	DOR_1	\$5,084,400	\$3,800,000	\$(1,284,400)	GRANTED
2025-02540	0643290000	OCONNOR AND ASSOCIATES	DOR_1	\$1,076,900	\$1,076,900	\$0	DENIED
2025-02542	0411580000	OCONNOR AND ASSOCIATES	DOR_1	\$810,047	\$722,100	\$(87,947)	GRANTED
2025-02543	0949190650	OCONNOR AND ASSOCIATES	DOR_1	\$299,212	\$299,212	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-02544	0374765102	OCONNOR AND ASSOCIATES	DOR_1	\$4,043,844	\$4,043,844	\$0	DENIED
2025-02546	0335831602	OCONNOR AND ASSOCIATES	DOR_1	\$2,389,200	\$2,389,200	\$0	DENIED
2025-02547	1078700000	OCONNOR AND ASSOCIATES	DOR_1	\$1,504,600	\$1,454,000	\$(50,600)	GRANTED
2025-02548	1104210000	OCONNOR AND ASSOCIATES	DOR_1	\$2,291,700	\$2,291,700	\$0	DENIED
2025-02549	0680522007	OCONNOR AND ASSOCIATES	DOR_1	\$8,669,602	\$7,507,000	\$(1,162,602)	GRANTED
2025-02550	0873960450	OCONNOR AND ASSOCIATES	DOR_1	\$603,209	\$603,209	\$0	DENIED
2025-02551	0355550020	OCONNOR AND ASSOCIATES	DOR_1	\$114,325	\$114,325	\$0	GRANTED
2025-02552	0629980000	OCONNOR AND ASSOCIATES	DOR_1	\$618,700	\$618,700	\$0	DENIED
2025-02554	0949190500	OCONNOR AND ASSOCIATES	DOR_1	\$299,265	\$299,265	\$0	DENIED
2025-02559	0715295000	OCONNOR AND ASSOCIATES	DOR_1	\$3,361,600	\$3,361,600	\$0	DENIED
2025-02560	2006810000	OCONNOR AND ASSOCIATES	DOR_1	\$1,620,000	\$1,620,000	\$0	DENIED
2025-02561	0355450000	OCONNOR AND ASSOCIATES	DOR_1	\$645,300	\$645,300	\$0	DENIED
2025-02563	2077050000	OCONNOR AND ASSOCIATES	DOR_1	\$1,082,400	\$952,000	\$(130,400)	GRANTED
2025-02564	1666510000	OCONNOR AND ASSOCIATES	DOR_1	\$1,968,700	\$1,714,000	\$(254,700)	GRANTED
2025-02565	0445620000	OCONNOR AND ASSOCIATES	DOR_1	\$323,693	\$323,693	\$0	DENIED
2025-02566	0410875024	OCONNOR AND ASSOCIATES	DOR_1	\$5,816,228	\$5,816,228	\$0	DENIED
2025-02567	0428790000	OCONNOR AND ASSOCIATES	DOR_1	\$2,030,210	\$2,030,210	\$0	DENIED
2025-02570	1342720000	OCONNOR AND ASSOCIATES	DOR_1	\$1,670,743	\$1,670,743	\$0	DENIED
2025-02572	0355700100	OCONNOR AND ASSOCIATES	DOR_1	\$265,807	\$265,807	\$0	DENIED
2025-02573	0766210118	OCONNOR AND ASSOCIATES	DOR_1	\$8,788,400	\$8,788,400	\$0	DENIED
2025-02574	0238770604	OCONNOR AND ASSOCIATES	DOR_1	\$2,037,600	\$1,975,000	\$(62,600)	GRANTED
2025-02575	0034510000	OCONNOR AND ASSOCIATES	DOR_1	\$2,327,300	\$2,327,300	\$0	DENIED
2025-02576	0949190550	OCONNOR AND ASSOCIATES	DOR_1	\$297,947	\$297,947	\$0	DENIED
2025-02577	0949190750	OCONNOR AND ASSOCIATES	DOR_1	\$298,349	\$298,349	\$0	DENIED
2025-02578	0733120100	OCONNOR AND ASSOCIATES	DOR_1	\$6,929,837	\$6,832,020	\$(97,817)	GRANTED
2025-02579	0382520124	OCONNOR AND ASSOCIATES	DOR_1	\$1,745,400	\$1,450,000	\$(295,400)	GRANTED
2025-02581	0042575706	OCONNOR AND ASSOCIATES	DOR_1	\$1,711,811	\$1,711,811	\$0	DENIED
2025-02582	1014640000	OCONNOR AND ASSOCIATES	DOR_1	\$1,370,000	\$1,370,000	\$0	DENIED
2025-02583	0949190510	OCONNOR AND ASSOCIATES	DOR_1	\$1,337,800	\$1,337,800	\$0	DENIED
2025-02584	1071840000	OCONNOR AND ASSOCIATES	DOR_1	\$1,226,600	\$1,226,600	\$0	DENIED
2025-02585	1961590000	OCONNOR AND ASSOCIATES	DOR_1	\$4,794,800	\$4,513,000	\$(281,800)	GRANTED
2025-02586	0348070000	OCONNOR AND ASSOCIATES	DOR_1	\$15,356,800	\$15,356,800	\$0	DENIED
2025-02587	0567750300	OCONNOR AND ASSOCIATES	DOR_1	\$10,239,200	\$9,194,000	\$(1,045,200)	GRANTED
2025-02598	1289810200	PROPERTY TAX ALLIANCE GROUP	DOR_1	\$8,604,100	\$7,313,485	\$(1,290,615)	GRANTED
2025-02600	0999440000	COLLIERS INTERNATIONAL	DOR_1	\$879,100	\$879,100	\$0	DENIED
2025-02616	0121930788	OWNWELL, INC.	DOR_1	\$538,784	\$538,784	\$0	DENIED
2025-02628	1180690000	CAYFUND REAL ESTATE 1 LLC	DOR_1	\$1,414,465	\$1,414,465	\$0	DENIED
