

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
January 15, 2026
9:30 A.M.
Via Communications Media Technology

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

ORDER OF BUSINESS

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

Chair's Statement: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB. Anyone wishing to speak before the VAB during the public comment portion of the meeting will be able to do so by completing the sign-in sheet located at the sign-up table inside the Boardroom lobby or completing the online Public Comment Form found at: <https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board/Speak-at-VAB-Meeting>. You will be required to provide your name and telephone number in your email. This information is being requested to facilitate the audio conferencing process. The Chair will call on speakers by name in the order in which the emails were received for Public Comment. An audio call-in number will be provided to participants that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. When addressing the VAB, please state your name and petition number and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.
3. **Approve Phase I Recommended Decisions**
4. **Approve the September 16, 2025 VAB Meeting Minutes**
5. Other VAB Matters
 - a. Correspondence
 - b. Meeting Notice
 - c. The next meeting is scheduled for March 25, 2025 at 9:30AM.
6. Adjournment

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

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 1/15/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-00002	0885290862	VICKERS CHERYL	DOR_4	\$327,131	\$327,131	\$0	DENIED
2025-00004	0237428606	SOTO DORIS MARIE RODRIGUEZ	DOR_4	\$278,250	\$278,250	\$0	DENIED
2025-00007	0542440490	WIMBERLY DAVID & BIGGS ROCKY FRED JR	DOR_4	\$290,517	\$290,517	\$0	DENIED
2025-00012	0578735992	SIMMONS RUSSELL	DOR_4	\$377,913	\$377,913	\$0	DENIED
2025-00017	0680523360	KIM SANDRA C	DOR_4	\$212,367	\$212,367	\$0	DENIED
2025-00023	0542343074	SNEAD NANCY V / TRUSTEE	DOR_4	\$231,545	\$231,545	\$0	DENIED
2025-00024	0329011146	YAN MEI TRUSTEE	DOR_4	\$404,069	\$404,069	\$0	DENIED
2025-00025	0040376652	STEWART G ROBERT /TRUSTEE	TXD	\$386,124	\$386,124	\$0	DENIED
2025-00026	0680920005	SAMAH A STEVE	DOR_3	\$1,985,562	\$1,985,562	\$0	DENIED
2025-00027	0526642472	MATALON SARAH	DOR_4	\$185,292	\$0	\$(185,292)	GRANTED
2025-00028	0366750000	LYNCH BRENDAN	DOR_4	\$46,049,500	\$46,049,500	\$0	DENIED
2025-00029	0539752422	LYNCH BRENDAN	DOR_4	\$80,218,100	\$80,218,100	\$0	DENIED
2025-00030	0648310000	WENRICH KEVIN	DOR_4	\$8,698,900	\$0	\$(8,698,900)	GRANTED
2025-00033	0922261000	HANNON ROBERT ET AL	DOR_4	\$196,234	\$196,234	\$0	DENIED
2025-00035	0619730100	GROVES KARA	DOR_3	\$777,041	\$777,041	\$0	DENIED
2025-00047	0809411458	BUYCO MA ELENA EBARLE	DOR_3	\$95,621	\$95,621	\$0	DENIED
2025-00060	0158590000	MONTANEZ TERESA	DOR_4	\$676,415	\$676,415	\$0	DENIED
2025-00061	0158590000	MONTANEZ TERESA	DOR_9	\$676,415	\$676,415	\$0	DENIED
2025-00063	1315710000	HANEY BRIAN DAVID & LINDSEY JUDITH	DOR_1	\$505,031	\$505,031	\$0	GRANTED
2025-00066	0893400600	SUMNER RYAN WAYNE	DOR_3	\$300,279	\$300,279	\$0	DENIED
2025-00069	2051602100	FRY H	DOR_3	\$173,040	\$173,040	\$0	DENIED
2025-00077	0829830000	JOHNSON SHANE & JENNIFER	DOR_1	\$1,837,696	\$1,278,823	\$(558,873)	GRANTED
2025-00084	0038860150	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$638,770	\$638,770	\$0	DENIED
2025-00085	0541850000	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$10,971,925	\$10,971,925	\$0	GRANTED
2025-00086	0130540070	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$826,200	\$826,200	\$0	DENIED
2025-00089	0723040539	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$794,234	\$794,234	\$0	DENIED
2025-00090	0723040537	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$662,598	\$662,598	\$0	DENIED
2025-00091	1259720000	PALMIRA PROPERTY LLC	DOR_1	\$826,400	\$826,400	\$0	DENIED
2025-00119	0163551070	ETTOUATI MEHDI	DOR_1	\$324,528	\$275,472	\$(49,056)	GRANTED
2025-00120	1962440218	KAPADIA ROHITKUMAR RAMANLAL/ TRUSTEE ET AL	DOR_1	\$419,364	\$419,364	\$0	DENIED
