

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY
AGENDA
March 25, 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 May 19, 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 3/25/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable 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
2025-00040	0872588172	KILGORE WILLIAM T ET AL	DOR_4	\$377,253	\$377,253	\$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
2025-00100	0240500000	MALOUF THOMAS H /TRUSTEE	DOR_1	\$2,707,300	\$2,707,300	\$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
2025-00133	0928280235	OWNWELL, INC.	DOR_1	\$314,921	\$260,775	\$(54,146)	GRANTED
2025-00135	0747481036	OWNWELL, INC.	DOR_1	\$186,030	\$186,030	\$0	DENIED
2025-00137	0675896630	OWNWELL, INC.	DOR_1	\$286,347	\$286,347	\$0	DENIED
2025-00138	0163294936	OWNWELL, INC.	DOR_1	\$408,117	\$408,117	\$0	DENIED
2025-00139	0774260738	OWNWELL, INC.	DOR_1	\$364,219	\$364,219	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 3/25/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-00140	0872580720	OWNWELL, INC.	DOR_1	\$435,962	\$435,962	\$0	DENIED
2025-00141	0884010034	OWNWELL, INC.	DOR_1	\$535,853	\$535,853	\$0	DENIED
2025-00142	0163291038	OWNWELL, INC.	DOR_1	\$400,841	\$400,841	\$0	DENIED
2025-00143	0747622886	OWNWELL, INC.	DOR_1	\$292,858	\$292,858	\$0	DENIED
2025-00144	0785090000	OWNWELL, INC.	DOR_1	\$223,267	\$223,267	\$0	DENIED
2025-00145	0177352504	OWNWELL, INC.	DOR_1	\$368,368	\$368,368	\$0	DENIED
2025-00146	0478900094	OWNWELL, INC.	DOR_1	\$378,168	\$378,168	\$0	DENIED
2025-00147	0663824018	OWNWELL, INC.	DOR_1	\$489,500	\$489,500	\$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
2025-00169	0385885100	FLANAGAN BILTON LLC	DOR_1	\$16,599,880	\$16,599,880	\$0	DENIED
2025-00175	0273276270	FLANAGAN BILTON LLC	DOR_1	\$9,560,700	\$7,341,000	\$(2,219,700)	GRANTED
2025-00177	0490700000	FLANAGAN BILTON LLC	DOR_1	\$56,508,100	\$47,100,000	\$(9,408,100)	GRANTED
2025-00182	1123390000	FLANAGAN BILTON LLC	DOR_1	\$17,264,900	\$10,702,000	\$(6,562,900)	GRANTED
2025-00183	1123390050	FLANAGAN BILTON LLC	DOR_1	\$3,414,498	\$3,414,498	\$0	GRANTED
2025-00184	1937500000	FLANAGAN BILTON LLC	DOR_1	\$91,958,700	\$77,537,000	\$(14,421,700)	GRANTED
2025-00189	0036310000	FLANAGAN BILTON LLC	DOR_1	\$46,142,700	\$38,918,000	\$(7,224,700)	GRANTED
2025-00191	1125130000	FLANAGAN BILTON LLC	DOR_1	\$21,664,200	\$18,269,000	\$(3,395,200)	GRANTED
2025-00192	1127540000	FLANAGAN BILTON LLC	DOR_1	\$7,863,350	\$5,938,000	\$(1,925,350)	GRANTED