2025-02631	0339701002	DELTA PROPERTY TAX ADVISORS	DOR_1	\$3,695,500	\$2,472,805	\$(1,222,695)	GRANTED
2025-02632	0500140100	DELTA PROPERTY TAX ADVISORS	DOR_1	\$2,479,628	\$2,479,628	\$0	GRANTED
2025-02636	1076061000	DELTA PROPERTY TAX ADVISORS	DOR_1	\$2,730,000	\$2,730,000	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-02637	0542210250	DELTA PROPERTY TAX ADVISORS	DOR_1	\$2,628,000	\$2,628,000	\$0	DENIED
2025-02638	0329510012	DELTA PROPERTY TAX ADVISORS	DOR_1	\$2,417,500	\$2,417,500	\$0	DENIED
2025-02642	0668440100	DELTA PROPERTY TAX ADVISORS	DOR_1	\$2,273,600	\$2,273,600	\$0	DENIED
2025-02643	0328145052	DELTA PROPERTY TAX ADVISORS	DOR_1	\$2,167,900	\$2,167,900	\$0	DENIED
2025-02645	1649490000	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,862,527	\$1,862,527	\$0	DENIED
2025-02646	0550130010	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,827,700	\$1,827,700	\$0	DENIED
2025-02648	0656835202	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,639,500	\$1,639,500	\$0	DENIED
2025-02649	0710950000	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,581,500	\$1,581,500	\$0	DENIED
2025-02650	0369110100	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,580,400	\$1,580,400	\$0	DENIED
2025-02651	0817920000	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,424,614	\$1,424,614	\$0	DENIED
2025-02666	1300274884	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,668,600	\$1,392,000	\$(276,600)	GRANTED
2025-02675	1760720120	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$261,900	\$261,900	\$0	DENIED
2025-02676	1760720122	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$261,900	\$261,900	\$0	DENIED
2025-02677	1376850000	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,373,365	\$1,373,365	\$0	DENIED
2025-02678	0347760904	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,378,500	\$1,378,500	\$0	DENIED
2025-02679	0632950050	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,332,600	\$1,332,600	\$0	DENIED
2025-02680	1241470000	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,179,463	\$1,179,463	\$0	DENIED
2025-02683	0035560100	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,226,400	\$1,226,400	\$0	DENIED
2025-02685	0163860100	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,183,100	\$1,183,100	\$0	DENIED
2025-02686	0722380500	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,137,200	\$1,137,200	\$0	DENIED
2025-02703	0407790522	OCONNOR AND ASSOCIATES	DOR_1	\$5,448,400	\$5,292,000	\$(156,400)	GRANTED
2025-02706	0686050000	OCONNOR AND ASSOCIATES	DOR_1	\$1,701,400	\$1,701,400	\$0	DENIED
2025-02708	0372850000	OCONNOR AND ASSOCIATES	DOR_1	\$2,999,100	\$2,999,100	\$0	DENIED
2025-02710	1190100000	OCONNOR AND ASSOCIATES	DOR_1	\$3,776,600	\$3,776,600	\$0	DENIED
2025-02711	1995552004	OCONNOR AND ASSOCIATES	DOR_1	\$4,382,432	\$4,382,432	\$0	DENIED
2025-02723	0444450610	BAKER TILLY ADVISORY LP	DOR_1	\$5,318,900	\$5,083,000	\$(235,900)	GRANTED
2025-02725	1127260000	BAKER TILLY ADVISORY LP	DOR_1	\$20,073,000	\$20,073,000	\$0	DENIED
2025-02726	0549800574	BAKER TILLY ADVISORY LP	DOR_1	\$13,154,200	\$13,154,200	\$0	DENIED
2025-02727	0549800572	BAKER TILLY ADVISORY LP	DOR_1	\$13,504,000	\$13,504,000	\$0	DENIED
2025-02728	0909740300	BAKER TILLY ADVISORY LP	DOR_1	\$46,222,300	\$46,222,300	\$0	DENIED
2025-02738	0514910000	BAKER TILLY ADVISORY LP	DOR_1	\$4,950,200	\$4,845,000	\$(105,200)	GRANTED
2025-02741	1176640000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$3,749,400	\$3,749,400	\$0	DENIED
2025-02742	1174490000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$20,222,400	\$20,222,400	\$0	GRANTED