2025-00127	0225040512	VB RES LLC	DOR_1	\$719,101	\$719,101	\$0	DENIED
2025-00129	0777176720	LEONI DOUGLAS SCOTT & SCHOONMAKER ANDREW JAMES	DOR_9	\$516,190	\$516,190	\$0	DENIED
2025-00149	1962440756	MYINT THAUNG ET AL	DOR_1	\$454,121	\$454,121	\$0	DENIED
2025-00152	0273276550	PROPERTY TAX CONSULTANTS LLC	DOR_1	\$1,084,323	\$1,084,323	\$0	DENIED
2025-00153	0102120000	KELLEY ROBERT E. V. JR.	DOR_1	\$12,765,600	\$12,765,600	\$0	DENIED
2025-00154	1811570000	KELLEY ROBERT E. V. JR.	DOR_1	\$2,838,500	\$2,838,500	\$0	DENIED
2025-00168	1208331034	KELLEY ROBERT E. V. JR.	DOR_1	\$4,314,198	\$4,314,198	\$0	DENIED
2025-00296	0136880000	AFGHANI HOSSEIN	DOR_1	\$112,420	\$112,420	\$0	DENIED
2025-00307	0597640320	AFGHANI HOSSEIN	DOR_1	\$1,490,938	\$1,108,200	\$(382,738)	GRANTED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 1/15/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-00311	0491505934	GREEN ZACHARY (ABODE FINANCIAL HOLDINGS, INC.)	DOR_1	\$368,773	\$368,773	\$0	DENIED
2025-01124	0274970300	ERNST & YOUNG LLP	DOR_1	\$7,060,350	\$7,060,350	\$0	DENIED
2025-01125	0275540520	ERNST & YOUNG LLP	DOR_1	\$8,264,058	\$8,264,058	\$0	DENIED
2025-01469	0335791134	D M FINANCIAL LLC	DOR_1	\$524,603	\$524,603	\$0	DENIED
2025-01470	0335801868	D M FINANCIAL LLC	DOR_1	\$472,021	\$472,021	\$0	DENIED
2025-01473	1654320000	STEGER DAVID WILLARD & BLANKENSHIP HOLLY A BLANKENSHIP	DOR_1	\$851,557	\$137,156	\$(714,401)	GRANTED
2025-01529	0238771020	HEATLEY JOHN	DOR_1	\$3,035,322	\$3,000,000	\$(35,322)	GRANTED
2025-01531	1190800000	HEATLEY JOHN	DOR_1	\$21,851,000	\$19,116,000	\$(2,735,000)	GRANTED
2025-01666	0150479000	BRIGGS MARLIN R	DOR_1	\$495,773	\$495,773	\$0	GRANTED
2025-01669	0343860000	BRIGGS MARLIN R	DOR_1	\$286,397	\$286,397	\$0	DENIED
2025-01672	1300273204	OLIVIERI KRYSTAL L & DANIELLE	DOR_1	\$141,290	\$141,290	\$0	DENIED
2025-01673	1863600000	OLIVIERI KRYSTAL L & DANIELLE	DOR_1	\$307,844	\$307,844	\$0	DENIED
2025-01803	0139860510	TBIVG-FLAGSHIP LLC	DOR_1	\$2,020,300	\$2,020,300	\$0	DENIED
2025-01861	0213710000	VICENDESE JAMES "BO"	DOR_1	\$17,034,600	\$17,034,600	\$0	DENIED
2025-01910	0871440000	JACOB SAM & ELIZABETH	DOR_1	\$438,198	\$438,198	\$0	DENIED
2025-01919	0743780000	GREEN ZACHARY (ABODE FINANCIAL HOLDINGS, INC.)	DOR_1	\$182,287	\$182,287	\$0	DENIED
2025-02010	0337910300	HO HIEN THANH & HO HAU PHUC	DOR_1	\$441,148	\$441,148	\$0	DENIED
2025-02012	0989345048	SKOP JOHN & KAREN	DOR_1	\$254,935	\$254,935	\$0	GRANTED
2025-02238	0021470275	NORTH DALE DEVELOPMENT LTD	DOR_1	\$665,157	\$665,157	\$0	DENIED
2025-02239	0163860150	NORTH DALE DEVELOPMENT LTD	DOR_1	\$222,008	\$222,008	\$0	DENIED
2025-02240	0163910000	NORTH DALE DEVELOPMENT LTD	DOR_1	\$17,075,900	\$15,045,000	\$(2,030,900)	GRANTED
2025-02280	2051603012	AUCOIN JERRY	DOR_1	\$19,225,400	\$19,225,400	\$0	DENIED
2025-02281	0643280050	AUCOIN JERRY	DOR_1	\$5,060,600	\$5,060,600	\$0	DENIED
2025-02282	0873080000	AUCOIN JERRY	DOR_1	\$18,118,200	\$18,118,200	\$0	DENIED
2025-02283	0045150100	AUCOIN JERRY	DOR_1	\$9,710,900	\$9,710,900	\$0	DENIED
2025-02284	0163550200	AUCOIN JERRY	DOR_1	\$12,269,763	\$12,269,763	\$0	DENIED
2025-02285	1109480000	AUCOIN JERRY	DOR_1	\$22,301,500	\$22,301,500	\$0	DENIED
2025-02286	0719360030	AUCOIN JERRY	DOR_1	\$20,803,500	\$20,803,500	\$0	DENIED
2025-02287	0362730000	AUCOIN JERRY	DOR_1	\$12,351,400	\$12,351,400	\$0	DENIED
2025-02288	0335802452	AUCOIN JERRY	DOR_1	\$19,667,000	\$19,667,000	\$0	DENIED
2025-02289	0170630100	AUCOIN JERRY	DOR_1	\$17,902,900	\$17,902,900	\$0	DENIED
2025-02290	0700236052	AUCOIN JERRY	DOR_1	\$19,405,400	\$19,405,400	\$0	DENIED
2025-02291	1324610000	AUCOIN JERRY	DOR_1	\$14,726,900	\$14,726,900	\$0	DENIED
2025-02292	0777719222	AUCOIN JERRY	DOR_1	\$12,732,900	\$12,732,900	\$0	DENIED
2025-02293	0036330000	AUCOIN JERRY	DOR_1	\$21,091,600	\$21,091,600	\$0	DENIED
2025-02294	0259300000	AUCOIN JERRY	DOR_1	\$13,188,200	\$13,188,200	\$0	DENIED
2025-02295	0062490200	AUCOIN JERRY	DOR_1	\$6,787,400	\$6,787,400	\$0	DENIED
2025-02296	0504630000	AUCOIN JERRY	DOR_1	\$18,488,000	\$18,488,000	\$0	DENIED
2025-02297	1838120000	AUCOIN JERRY	DOR_1	\$11,457,820	\$11,457,820	\$0	DENIED