2025-00193	1124911000	FLANAGAN BILTON LLC	DOR_1	\$12,353,100	\$9,911,000	\$(2,442,100)	GRANTED
2025-00258	0358270000	FLANAGAN BILTON LLC	DOR_1	\$16,263,800	\$15,243,000	\$(1,020,800)	GRANTED
2025-00269	1883850000	OWNWELL, INC.	DOR_1	\$262,580	\$262,580	\$0	DENIED
2025-00270	1589550000	OWNWELL, INC.	DOR_1	\$236,504	\$236,504	\$0	DENIED
2025-00271	0672843506	OWNWELL, INC.	DOR_1	\$238,212	\$238,212	\$0	DENIED
2025-00272	0777750362	OWNWELL, INC.	DOR_1	\$322,155	\$322,155	\$0	DENIED
2025-00273	0541860410	OWNWELL, INC.	DOR_1	\$421,369	\$421,369	\$0	DENIED
2025-00274	0872580822	OWNWELL, INC.	DOR_1	\$359,531	\$359,531	\$0	DENIED
2025-00276	0777163254	OWNWELL, INC.	DOR_1	\$313,784	\$313,784	\$0	DENIED
2025-00277	0339682336	OWNWELL, INC.	DOR_1	\$721,352	\$721,352	\$0	DENIED
2025-00278	0747436452	OWNWELL, INC.	DOR_1	\$361,478	\$361,478	\$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
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
2025-01140	1734370142	OWNWELL, INC.	DOR_1	\$283,866	\$283,866	\$0	DENIED
2025-01141	0774526484	OWNWELL, INC.	DOR_1	\$332,295	\$332,295	\$0	DENIED

Value Adjustment Board

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2025-01142	0747623572	OWNWELL, INC.	DOR_1	\$351,660	\$351,660	\$0	DENIED
2025-01143	1643810000	OWNWELL, INC.	DOR_1	\$325,286	\$325,286	\$0	DENIED
2025-01144	1401780000	OWNWELL, INC.	DOR_1	\$264,102	\$264,102	\$0	DENIED
2025-01145	0883531508	OWNWELL, INC.	DOR_1	\$483,435	\$483,435	\$0	DENIED
2025-01146	0541572246	OWNWELL, INC.	DOR_1	\$0	\$0	\$0	DENIED
2025-01147	0851960328	OWNWELL, INC.	DOR_1	\$317,686	\$317,686	\$0	DENIED
2025-01148	1508890075	OWNWELL, INC.	DOR_1	\$350,159	\$350,159	\$0	DENIED
2025-01149	0382106124	OWNWELL, INC.	DOR_1	\$360,513	\$360,513	\$0	DENIED
2025-01150	0515323760	OWNWELL, INC.	DOR_1	\$737,738	\$737,738	\$0	DENIED
2025-01151	0867542452	OWNWELL, INC.	DOR_1	\$447,562	\$447,562	\$0	DENIED
2025-01153	0920410175	OWNWELL, INC.	DOR_1	\$275,651	\$275,651	\$0	DENIED
2025-01154	0093120000	OWNWELL, INC.	DOR_1	\$346,389	\$346,389	\$0	DENIED
2025-01155	0592405310	OWNWELL, INC.	DOR_1	\$365,225	\$365,225	\$0	DENIED
2025-01156	0863088622	OWNWELL, INC.	DOR_1	\$333,541	\$333,541	\$0	DENIED
2025-01157	0883293626	OWNWELL, INC.	DOR_1	\$511,403	\$511,403	\$0	DENIED
2025-01158	0193745128	OWNWELL, INC.	DOR_1	\$405,092	\$405,092	\$0	DENIED
2025-01159	1579930000	OWNWELL, INC.	DOR_1	\$157,032	\$157,032	\$0	DENIED
2025-01160	1434330000	OWNWELL, INC.	DOR_1	\$229,918	\$229,918	\$0	DENIED
