

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 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 | SAMAHA 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 MYINT THAUNG ET AL | DOR_9 | \$516,190 | \$516,190 | \$0 | DENIED |
| 2025-00149 | 1962440756 | | 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 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 KRYSYAL L & DANIELLE | DOR_1 | \$141,290 | \$141,290 | \$0 | DENIED |
| 2025-01673 | 1863600000 | OLIVIERI KRYSYAL 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
Special Magistrate's Recommendations
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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 NAJALIE 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 |

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Special Magistrate's Recommendations
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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 |

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 BEFORE | Value AFTER | Reduction in Taxable Value | Decision |
|------------|------------|-----------------|--------|-------------------|----------------|-------------------------------|----------|
| 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 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: _____
ms
Deputy Clerk

From: [QASYS 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 BUL 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.

69216

Tampa Bay Times

Published Daily

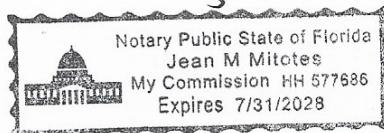
STATE OF FLORIDA} ss
COUNTY OF HILLSBOROUGH County

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 X 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



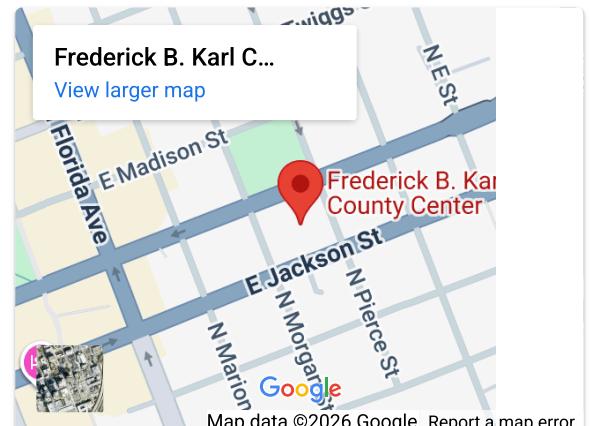
In-Person & Virtual (Hybrid)

Phase I Meeting

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



Center



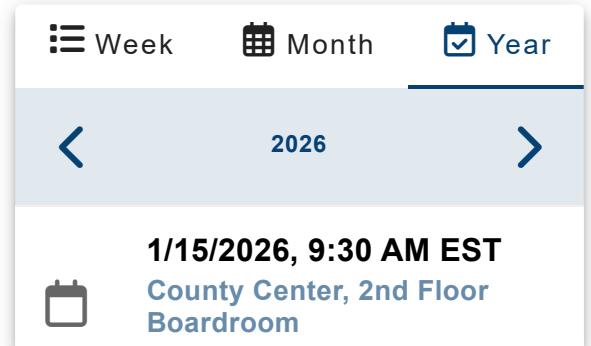
601 E. Kennedy Blvd.
Tampa, FL 33602



Hours
Monday to Friday 8 AM to 5 PM



(813) 272-5900



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

Phase I Meeting



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

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

[Speak at a VAB Meeting](#)

Value Adjustment Board

Sharon Sweet-Grant - Meeting Manager



(813) 307-7143

Office



Email

Work

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