Value Adjustment Board

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2025-02298	1503370000	AUCOIN JERRY	DOR_1	\$13,011,600	\$13,011,600	\$0	DENIED
2025-02299	1324920000	AUCOIN JERRY	DOR_1	\$12,561,560	\$12,561,560	\$0	DENIED
2025-02300	0163810000	AUCOIN JERRY	DOR_1	\$14,331,966	\$14,331,966	\$0	DENIED
2025-02301	0718762000	AUCOIN JERRY	DOR_1	\$13,650,120	\$13,650,120	\$0	DENIED
2025-02357	1648280000	NOLL MIMOZA A & RICHARD A/TRUSTEES	DOR_1	\$314,187	\$314,187	\$0	DENIED
2025-02358	1658740000	NOLL MIMOZA A & RICHARD A/TRUSTEES	DOR_1	\$1,132,875	\$804,200	\$(328,675)	GRANTED
2025-02402	0974340000	NGUYEN THUAN	DOR_1	\$2,681,900	\$2,681,900	\$0	DENIED
2025-02454	1321595016	LOUPIN WESTSHORE CLUB LLC	DOR_1	\$64,764	\$64,764	\$0	GRANTED
2025-02455	1321595018	LOUPIN WESTSHORE CLUB LLC	DOR_1	\$64,764	\$64,764	\$0	GRANTED
2025-02456	1321595034	LOUPIN WESTSHORE CLUB LLC	DOR_1	\$67,949	\$67,949	\$0	GRANTED
2025-02457	1321595036	LOUPIN WESTSHORE CLUB LLC	DOR_1	\$67,949	\$67,949	\$0	GRANTED
2025-02506	0521165408	GGC REAL ESTATE INVESTMENT GROUP LLC	DOR_1	\$495,645	\$493,900	\$(1,745)	GRANTED
2025-02508	1935360000	KELLEY ROBERT E.V. JR.	DOR_1	\$4,200,000	\$4,200,000	\$0	DENIED
2025-02618	0339682132	TAHAR NAJIALIE B	DOR_1	\$416,128	\$416,128	\$0	DENIED
2025-02625	1760720202	BASEL TIME LLC	DOR_1	\$376,800	\$376,800	\$0	DENIED
2025-02627	1760720228	ADAM TAYLOR	DOR_1	\$314,400	\$314,400	\$0	DENIED
2025-02639	1855970000	CECIL ROBERT S	DOR_1	\$1,382,943	\$1,382,943	\$0	DENIED
2025-02640	1269500000	SOBIL GREG	DOR_1	\$175,021	\$175,021	\$0	GRANTED
2025-02658	1764330000	BARR JARED	DOR_1	\$1,825,100	\$1,825,100	\$0	DENIED
2025-02659	2042760050	BARR JARED	DOR_1	\$1,735,600	\$1,735,600	\$0	DENIED
2025-02660	2057310000	BARR JARED	DOR_1	\$1,735,200	\$1,735,200	\$0	DENIED
2025-02661	0408200100	BARR JARED	DOR_1	\$1,705,000	\$1,705,000	\$0	DENIED
2025-02663	0511360000	BARR JARED	DOR_1	\$1,705,000	\$1,705,000	\$0	DENIED
2025-02664	0515630300	BARR JARED	DOR_1	\$2,003,100	\$2,003,100	\$0	DENIED
2025-02667	0633790025	BARR JARED	DOR_1	\$1,691,300	\$1,691,300	\$0	DENIED
2025-02668	0792810010	BARR JARED	DOR_1	\$1,546,400	\$1,546,400	\$0	DENIED
2025-02669	0815000010	BARR JARED	DOR_1	\$1,613,800	\$1,613,800	\$0	DENIED
2025-02670	0827530050	BARR JARED	DOR_1	\$1,563,400	\$1,563,400	\$0	DENIED
2025-02714	0369630000	CHATEAU OF TAMPA LLC	DOR_1	\$1,939,700	\$1,600,000	\$(339,700)	GRANTED
2025-02720	1858400000	CECIL SCOTT D & PATRICIA F	DOR_1	\$1,842,249	\$1,842,249	\$0	DENIED
2025-02722	0403760150	ABATEMENT INCORPORATED	DOR_1	\$5,372,200	\$5,372,200	\$0	DENIED
2025-02748	1863211012	ROBERTSON HILL LLC	DOR_1	\$273,852	\$273,852	\$0	DENIED
2025-02749	0973530000	ROBERTSON HILL LLC	DOR_1	\$1,825,026	\$1,825,026	\$0	DENIED
2025-02750	0989720000	ROBERTSON HILL LLC	DOR_1	\$230,264	\$230,264	\$0	DENIED
2025-02751	0973520000	ROBERTSON HILL LLC	DOR_1	\$205,414	\$205,414	\$0	DENIED
2025-02753	0352520000	MCCOLLUM JOSH	DOR_1	\$10,468,200	\$10,468,200	\$0	DENIED
2025-02754	0362930400	MCCOLLUM JOSH	DOR_1	\$7,113,100	\$7,113,100	\$0	DENIED
2025-02756	1901521142	KELLEY ROBERT JR	DOR_1	\$2,105,410	\$2,105,410	\$0	DENIED
2025-02756	1901521144	KELLEY ROBERT JR	DOR_1	\$1,834,824	\$1,834,824	\$0	DENIED
2025-02756	1901521146	KELLEY ROBERT JR	DOR_1	\$1,810,380	\$1,810,380	\$0	DENIED