2025-01161	0700236714	OWNWELL, INC.	DOR_1	\$383,986	\$383,986	\$0	DENIED
2025-01162	1381000000	OWNWELL, INC.	DOR_1	\$231,601	\$231,601	\$0	DENIED
2025-01163	0737787298	OWNWELL, INC.	DOR_1	\$376,056	\$376,056	\$0	DENIED
2025-01164	0880675332	OWNWELL, INC.	DOR_1	\$374,963	\$374,963	\$0	DENIED
2025-01165	1438120100	OWNWELL, INC.	DOR_1	\$209,373	\$209,373	\$0	DENIED
2025-01166	0779592012	OWNWELL, INC.	DOR_1	\$372,955	\$372,955	\$0	DENIED
2025-01167	0674940234	OWNWELL, INC.	DOR_1	\$284,116	\$284,116	\$0	DENIED
2025-01168	0774362226	OWNWELL, INC.	DOR_1	\$392,413	\$392,413	\$0	DENIED
2025-01169	1551180000	OWNWELL, INC.	DOR_1	\$233,242	\$233,242	\$0	DENIED
2025-01170	0896260290	OWNWELL, INC.	DOR_1	\$317,336	\$317,336	\$0	DENIED
2025-01181	0747880222	OWNWELL, INC.	DOR_1	\$307,895	\$307,895	\$0	DENIED
2025-01182	0692433582	OWNWELL, INC.	DOR_1	\$237,302	\$237,302	\$0	DENIED
2025-01183	1295080000	OWNWELL, INC.	DOR_1	\$432,458	\$432,458	\$0	DENIED
2025-01185	0776878106	OWNWELL, INC.	DOR_1	\$332,486	\$332,486	\$0	DENIED
2025-01186	0121930760	OWNWELL, INC.	DOR_1	\$617,100	\$561,000	\$(56,100)	GRANTED
2025-01187	0951810000	OWNWELL, INC.	DOR_1	\$324,721	\$324,721	\$0	DENIED
2025-01188	0872588074	OWNWELL, INC.	DOR_1	\$417,493	\$417,493	\$0	DENIED
2025-01190	0729654784	OWNWELL, INC.	DOR_1	\$313,427	\$313,427	\$0	DENIED
2025-01191	0042575294	OWNWELL, INC.	DOR_1	\$603,154	\$603,154	\$0	DENIED
2025-01192	0785556048	OWNWELL, INC.	DOR_1	\$316,436	\$316,436	\$0	DENIED
2025-01193	0592271742	OWNWELL, INC.	DOR_1	\$357,411	\$357,411	\$0	DENIED
2025-01195	1382670000	OWNWELL, INC.	DOR_1	\$340,468	\$340,468	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

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Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-01196	0776878316	OWNWELL, INC.	DOR_1	\$338,540	\$338,540	\$0	DENIED
2025-01198	0335801116	OWNWELL, INC.	DOR_1	\$641,708	\$641,708	\$0	DENIED
2025-01199	0779592786	OWNWELL, INC.	DOR_1	\$484,458	\$484,458	\$0	DENIED
2025-01200	0779567644	OWNWELL, INC.	DOR_1	\$235,078	\$210,000	\$(25,078)	GRANTED
2025-01201	0515240358	OWNWELL, INC.	DOR_1	\$303,627	\$303,627	\$0	DENIED
2025-01202	2061940100	OWNWELL, INC.	DOR_1	\$169,349	\$169,349	\$0	DENIED
2025-01204	0045291798	OWNWELL, INC.	DOR_1	\$326,946	\$326,946	\$0	DENIED
2025-01207	0163291196	OWNWELL, INC.	DOR_1	\$418,251	\$418,251	\$0	DENIED
2025-01211	0177351044	OWNWELL, INC.	DOR_1	\$395,561	\$395,561	\$0	DENIED