2025-02743	1177160000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$2,548,400	\$2,548,400	\$0	DENIED
2025-02744	1165920000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$2,039,600	\$2,039,600	\$0	DENIED
2025-02745	0242600000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$23,407,900	\$23,407,900	\$0	DENIED
2025-02752	0416965000	OCONNOR & ASSOCIATES	DOR_1	\$2,489,410	\$2,489,410	\$0	DENIED
2025-02758	0347920000	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,032,400	\$1,032,400	\$0	DENIED
2025-02759	0200590200	DELTA PROPERTY TAX ADVISORS	DOR_1	\$1,013,038	\$1,013,038	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 5/19/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-02766	0489600000	KINDER MORGAN OPERATING LP	DOR_1	\$16,888,400	\$16,888,400	\$0	DENIED
2025-02775	1760720186	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$1,106,300	\$1,106,300	\$0	DENIED
2025-02776	1760720184	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$314,500	\$314,500	\$0	DENIED
2025-02777	1760720188	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$376,800	\$376,800	\$0	DENIED
2025-02778	1197150000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$2,773,467	\$2,395,412	\$(378,055)	DENIED
2025-02780	0489455501	PAKHOED DRYBULK TERMINALS INC-PORT SUTTON TERMINAL	DOR_1	\$13,062,628	\$13,062,628	\$0	DENIED
2025-02794	0324390000	PROPERTY TAX ADJUSTMENTS & APPEALS, PA	DOR_1	\$4,780,000	\$4,780,000	\$0	DENIED
2025-02825	0854756850	RYAN LLC	DOR_34	\$307,828	\$307,828	\$0	DENIED
2025-04021	1411800300	PIVOTAL TAX SOLUTIONS	DOR_1	\$6,085,500	\$6,085,500	\$0	DENIED
2025-04022	1411800400	PIVOTAL TAX SOLUTIONS	DOR_1	\$4,403,700	\$4,403,700	\$0	DENIED
2025-04023	1411800000	PIVOTAL TAX SOLUTIONS	DOR_1	\$5,366,200	\$5,366,200	\$0	DENIED
2025-04025	1596560000	LYNCH BRENDAN	DOR_1	\$2,581,823	\$2,581,823	\$0	DENIED
2025-04026	1127420010	LYNCH BRENDAN	DOR_1	\$2,337,100	\$2,278,000	\$(59,100)	GRANTED
2025-04027	0678760000	LYNCH BRENDAN	DOR_1	\$2,238,126	\$2,238,126	\$0	GRANTED
2025-04028	1081070000	LYNCH BRENDAN	DOR_1	\$8,788,064	\$8,748,000	\$(40,064)	GRANTED
2025-04039	1799060000	ZAPATA TERRI & ALINA	DOR_1	\$193,170	\$193,170	\$0	DENIED
2025-04041	0512810100	PANAMINT-SYMMES ROAD LLC	DOR_1	\$1,198,700	\$1,122,400	\$(76,300)	GRANTED
2025-04072	0719560150	RYAN LLC	DOR_1	\$38,160,700	\$34,179,000	\$(3,981,700)	GRANTED
2025-04086	0154260000	RYAN LLC	DOR_1	\$1,146,900	\$1,146,900	\$0	DENIED
2025-04095	0149520126	RYAN LLC	DOR_1	\$2,048,247	\$2,048,247	\$0	DENIED
2025-04096	0149520132	RYAN LLC	DOR_1	\$33,234,700	\$33,234,700	\$0	DENIED
2025-04101	0610590000	RYAN LLC	DOR_1	\$2,376,643	\$2,376,643	\$0	DENIED
2025-04102	0610600000	RYAN LLC	DOR_1	\$4,635,400	\$4,635,400	\$0	DENIED
2025-04103	0647960000	RYAN LLC	DOR_1	\$733,500	\$733,500	\$0	DENIED
2025-04104	0647965000	RYAN LLC	DOR_1	\$60,335	\$60,335	\$0	DENIED
2025-04105	0647966000	RYAN LLC	DOR_1	\$50,532	\$50,532	\$0	DENIED
2025-04108	1428670200	RYAN LLC	DOR_1	\$2,625,513	\$2,625,513	\$0	DENIED
2025-04109	1428670300	RYAN LLC	DOR_1	\$2,911,757	\$2,911,757	\$0	DENIED
2025-04110	1428780200	RYAN LLC	DOR_1	\$3,987,418	\$3,987,418	\$0	DENIED
2025-04111	0362820100	RYAN LLC	DOR_1	\$4,237,091	\$4,237,091	\$0	DENIED
2025-04492	0335812328	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	DENIED
2025-04493	1604630000	INDUSTRIAL VALUATION SERVICES	DOR_1	\$13,466,000	\$13,466,000	\$0	DENIED
2025-04495	0314090000	ROBINSON SABRINA	DOR_1	\$9,384,500	\$9,384,500	\$0	DENIED
2025-04496	1090165018	ROBINSON SABRINA	DOR_1	\$16,343,600	\$16,343,600	\$0	DENIED
2025-04500	0162530726	COWART DAVID J & COWART PATRICIA A	DOR_4	\$977,181	\$977,181	\$0	DENIED