Value Adjustment Board

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2025-02756	1901521148	KELLEY ROBERT JR	DOR_1	\$2,315,010	\$2,315,010	\$0	DENIED
2025-02756	1901521150	KELLEY ROBERT JR	DOR_1	\$1,730,640	\$1,730,640	\$0	DENIED
2025-02756	1901521152	KELLEY ROBERT JR	DOR_1	\$1,830,404	\$1,830,404	\$0	DENIED
2025-02756	1901521154	KELLEY ROBERT JR	DOR_1	\$2,343,114	\$2,343,114	\$0	DENIED
2025-02756	1901521156	KELLEY ROBERT JR	DOR_1	\$1,754,515	\$1,754,515	\$0	DENIED
2025-02756	1901521158	KELLEY ROBERT JR	DOR_1	\$1,871,119	\$1,871,119	\$0	DENIED
2025-02756	1901521160	KELLEY ROBERT JR	DOR_1	\$2,392,680	\$2,392,680	\$0	DENIED
2025-02756	1901521162	KELLEY ROBERT JR	DOR_1	\$1,788,704	\$1,788,704	\$0	DENIED
2025-02756	1901521164	KELLEY ROBERT JR	DOR_1	\$1,355,612	\$1,355,612	\$0	DENIED
2025-02756	1901521166	KELLEY ROBERT JR	DOR_1	\$2,421,726	\$2,421,726	\$0	DENIED
2025-02756	1901521168	KELLEY ROBERT JR	DOR_1	\$1,813,380	\$1,813,380	\$0	DENIED
2025-02756	1901521170	KELLEY ROBERT JR	DOR_1	\$1,912,740	\$1,912,740	\$0	DENIED
2025-02756	1901521172	KELLEY ROBERT JR	DOR_1	\$1,906,777	\$1,906,777	\$0	DENIED
2025-02756	1901521174	KELLEY ROBERT JR	DOR_1	\$1,777,770	\$1,777,770	\$0	DENIED
2025-02756	1901521176	KELLEY ROBERT JR	DOR_1	\$1,375,073	\$1,375,073	\$0	DENIED
2025-02756	1901521178	KELLEY ROBERT JR	DOR_1	\$2,475,595	\$2,475,595	\$0	DENIED
2025-02756	1901521180	KELLEY ROBERT JR	DOR_1	\$1,853,716	\$1,853,716	\$0	DENIED
2025-02756	1901521182	KELLEY ROBERT JR	DOR_1	\$1,955,286	\$1,955,286	\$0	DENIED
2025-02756	1901521184	KELLEY ROBERT JR	DOR_1	\$1,944,586	\$1,944,586	\$0	DENIED
2025-02756	1901521186	KELLEY ROBERT JR	DOR_1	\$1,869,164	\$1,869,164	\$0	DENIED
2025-02756	1901521188	KELLEY ROBERT JR	DOR_1	\$3,188,289	\$3,188,289	\$0	DENIED
2025-02756	1901521190	KELLEY ROBERT JR	DOR_1	\$2,479,939	\$2,479,939	\$0	DENIED
2025-02756	1901521192	KELLEY ROBERT JR	DOR_1	\$3,172,832	\$3,172,832	\$0	DENIED
2025-02756	1901521194	KELLEY ROBERT JR	DOR_1	\$2,268,004	\$2,268,004	\$0	DENIED
2025-02756	1901521196	KELLEY ROBERT JR	DOR_1	\$2,664,138	\$2,664,138	\$0	DENIED
2025-02756	1901521198	KELLEY ROBERT JR	DOR_1	\$1,972,464	\$1,972,464	\$0	DENIED
2025-02756	1901521200	KELLEY ROBERT JR	DOR_1	\$4,175,029	\$4,175,029	\$0	DENIED
2025-02756	1901521202	KELLEY ROBERT JR	DOR_1	\$1,953,244	\$1,953,244	\$0	DENIED
2025-02756	1901521204	KELLEY ROBERT JR	DOR_1	\$4,221,208	\$4,221,208	\$0	DENIED
2025-02756	1901521206	KELLEY ROBERT JR	DOR_1	\$1,980,189	\$1,980,189	\$0	DENIED
2025-02756	1901521208	KELLEY ROBERT JR	DOR_1	\$3,629,134	\$3,629,134	\$0	DENIED
2025-02756	1901521210	KELLEY ROBERT JR	DOR_1	\$1,996,691	\$1,996,691	\$0	DENIED
2025-02756	1901521212	KELLEY ROBERT JR	DOR_1	\$2,982,324	\$2,982,324	\$0	DENIED
2025-02756	1901521214	KELLEY ROBERT JR	DOR_1	\$4,055,864	\$4,055,864	\$0	DENIED
2025-02756	1901521216	KELLEY ROBERT JR	DOR_1	\$6,239,882	\$6,239,882	\$0	DENIED
2025-02760	1357705014	KELLEY ROBERT E.V. , JR.	DOR_1	\$959,496	\$959,496	\$0	DENIED
2025-02774	0339604218	HO HUY P & NGUYEN PHUONG T	DOR_1	\$631,571	\$631,571	\$0	DENIED
2025-02991	0539652154	RYAN LLC	DOR_34	\$272,588	\$272,588	\$0	DENIED
2025-02992	0044456878	RYAN LLC	DOR_34	\$282,101	\$282,101	\$0	DENIED
2025-02993	0440440000	RYAN LLC	DOR_34	\$172,248	\$172,248	\$0	DENIED