2025-01212	0872580844	OWNWELL, INC.	DOR_1	\$334,022	\$334,022	\$0	DENIED
2025-01215	0874987946	OWNWELL, INC.	DOR_1	\$494,460	\$494,460	\$0	DENIED
2025-01220	0873487784	OWNWELL, INC.	DOR_1	\$414,104	\$414,104	\$0	DENIED
2025-01221	0272380000	OWNWELL, INC.	DOR_1	\$375,473	\$375,473	\$0	DENIED
2025-01222	0774321534	OWNWELL, INC.	DOR_1	\$361,420	\$361,420	\$0	DENIED
2025-01234	0513641004	OWNWELL, INC.	DOR_1	\$317,519	\$317,519	\$0	GRANTED
2025-01236	0036807662	OWNWELL, INC.	DOR_1	\$331,029	\$331,029	\$0	DENIED
2025-01237	0883293718	OWNWELL, INC.	DOR_1	\$444,273	\$444,273	\$0	DENIED
2025-01239	1303690000	OWNWELL, INC.	DOR_1	\$432,668	\$432,668	\$0	DENIED
2025-01240	0777150248	OWNWELL, INC.	DOR_1	\$318,594	\$318,594	\$0	DENIED
2025-01242	2032744306	OWNWELL, INC.	DOR_1	\$278,788	\$278,788	\$0	DENIED
2025-01244	0779567770	OWNWELL, INC.	DOR_1	\$255,480	\$240,000	\$(15,480)	GRANTED
2025-01246	1743900000	OWNWELL, INC.	DOR_1	\$261,000	\$238,612	\$(22,388)	GRANTED
2025-01247	0443250000	OWNWELL, INC.	DOR_1	\$196,279	\$183,753	\$(12,526)	GRANTED
2025-01248	1431740000	OWNWELL, INC.	DOR_1	\$159,775	\$159,775	\$0	DENIED
2025-01249	2065660000	OWNWELL, INC.	DOR_1	\$101,287	\$101,287	\$0	DENIED
2025-01251	0774526966	OWNWELL, INC.	DOR_1	\$412,055	\$412,055	\$0	DENIED
2025-01252	0767202378	OWNWELL, INC.	DOR_1	\$414,157	\$414,157	\$0	DENIED
2025-01254	0776817262	OWNWELL, INC.	DOR_1	\$386,998	\$386,998	\$0	DENIED
2025-01266	2048900500	OWNWELL, INC.	DOR_1	\$341,211	\$341,211	\$0	GRANTED
2025-01268	0079250000	OWNWELL, INC.	DOR_1	\$423,780	\$423,780	\$0	DENIED
2025-01269	0777164202	OWNWELL, INC.	DOR_1	\$329,141	\$329,141	\$0	DENIED
2025-01270	1541910150	OWNWELL, INC.	DOR_1	\$326,506	\$326,506	\$0	DENIED
2025-01273	1331190000	OWNWELL, INC.	DOR_1	\$435,527	\$429,396	\$(6,131)	GRANTED
2025-01274	0693670000	OWNWELL, INC.	DOR_1	\$263,937	\$263,937	\$0	DENIED
2025-01275	0701450902	OWNWELL, INC.	DOR_1	\$352,201	\$337,334	\$(14,867)	GRANTED
2025-01276	1616050000	OWNWELL, INC.	DOR_1	\$286,182	\$286,182	\$0	DENIED
2025-01277	0774526900	OWNWELL, INC.	DOR_1	\$363,780	\$347,667	\$(16,113)	GRANTED
2025-01278	0774267802	OWNWELL, INC.	DOR_1	\$424,741	\$424,741	\$0	DENIED
2025-01279	1447350000	OWNWELL, INC.	DOR_1	\$144,580	\$144,580	\$0	DENIED
2025-01280	0536770000	OWNWELL, INC.	DOR_1	\$271,427	\$258,769	\$(12,658)	GRANTED

Value Adjustment Board

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2025-01281	1544870000	OWNWELL, INC.	DOR_1	\$268,272	\$244,800	\$(23,472)	GRANTED