Total Petitions
709

Total Taxable Value Before Change
\$ 8,851,556,001

Total Taxable Value After Change
\$ 8,493,112,590

Total Taxable Value Reduction
\$(358,443,411)



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Page 1 of 2
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year

2	0	2	5
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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	\$
2. Net change in taxable value due to actions of the Board	\$
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	\$

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

Signature, Chair of the Value Adjustment Board

Date

Continued on page 2

Certification of the Value Adjustment Board

PROCEDURES

Tax Roll Year

2	0	2	5
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The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	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.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	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
Page 1 of 2
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year

2	0	2	5
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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	\$
2. Net change in taxable value due to actions of the Board	\$
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	\$

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

Signature, Chair of the Value Adjustment Board

Date

Continued on page 2

Certification of the Value Adjustment Board

PROCEDURES

Tax Roll Year

2	0	2	5
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The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	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.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	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	2	5
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Members of the Board	
Honorable Chris Boles	Board of County Commissioners, District No. 6
Honorable Donna Cameron Cepeda	Board of County Commissioners, District No. 5
Honorable Patti Rendon	School Board, District No. 4
Citizen Member Jake Raburn	Business owner within the school district
Citizen Member Amanda Clay	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	Shift in
	Exemptions		Assessments*		Both	County Taxable Value	Taxes
	Granted	Requested	Reduced	Requested	Withdrawn or settled	Due to Board Actions	Due to Board Actions
Residential	2	330	130	2,545	1,851	\$ 194,335,189	\$ 3,683,076
Commercial	0	0	133	950	552	\$ 155,885,546	\$ 3,031,906
Industrial and miscellaneous	0	3	81	487	316	\$ 91,347,070	\$ 1,878,946
Agricultural or classified use	0	3	1	11	10	\$ 0	\$ 12,148
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	199	199	\$ 0	\$ 0
Vacant lots and acreage	0	13	1	110	101	\$ 1,745	\$ 32
TOTALS	2	349	346	4,302	3,029	\$ 441,569,550	\$ 8,606,108

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 Chris Boles	Phone (813) 272-5470	ext.
Clerk's name Rick Van Arsdall, Clerk	Phone (813) 276-8100, 4354	ext.