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2025-02994	0697120000	RYAN LLC	DOR_34	\$309,710	\$309,710	\$0	DENIED
2025-02995	0667554102	RYAN LLC	DOR_34	\$308,775	\$308,775	\$0	DENIED
2025-02996	0045804802	RYAN LLC	DOR_34	\$476,285	\$476,285	\$0	DENIED
2025-02997	0045809174	RYAN LLC	DOR_34	\$401,693	\$401,693	\$0	DENIED
2025-02998	0701450392	RYAN LLC	DOR_34	\$259,617	\$259,617	\$0	DENIED
2025-02999	0706660000	RYAN LLC	DOR_34	\$252,005	\$252,005	\$0	DENIED
2025-03000	0159086282	RYAN LLC	DOR_34	\$238,393	\$238,393	\$0	DENIED
2025-03001	0159086312	RYAN LLC	DOR_34	\$241,595	\$241,595	\$0	DENIED
2025-03002	0159086506	RYAN LLC	DOR_34	\$288,707	\$288,707	\$0	DENIED
2025-03003	0159087014	RYAN LLC	DOR_34	\$306,091	\$306,091	\$0	DENIED
2025-03004	0050695132	RYAN LLC	DOR_34	\$209,265	\$209,265	\$0	DENIED
2025-03005	0052315864	RYAN LLC	DOR_34	\$259,608	\$259,608	\$0	DENIED
2025-03006	0052315950	RYAN LLC	DOR_34	\$217,807	\$217,807	\$0	DENIED
2025-03007	0052316146	RYAN LLC	DOR_34	\$218,907	\$218,907	\$0	DENIED
2025-03008	0052317208	RYAN LLC	DOR_34	\$250,244	\$250,244	\$0	DENIED
2025-03009	0387500000	RYAN LLC	DOR_34	\$240,603	\$240,603	\$0	DENIED
2025-03010	0389650000	RYAN LLC	DOR_34	\$250,374	\$250,374	\$0	DENIED
2025-03011	0159290962	RYAN LLC	DOR_34	\$346,487	\$346,487	\$0	DENIED
2025-03012	0159291066	RYAN LLC	DOR_34	\$354,911	\$354,911	\$0	DENIED
2025-03013	0265400000	RYAN LLC	DOR_34	\$256,206	\$256,206	\$0	DENIED
2025-03014	0863088036	RYAN LLC	DOR_34	\$227,773	\$227,773	\$0	DENIED
2025-03015	0863088228	RYAN LLC	DOR_34	\$211,007	\$211,007	\$0	DENIED
2025-03016	0771691560	RYAN LLC	DOR_34	\$338,250	\$338,250	\$0	DENIED
2025-03017	0162522048	RYAN LLC	DOR_34	\$301,595	\$301,595	\$0	DENIED
2025-03018	0275547944	RYAN LLC	DOR_34	\$271,106	\$271,106	\$0	DENIED
2025-03019	0864222066	RYAN LLC	DOR_34	\$195,765	\$195,765	\$0	DENIED
2025-03020	0771924348	RYAN LLC	DOR_34	\$286,714	\$286,714	\$0	DENIED
2025-03021	0162521306	RYAN LLC	DOR_34	\$372,350	\$372,350	\$0	DENIED
2025-03022	0163294844	RYAN LLC	DOR_34	\$425,451	\$425,451	\$0	DENIED
2025-03023	0347190000	RYAN LLC	DOR_34	\$208,555	\$208,555	\$0	DENIED
2025-03024	0283490000	RYAN LLC	DOR_34	\$235,117	\$235,117	\$0	DENIED
2025-03025	0867542466	RYAN LLC	DOR_34	\$396,794	\$396,794	\$0	DENIED
2025-03026	0867690510	RYAN LLC	DOR_34	\$232,051	\$232,051	\$0	DENIED