2025-01282	0163555290	OWNWELL, INC.	DOR_1	\$421,904	\$421,904	\$0	DENIED
2025-01283	0871826608	OWNWELL, INC.	DOR_1	\$441,843	\$407,266	\$(34,577)	GRANTED
2025-01287	1447890000	OWNWELL, INC.	DOR_1	\$301,144	\$299,849	\$(1,295)	GRANTED
2025-01288	0541631298	OWNWELL, INC.	DOR_1	\$328,191	\$290,182	\$(38,009)	GRANTED
2025-01289	1328090000	OWNWELL, INC.	DOR_1	\$325,582	\$325,582	\$0	DENIED
2025-01290	0780101146	OWNWELL, INC.	DOR_1	\$339,269	\$316,591	\$(22,678)	GRANTED
2025-01291	0515250964	OWNWELL, INC.	DOR_1	\$293,942	\$293,942	\$0	DENIED
2025-01293	0483780000	OWNWELL, INC.	DOR_1	\$177,663	\$177,663	\$0	DENIED
2025-01294	1430250000	OWNWELL, INC.	DOR_1	\$211,170	\$211,170	\$0	DENIED
2025-01295	0771691560	OWNWELL, INC.	DOR_1	\$338,250	\$338,250	\$0	DENIED
2025-01297	0636785082	OWNWELL, INC.	DOR_1	\$346,315	\$346,315	\$0	DENIED
2025-01298	0815663308	OWNWELL, INC.	DOR_1	\$406,886	\$389,153	\$(17,733)	GRANTED
2025-01300	0520911588	OWNWELL, INC.	DOR_1	\$860,939	\$860,939	\$0	DENIED
2025-01301	2038501014	OWNWELL, INC.	DOR_1	\$300,266	\$300,266	\$0	DENIED
2025-01302	0347631754	OWNWELL, INC.	DOR_1	\$554,655	\$554,655	\$0	DENIED
2025-01303	0539050000	OWNWELL, INC.	DOR_1	\$278,451	\$248,311	\$(30,140)	GRANTED
2025-01304	0747480562	OWNWELL, INC.	DOR_1	\$327,159	\$304,885	\$(22,274)	GRANTED
2025-01305	1730820000	OWNWELL, INC.	DOR_1	\$322,351	\$248,551	\$(73,800)	GRANTED
2025-01306	0872587920	OWNWELL, INC.	DOR_1	\$452,709	\$452,709	\$0	DENIED
2025-01308	0774260372	OWNWELL, INC.	DOR_1	\$409,317	\$409,317	\$0	DENIED
2025-01309	1490580000	OWNWELL, INC.	DOR_1	\$303,072	\$303,072	\$0	DENIED
2025-01311	0563622286	OWNWELL, INC.	DOR_1	\$352,160	\$316,244	\$(35,916)	GRANTED
2025-01312	0050490452	OWNWELL, INC.	DOR_1	\$373,487	\$373,487	\$0	DENIED
2025-01313	1698270000	OWNWELL, INC.	DOR_1	\$307,723	\$307,723	\$0	DENIED
2025-01315	1008980000	OWNWELL, INC.	DOR_1	\$464,513	\$464,513	\$0	DENIED
2025-01316	0872580054	OWNWELL, INC.	DOR_1	\$534,473	\$534,473	\$0	DENIED
2025-01317	0408980000	OWNWELL, INC.	DOR_1	\$230,340	\$230,340	\$0	DENIED
2025-01318	0771925846	OWNWELL, INC.	DOR_1	\$344,645	\$310,858	\$(33,787)	GRANTED
2025-01319	0776819326	OWNWELL, INC.	DOR_1	\$154,258	\$142,278	\$(11,980)	GRANTED
2025-01320	0770570434	OWNWELL, INC.	DOR_1	\$280,083	\$280,083	\$0	DENIED
2025-01321	1292900000	OWNWELL, INC.	DOR_1	\$684,853	\$684,853	\$0	DENIED
2025-01325	0779591668	OWNWELL, INC.	DOR_1	\$545,069	\$532,976	\$(12,093)	GRANTED
2025-01328	0339604014	OWNWELL, INC.	DOR_1	\$489,962	\$466,228	\$(23,734)	GRANTED