MARCH 25, 2026 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Wednesday, March 25, 2026, at 9:30 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Chair Chris Boles, Commissioner Donna Cameron Cepeda, Hillsborough County School Board member Patti Rendon, and citizen appointees Amanda Ellen Clay and Jake Raburn (arrived 9:37 a.m.).

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

Chair Boles called the meeting to order at 9:33 a.m., led in the pledge of allegiance to the flag, and reviewed the meeting purpose.

2. Public Comments

Chair Boles called for public comment.

Mr. Marlin Briggs, Petitions 2025-01666 and 2025-01669, spoke on financial hardships caused by the missed implementation of a prior reduction. VAB Counsel Rinky Parwani sought clarification on which petitions were under consideration. Discussion ensued on assessed value impacts, legal limits on retroactive adjustments, and Mr. Brigg's options for appeal and further review.

Attorney William Shepherd, Hillsborough County Property Appraiser (Property Appraiser), noted Property Appraiser staff was present to assist and outlined various VAB options for addressing the petitioners in accordance with Florida Administrative Code Section 12D-9.

Ms. Amy Loupin, Petitions 2025-02454 through 2025-02457, shared concerns about ongoing increases in school values and the effects on her taxes in future years.

3. Approve Phase I Recommended Decisions

Chair Boles requested a motion to accept. **Ms. Rendon made a motion to accept the decisions of the magistrates, seconded by Commissioner Cameron Cepeda.** Ms. Clay stated an intent to abstain from Petitions 2025-00028 and

WEDNESDAY, MARCH 25, 2026

2025-00029 due to a conflict of interest. Attorney Parwani recommended an amendment to exclude the two petitions and then do a separate motion for the two petitions where Ms. Clay could abstain. After clarifying the original motion, **Ms. Rendon amended the motion, seconded by Mr. Raburn, and carried five to zero.** Talks followed on approving the motion as amended.

The amended motion carried five to zero.

Subsequent to dialogue, **Ms. Rendon motioned to accept the findings of the magistrates for Petitions 2025-00028 and 2025-00029, seconded by Mr. Raburn, and carried four to zero; Ms. Clay abstained.**

4. Approve the September 16, 2025, VAB Meeting Minutes

Chair Boles called for a motion to approve the minutes from September 16, 2025. **Mr. Raburn moved to approve the minutes from the previous VAB meeting, seconded by Ms. Rendon, and carried unanimously by members present.**

5. Other VAB Matters

a. Correspondence

b. Meeting Notice

c. The next meeting was scheduled for May 19, 2025, at 9:30 A.M.

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, referenced forms on property tax oversight and meeting recording methods in background material; affirmed the current meeting was properly advertised; announced the next meeting would occur on May 19, 2026, at 9:00 a.m.; and provided an update with Attorney Parwani on a recent VAB audit.