2025-03027	0867690586	RYAN LLC	DOR_34	\$207,773	\$207,773	\$0	DENIED
2025-03028	0867690690	RYAN LLC	DOR_34	\$234,275	\$234,275	\$0	DENIED
2025-03029	0867691032	RYAN LLC	DOR_34	\$329,416	\$329,416	\$0	DENIED
2025-03030	0867695218	RYAN LLC	DOR_34	\$304,888	\$304,888	\$0	DENIED
2025-03031	0867695314	RYAN LLC	DOR_34	\$271,595	\$271,595	\$0	DENIED
2025-03032	0867695370	RYAN LLC	DOR_34	\$236,016	\$236,016	\$0	DENIED
2025-03033	0055885904	RYAN LLC	DOR_34	\$375,793	\$375,793	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 1/15/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-03034	0296170000	RYAN LLC	DOR_34	\$261,681	\$261,681	\$0	DENIED
2025-03035	0723105588	RYAN LLC	DOR_34	\$282,445	\$282,445	\$0	DENIED
2025-03036	0723105708	RYAN LLC	DOR_34	\$345,618	\$345,618	\$0	DENIED
2025-03037	0723108338	RYAN LLC	DOR_34	\$177,816	\$177,816	\$0	DENIED
2025-03038	0723108894	RYAN LLC	DOR_34	\$233,387	\$233,387	\$0	DENIED
2025-03039	0723109502	RYAN LLC	DOR_34	\$282,703	\$282,703	\$0	DENIED
2025-03040	0060020168	RYAN LLC	DOR_34	\$308,325	\$308,325	\$0	DENIED
2025-03041	0066170106	RYAN LLC	DOR_34	\$218,400	\$218,400	\$0	DENIED
2025-03042	0306874104	RYAN LLC	DOR_34	\$597,584	\$597,584	\$0	DENIED
2025-03043	0724390784	RYAN LLC	DOR_34	\$226,608	\$226,608	\$0	DENIED
2025-03044	0636789242	RYAN LLC	DOR_34	\$245,748	\$245,748	\$0	DENIED
2025-03045	0634730058	RYAN LLC	DOR_34	\$317,218	\$317,218	\$0	DENIED
2025-03046	0634740114	RYAN LLC	DOR_34	\$333,943	\$333,943	\$0	DENIED
2025-03047	0513000503	RYAN LLC	DOR_34	\$356,373	\$356,373	\$0	DENIED
2025-03048	0513580212	RYAN LLC	DOR_34	\$362,383	\$362,383	\$0	DENIED
2025-03049	0171190000	RYAN LLC	DOR_34	\$163,277	\$163,277	\$0	DENIED
2025-03050	0081503042	RYAN LLC	DOR_34	\$273,141	\$273,141	\$0	DENIED
2025-03051	0084730000	RYAN LLC	DOR_34	\$279,328	\$279,328	\$0	DENIED
2025-03052	0090770016	RYAN LLC	DOR_34	\$310,743	\$310,743	\$0	DENIED
2025-03053	0478884532	RYAN LLC	DOR_34	\$250,510	\$250,510	\$0	DENIED
2025-04043	1911470218	DOHERTY ERIN	DOR_4	\$934,052	\$934,052	\$0	DENIED
2025-04046	1324980000	ARE SOLUTIONS PROP TAX CONSUL SVCS	DOR_1	\$1,647,360	\$1,647,360	\$0	DENIED
2025-04047	1247600000	ARE SOLUTIONS PROP TAX CONSUL SVCS	DOR_1	\$1,620,300	\$1,620,300	\$0	DENIED
2025-04482	1346980000	SMITH DANIEL W	DOR_4	\$128,968	\$128,968	\$0	DENIED