2025-01333	0896260146	OWNWELL, INC.	DOR_1	\$384,560	\$363,496	\$(21,064)	GRANTED
2025-01340	0777880500	OWNWELL, INC.	DOR_1	\$336,753	\$300,148	\$(36,605)	GRANTED
2025-01341	0771926102	OWNWELL, INC.	DOR_1	\$336,753	\$336,753	\$0	DENIED
2025-01342	1337740000	OWNWELL, INC.	DOR_1	\$322,915	\$322,915	\$0	DENIED
2025-01348	1374955000	OWNWELL, INC.	DOR_1	\$254,691	\$254,691	\$0	DENIED
2025-01349	0880921762	OWNWELL, INC.	DOR_1	\$344,592	\$344,592	\$0	DENIED

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2025-01351	0447080000	OWNWELL, INC.	DOR_1	\$263,122	\$263,122	\$0	DENIED
2025-01354	0163520204	OWNWELL, INC.	DOR_1	\$428,745	\$428,745	\$0	DENIED
2025-01355	0637685140	OWNWELL, INC.	DOR_1	\$528,146	\$528,146	\$0	DENIED
2025-01357	0774794100	OWNWELL, INC.	DOR_1	\$340,150	\$340,150	\$0	DENIED
2025-01358	0772400658	OWNWELL, INC.	DOR_1	\$332,541	\$332,541	\$0	DENIED
2025-01362	2050101248	OWNWELL, INC.	DOR_1	\$466,042	\$394,518	\$(71,524)	GRANTED
2025-01365	0394870000	OWNWELL, INC.	DOR_1	\$257,698	\$257,698	\$0	DENIED
2025-01366	0664310000	OWNWELL, INC.	DOR_1	\$150,577	\$150,577	\$0	DENIED
2025-01367	0777192532	OWNWELL, INC.	DOR_1	\$239,151	\$239,151	\$0	DENIED
2025-01368	0045809128	OWNWELL, INC.	DOR_1	\$360,752	\$360,752	\$0	DENIED
2025-01369	0875381856	OWNWELL, INC.	DOR_1	\$476,036	\$476,036	\$0	DENIED
2025-01370	1302010000	OWNWELL, INC.	DOR_1	\$309,760	\$309,760	\$0	DENIED
2025-01371	0883660784	OWNWELL, INC.	DOR_1	\$493,938	\$493,938	\$0	DENIED
2025-01372	0703270110	OWNWELL, INC.	DOR_1	\$402,869	\$402,869	\$0	DENIED
2025-01373	0536760000	OWNWELL, INC.	DOR_1	\$249,355	\$249,355	\$0	DENIED
2025-01374	0779565102	OWNWELL, INC.	DOR_1	\$226,668	\$226,668	\$0	GRANTED
2025-01375	1872650000	OWNWELL, INC.	DOR_1	\$216,005	\$216,005	\$0	DENIED
2025-01376	0518601084	OWNWELL, INC.	DOR_1	\$279,774	\$279,774	\$0	DENIED
2025-01377	0747623296	OWNWELL, INC.	DOR_1	\$354,108	\$354,108	\$0	DENIED
2025-01378	1543500100	OWNWELL, INC.	DOR_1	\$289,405	\$289,405	\$0	DENIED
2025-01379	1446260000	OWNWELL, INC.	DOR_1	\$177,157	\$177,157	\$0	DENIED
2025-01380	0238301312	OWNWELL, INC.	DOR_1	\$398,393	\$398,393	\$0	DENIED
2025-01381	0747486434	OWNWELL, INC.	DOR_1	\$380,022	\$380,022	\$0	DENIED
2025-01382	0542430832	OWNWELL, INC.	DOR_1	\$381,112	\$381,112	\$0	DENIED
2025-01383	0677420140	OWNWELL, INC.	DOR_1	\$269,865	\$269,865	\$0	DENIED
2025-01384	0816630000	OWNWELL, INC.	DOR_1	\$334,221	\$334,221	\$0	DENIED
2025-01385	1311590000	OWNWELL, INC.	DOR_1	\$487,228	\$487,228	\$0	DENIED