WEDNESDAY, MARCH 25, 2026

6. Adjournment

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

READ AND APPROVED: _____
CHAIR

ATTEST:
VICTOR CRIST, CLERK

By: _____
Deputy Clerk

ms

DRAFT

STATISTICAL COMPARISON

PETITION TYPES	2019		2020		2021		2022		2023		2024		2025	
	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS
REAL PROPERTY VALUE	2372	2282	2614	1991	2077	2077	3368	3065	3331	2985	5405	5172	4204	3927
TANGIBLE PERSONAL PROPERTY VALUE	196	196	348	348	245	245	332	332	380	380	300	300	199	199
DENIAL OF CLASSIFICATION	65	65	27	27	59	55	44	44	65	65	47	47	16	16
DENIAL OF REQUEST FOR EXEMPTION	79	79	71	71	40	40	97	97	46	46	47	47	72	71
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE	5	5	17	17	11	11	21	21	9	9	18	18	15	15
PARENT/GRANDPARENT REDUCTION	1	1	1	1	2	2			3	3	4	4	2	2
DENIAL FOR LATE FILING OF EXEMPTION OR CLASSIFICATION	2	2	2	2	3	3	6	6	2	2	5	5	4	4
PROPERTY WAS NOT SUBSTANTIALLY COMPLETE ON JAN 1	6	6	2	2	6	6	3	3	1	1	3	3	18	18
QUALIFYING IMPROVEMENT OR CHANGE OF OWNERSHIP OR CONTROL	1	1	2	2	2	2	4	4	3	3	6	6	249	249
BACK TAXES														
EXEMPTION ON TPP														
LEGAL ISSUES	1	1							1	1	4	4	4	4
REFUND CATASTROPHIC EVENT														
TAX DEFERRAL														
TOTALS	2728	2638	3084	2461	2445	2441	3875	3572	3841	3495	5839	5606	4784	4506
VAB GRANTS, DENIAL & WITHDRAWN OR SETTLED PETITIONS														3
VAB GRANTS	58		42		39		24		35	35	135		348	348
VAB DENIALS	776		426		399		176		746	709	881		1351	1260
PETITIONS EITHER WITHDRAWN OR SETTLED	1894		2616		2007		3372		3060	2751	4759		3085	2898
VAB PETITIONS SCHEDULED FOR HEARINGS														
ORIGINALLY SCHEDULED		2233		1894		2289		3218		3529		4018	4552	4275
RESCHEDULED		421		819		56		45		600		708	1104	1104
PETITIONS IN HEARINGS	867	867	458	423	427	426	195	204	753	717		1022	1690	1599
TAX IMPACT														
REDUCTION IN COUNTY TAXABLE VALUE	\$64,234,335		\$10,035,994		\$13,257,685		\$6,106,916		\$16,542,899		\$27,780,646		\$441,569,550	
SHIFT IN TAXES	\$1,319,618		\$168,254		\$246,211		\$113,951		\$317,050		\$525,075		\$8,606,106	

85033

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 was published in said newspaper by print in the issues of 05/03/26 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.



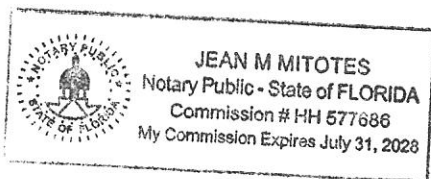
Signature of Affiant

Sworn to and subscribed before me this 05/03/2026

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, May 19, 2026, at 9:30 a.m., in the County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL, 33602 as well as virtually via WebEx. Information on how to access the virtual meeting will be posted on the VAB website at <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board> and <https://www.hillsboroughcounty.org/en/calendar>. The purpose of this meeting is for the VAB to take public comment, approve minutes and Recommendations, and handle 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.

May 3, 2026 85033

Value Adjustment Board Meeting



Home / Events / Value Adjustment Board Meeting / 5/19/2026, 9:30 AM EDT

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



May 19, 2026, 9:30 AM EDT - 10:30 AM EDT



County Center, 2nd Floor Boardroom



In-Person & Virtual (Hybrid)

The Purpose of this Meeting it to Approve Phase II Recommended Decisions, Certify Tax Rolls, Approve Minutes, and handle other VAB matters.

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.

[Open in Maps](#)



Google

a ©2026 Google Report a map error

Center



601 E. Kennedy Blvd.
Tampa, FL 33602



Hours

Monday to Friday 8 AM to 5 PM



(813) 272-5900

Week

Month


Year

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


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

[Speak at a VAB Meeting](#)

Value Adjustment Board
 Sharon Sweet-Grant - Meeting Manager




(813) 307-7143
Office



Email
Work


<
2026
>




CANCELLED -
1/15/2026, 9:30 AM
EST

County Center, 2nd Floor Boardroom

Phase I Meeting






3/25/2026, 9:30 AM
EDT

County Center, 2nd Floor Boardroom

Phase I Meeting



5/19/2026, 9:30 AM
EDT

County Center, 2nd Floor Boardroom

The Purpose of this Meeting it to Approve Phase II...

Last Modified: 4/13/2026, 11:03:13 AM

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] Taxpayer Forms
Date: Friday, April 24, 2026 11:21:43 AM

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!!!

To: All Property Appraisers, Tax Collectors, and Value Adjustment Boards
From: Florida Department of Revenue, Property Tax Oversight
Date: April 24, 2026
Re: Taxpayer Forms

The Department of Revenue is committed to making our services accessible to all individuals. In accordance with the federal Department of Justice's (DOJ) rule revision to Title II of the American with Disabilities Act (ADA), Property Tax Oversight (PTO) is continuously working to increase accessibility of its website and related documents. We are aware of the DOJ's recent interim final rule revising the regulations implementing Title II of the ADA and extending the compliance deadline for accessibility requirements until April 26, 2027. During this deadline extension, PTO continues to advance its remediation efforts.