Total Petitions	Total Taxable Value Before Change	Total Taxable Value After Change	Total Taxable Value Reduction
185	\$ 768,872,770	\$ 752,812,168	\$(16,060,602)

SEPTEMBER 16, 2025 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Tuesday, September 16, 2025, 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.

ORDER OF BUSINESS

1. Call to Order and Pledge of Allegiance

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

Chair Boles called the meeting to order at 10:31 a.m., led in the pledge of allegiance to the flag, reviewed the meeting purpose.

2. Public Comments

Chair Boles called for public comment; there was no response.

3. Approve the August 26, 2025, Meeting Minutes

Chair Boles sought a motion to approve the August 26, 2025, minutes.

Ms. Rendon made a motion, seconded by Commissioner Cameron Cepeda, and carried unanimously by members present.

4. Certify the 2025 Real and Tangible Assessment Rolls and Authorize the Chair to Sign Certificate of VAB for Each Roll, so the 2025 Tax Rolls could be Extended

Chair Boles deferred to VAB Counsel Rinky Parwani, who explained the item was to extend the tax rolls. Chair Boles sought a motion to approve to extend the tax rolls. **Ms. Rendon so moved, seconded by Mr. Raburn, and carried unanimously by members present.**

5. Other VAB Matters

- a. Correspondence
- b. Florida Department of Revenue (DOR) Training Certificates
- c. Meeting Notice

TUESDAY, SEPTEMBER 16, 2025

Ms. Sharon Sweet-Grant, Director, Board Records/VAB, referenced correspondence/training certificates from the DOR in background materials and affirmed the current meeting was properly advertised. Responding to Chair Boles, Attorney Parwani stated the DOR training certificates were required annually pursuant to Florida Statute. Ms. Sweet-Grant announced the next meeting would occur in January 2026.

6. Adjournment

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

READ AND APPROVED: _____

CHAIR

ATTEST:

VICTOR CRIST, CLERK

By: _____

Deputy Clerk

ms

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] New Provisional Value Adjustment Board Petition and Notice of Hearing Forms
Date: Tuesday, December 23, 2025 2:13:55 PM
Attachments: [PTO BUI. 25-19 New Value Adjustment Board Petition and Notice of Hearing Forms.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: All Value Adjustment Boards, Special Magistrates, Board Clerks, Property Appraisers, and Other Interested Parties
From: Florida Department of Revenue, Property Tax Oversight
Date: December 23, 2025
Re: New Provisional Value Adjustment Board Petition and Notice of Hearing Forms

The Florida Department of Revenue is issuing the attached informational bulletin to all Value Adjustment Board Attorneys and interested parties. We are sharing this bulletin to announce new provisional forms that implement the new requirements for when petitioners request a hearing that will use electronic communication equipment, **effective January 1, 2026**.

If you have any questions, please contact VAB@floridarevenue.com.

Thank you.

Property Tax Oversight Informational Bulletin



Transmittal of New Provisional Value Adjustment Board Petition and Notice of Hearing Forms for New Required Hearings Using Electronic Communication Equipment Effective January 1, 2026

**December 23, 2025
PTO 25-19**

This bulletin provides information about new provisional forms for implementing the new requirements for when petitioners request a hearing that will use electronic communication equipment, which will be **effective January 1, 2026**. The new provisional petition forms also include updates to the August 2025 updates regarding the evidence exchange procedures. The new provisional forms are marked with revision date “R. 12/25.”

New Provisional Forms

The following forms are being replaced based on the law change:

- Form DR-481, *Value Adjustment Board Notice of Hearing*, R. 12/25 replaces R. 08/25.
- Form DR-481REM, *Value Adjustment Board Notice of Remote Hearing*, N. 12/25 new form.
- Form DR-486, *Petition to the Value Adjustment Board Request for Hearing*, R. 12/25 replaces R. 08/25.
- Form DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference Request for Hearing*, R. 12/25 replaces R. 08/25.

The new provisional forms are available at
<https://floridarevenue.com/property/Pages/Forms.aspx>.

Usage of the New Provisional Forms

- The new Form DR-481 R. 12/25 should be used for all hearings scheduled after January 1, 2026.
- The new Form DR-481REM N. 12/25 should be used for all hearings scheduled after January 1, 2026.
- The new forms DR-486 R. 12/25 and DR-486PORT R. 12/25 should be used immediately.

Information on the usage of these forms is included in the draft rule amendments to Chapter 12D-9, F.A.C. These draft rule amendments are available at
https://floridarevenue.com/rules/Pages/12D_0725.aspx
labeled as “Draft Rule Language (12D-9): December 22, 2025”

Note on Effective Dates

These provisional forms are being made available and are recommended for use to implement the necessary requirements for hearings using electronic communication equipment. Due to the effective date of the statute amendment, the Department did not have sufficient time to complete the process of formally adopting these forms. The Department held two workshops October 15 and December 9, 2025, and received public comments on the draft rules. The Department will continue to work on these forms and will consider comments received as that work proceeds. Please send any comments by email to DORPTO@floridarevenue.com.

In the meantime, these provisional forms are recommended for use in order to be in compliance with the statute on the use of electronic communication equipment for value adjustment board hearings. These provisional forms and draft rules are not binding as rules but they are intended to afford due process and a way to comply with the legal requirements in the statute that is effective **January 1, 2026**. The forms reflect the Department's best understanding and recommendation on how the statute amendments function.

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] Value Adjustment Board Oversight Informational Bulletin
Date: Wednesday, November 5, 2025 11:26:38 AM
Attachments: [VAB Oversight Informational Bulletin -Electronic Appearances at the Value Adjustment Board \(VAB\) Effective January 1 2026.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: All Value Adjustment Boards, Special Magistrates, Board Clerks, Property Appraisers, and Other Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: November 5, 2025

Re: Value Adjustment Board Oversight Informational Bulletin

The Florida Department of Revenue issued the attached informational bulletin yesterday to all Value Adjustment Board attorneys. We are sharing this bulletin for your general information. If you have any questions, please contact VAB@floridarevenue.com.

Thank you.

FLORIDA DEPARTMENT OF REVENUE
VALUE ADJUSTMENT BOARD OVERSIGHT
INFORMATIONAL BULLETIN

To: Value Adjustment Board Attorneys
From: Steve Keller, Office of General Counsel
Date: November 4, 2025

This bulletin provides information about the status of rule amendments and new forms for implementing chapter 2025-208, section 10, Laws of Florida, providing for **Electronic Appearances at the Value Adjustment Board**, which will be **effective January 1, 2026**. At its rule workshop held on October 15, 2025, the Department received questions on the use of telephone technology for hearings.

The Department recommends technology which enables a comprehensive and sophisticated substitute for an in-person hearing with real-time, two-way communication using electronic means in which participants are able to see, hear, and communicate with one another.

The Department does not recommend or encourage telephone hearings due to reduced functionality in swearing in witnesses and parties and the potential effect on cross examination and due to inability to observe witness answers, comportment, facial expressions, etc.

The following features are being drafted for inclusion in the rules and forms based on the law change:

- In counties that conduct hearings using the telephone as the prearranged default option, the VAB must provide petitioners the option to appear in person or by audio visual technology.
- In counties that conduct hearings using audio visual technology as the prearranged default option, the VAB must provide petitioners the option to appear in person.
- Counties must notify the petitioner of their right to a hearing in person or using audio visual technology and may only use telephone hearings when petitioners do not request a hearing in person or a hearing using audio visual technology.
- A petitioner cannot be required to attend a hearing by use of telephone where the petitioner requests a to appear in person or by audio visual technology.
- Provide a way for public attendance to observe hearings via electronic or other communication equipment. In counties that conduct hearings using the telephone as the prearranged default option, the VAB must permit the public to request to attend. This process would entail posting the list of scheduled hearings.
- For hearings that are scheduled using electronic or other communication equipment, the log on information, link and passwords must be posted to allow public attendance.

The Department will schedule another Rule Development Workshop to inform interested parties and receive public comments on the next draft of the rules and forms.

Questionnaire:

In an effort to gather additional information for the draft rule amendments, the Department requests your response to the questions below by November 18, 2025. Please send your response by email to VAB@floridarevenue.com.

Questions:

1. What is the technology your VAB is considering: Zoom, Webex, Teams, telephone, etc.?
2. Has your county offered telephonic hearings previously?
3. If your county is considering audio visual technology such as Zoom, Webex, Teams, what are any problems issues or concerns with this technology? Please feel free to comment.

Organizational Meetings to Implement New Procedures

The value adjustment board (VAB) should hold another organizational meeting to discuss and implement these new procedures in order to make them available to petitioners. This organizational meeting is necessary because the legislation, chapter 2025-208, section 10, Laws of Florida, included the requirement that the VAB provide electronic or other communication equipment to allow petitioners to appear remotely at hearings and requires that such equipment is adequate and functional for clear communication among participants, to create hearing records required by law, and to ensure that petitioners can submit and transmit evidence to the VAB in a format that can be processed, viewed, printed, and archived. The organizational meeting is necessary so the VAB can ascertain adequate and functional electronic or other communication equipment is provided.

Questions

The Department has provided this bulletin for your general information. Send any questions by email to VAB@floridarevenue.com.

Reference

The full text of the implementing law (chapter 2025-208, section 10, Laws of Florida), which amends section 194.0032, F.S., is available at <https://laws.flrules.org/2025/208>.

Implementing Date

This section of law is effective January 1, 2026, and first applies to the 2025 tax roll.

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 Taxpayer Notice was published in said newspaper by print in the issues of 12/31/25 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

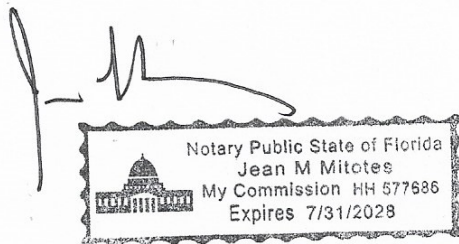
Signature of Affiant 

Sworn to and subscribed before me this 12/31/2025

Signature of Notary of Public

Personally known ☒ or produced identification.

Type of identification produced _____



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

The Value Adjustment Board will meet on Wednesday, January 15, 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 Phase I Recommended Decisions, 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.

December 31, 2025

69216



Value Adjustment Board Meeting

Home / Events / Value Adjustment Board Meeting / 1/15/2026, 9:30 AM EST

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



January 15, 2026, 9:30 AM EST - 10:00 AM EST



County Center, 2nd Floor Boardroom



In-Person & Virtual (Hybrid)

Phase I Meeting



Center



601 E. Kennedy Blvd.
Tampa, FL 33602



Hours

Monday to Friday 8 AM to 5 PM



(813) 272-5900

Public access and comments

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

- If you wish to participate virtually, it is required that you complete the form
- If you wish to participate in person, you are encouraged to complete the form in advance, however it is not required. You can sign up on-site

≡ Week

📅 Month

📅 Year



2026



1/15/2026, 9:30 AM EST

County Center, 2nd Floor Boardroom

where your name will be added to the list at that time.

- The signup form opens at least 48 hours before to the start of the meeting and closes 30 minutes prior to the start time
- You will be called on in the order that you have signed up



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

[Speak at a VAB Meeting](#)

Value Adjustment Board

Sharon Sweet-Grant - Meeting
Manager



(813) 307-7143

Office



Email

Work

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