Given the substantial volume of digital content under review, our team is diligently working through a comprehensive remediation effort, including taxpayer forms and information resources used to apply for, access, or participate in state or local government services. Many taxpayer forms have been remediated on the program's [forms webpage \[floridarevenue.com\]](https://www.floridarevenue.com/forms), and are identified with (Accessible) listed below the form format.

PTO remains committed to ensuring program materials continue to be accessible to everyone. In the meantime, if you need assistance with a specific form or document, please email us at PTOAccessibility@floridarevenue.com with your request.

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] PTO Legislation Bulletin – Value Adjustment Board Petition Filing Fees
Date: Thursday, May 14, 2026 10:01:18 AM
Attachments: [PTO BUL 26-01 Value Adjustment Board Petition Filing Fees.pdf](#)

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!!!

To: Property Appraisers, Clerks of the Court, Value Adjustment Boards and Value Adjustment Board Clerks

From: Florida Department of Revenue, Property Tax Oversight

Date: May 14, 2026

Re: PTO Legislation Bulletin – Value Adjustment Board Petition Filing Fees

The Department of Revenue has posted an additional informational bulletin concerning changes made to value adjustment board petition filing fees by the 2025 Florida Legislature.

Property Tax Oversight Informational Bulletin 26-01 is available in the Tax Law Library on the Department's website at [Property Tax Oversight Informational Bulletins \[floridarevenue.com\]](#).

Attached for your convenience is a PDF of the PTO Bulletin.

Please send any questions to VAB@floridarevenue.com.

Thank you.



Property Tax Oversight Informational Bulletin
Value Adjustment Board Petition Filing Fees

May 13, 2026
PTO 26-01

This bulletin serves to alert interested parties of further details concerning changes made to value adjustment board petition filing fees by the 2025 Florida Legislature. This bulletin is a continuation of Bulletin PTO BUL 25-01 entitled Increased Filing Fee for Petitions Filed with the Value Adjustment Board, which includes a more thorough and detailed explanation of these law changes and their effective date.

Effective July 1, 2025, section 8 of Chapter 2025-208, Laws of Florida (HB 7031), amended section 194.013, F.S., to increase the maximum filing fee that a value adjustment board may, by resolution, impose to file a petition with the value adjustment board from \$15 to \$50 per parcel.

Petition Filing Fee Provisions Applicable After the Amendment

By resolution of the value adjustment board, under Section 194.013(1), F.S., a petition must be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$50 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

Filing fees for certain categories of petitions were not amended by this legislation. The legislation did not affect fees required for late filed applications under the statutes listed below. Other than these statutorily required fees only a single filing fee may be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such units, parcels, or accounts. Any fee adopted or ratified by the board may not supersede any applicable fee set by statute in:

1. Section 193.155(8)(j), F.S., relating to late filed applications for portability;
2. Section 193.461(3)(a), F.S., relating to denials of late filed applications for the agricultural classification;
3. Section 193.501(8), F.S., relating to late filed applications for assessment of lands with conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes;
4. Section 196.011(9), F.S., relating to late filed applications for exemption; and
5. Section 196.082(3) and (4), F.S., relating to late filed applications for the discount for disabled veterans and surviving spouse carryover under the procedure in section 196.011(9), F.S.

As provided in Section 194.013(1), F.S., the value adjustment board may not require a filing fee with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.

Single joint petitions may be filed pursuant to Section 194.011(3)(e), (f), or (g), F.S. Section 194.013(1), F.S., provides a single filing fee is to be charged. Such fee must be calculated as the cost of the time required for the special magistrate to hear the joint petition and may not exceed \$5 per unit, parcel, or account. This fee is in addition to any filing fee required by resolution of the value adjustment board under Section 194.013(1), F.S., for the petition.

Section 194.013(2), F.S., provides for the value adjustment board or its designee to waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting documentation issued by the Department of Children and Families with the petition, that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

Section 194.013(3), F.S., provides “All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.”

Questions

This bulletin is provided by the Department of Revenue for your general information. Send any questions by email to [**VAB@floridarevenue.com**](mailto:VAB@floridarevenue.com).

Reference

The full text of the implementing law (chapter 2025-208, Laws of Florida), which amends section 194.031, F.S., is available at <https://laws.flrules.org/2025/208>.