2025-01386	0747480654	OWNWELL, INC.	DOR_1	\$372,599	\$372,599	\$0	DENIED
2025-01387	0634740526	OWNWELL, INC.	DOR_1	\$491,298	\$491,298	\$0	DENIED
2025-01388	0723109786	OWNWELL, INC.	DOR_1	\$319,757	\$319,757	\$0	DENIED
2025-01390	0045803242	OWNWELL, INC.	DOR_1	\$468,500	\$468,500	\$0	DENIED
2025-01392	1463370100	OWNWELL, INC.	DOR_1	\$187,423	\$187,423	\$0	DENIED
2025-01393	1354250010	OWNWELL, INC.	DOR_1	\$433,996	\$433,996	\$0	DENIED
2025-01394	1314750000	OWNWELL, INC.	DOR_1	\$297,907	\$297,907	\$0	DENIED
2025-01396	0774540180	OWNWELL, INC.	DOR_1	\$405,928	\$405,928	\$0	DENIED
2025-01397	0045803620	OWNWELL, INC.	DOR_1	\$380,397	\$380,397	\$0	DENIED
2025-01398	1338300000	OWNWELL, INC.	DOR_1	\$435,603	\$435,603	\$0	DENIED
2025-01399	0592281498	OWNWELL, INC.	DOR_1	\$440,197	\$440,197	\$0	DENIED
2025-01400	0776846284	OWNWELL, INC.	DOR_1	\$351,347	\$351,347	\$0	DENIED
2025-01401	0772853108	OWNWELL, INC.	DOR_1	\$309,572	\$309,572	\$0	DENIED

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2025-01402	0777150292	OWNWELL, INC.	DOR_1	\$359,281	\$359,281	\$0	DENIED
2025-01403	0776878352	OWNWELL, INC.	DOR_1	\$438,941	\$372,224	\$(66,717)	GRANTED
2025-01404	0180990000	OWNWELL, INC.	DOR_1	\$367,786	\$367,786	\$0	DENIED
2025-01405	0534980100	OWNWELL, INC.	DOR_1	\$337,166	\$337,166	\$0	DENIED
2025-01406	0779592826	OWNWELL, INC.	DOR_1	\$472,652	\$472,652	\$0	DENIED
2025-01407	0867691042	OWNWELL, INC.	DOR_1	\$382,551	\$382,551	\$0	DENIED
2025-01408	0541570614	OWNWELL, INC.	DOR_1	\$430,363	\$430,363	\$0	DENIED
2025-01409	1380210000	OWNWELL, INC.	DOR_1	\$348,655	\$324,925	\$(23,730)	GRANTED
2025-01410	0517150000	OWNWELL, INC.	DOR_1	\$659,364	\$659,364	\$0	GRANTED
2025-01411	0883533296	OWNWELL, INC.	DOR_1	\$639,069	\$639,069	\$0	DENIED
2025-01412	2051621118	OWNWELL, INC.	DOR_1	\$422,602	\$422,602	\$0	DENIED
2025-01413	0190303738	OWNWELL, INC.	DOR_1	\$447,832	\$447,832	\$0	DENIED
2025-01414	0164632506	OWNWELL, INC.	DOR_1	\$407,460	\$407,460	\$0	DENIED
2025-01417	0723108246	OWNWELL, INC.	DOR_1	\$235,103	\$235,103	\$0	DENIED
2025-01420	0987170000	OWNWELL, INC.	DOR_1	\$305,270	\$305,270	\$0	DENIED
2025-01421	0774526662	OWNWELL, INC.	DOR_1	\$360,401	\$360,401	\$0	DENIED
2025-01422	0553534422	OWNWELL, INC.	DOR_1	\$712,032	\$639,632	\$(72,400)	GRANTED
2025-01423	0180990100	OWNWELL, INC.	DOR_1	\$351,469	\$351,469	\$0	DENIED
2025-01424	0114180000	OWNWELL, INC.	DOR_1	\$233,201	\$233,201	\$0	DENIED
2025-01426	0864530110	OWNWELL, INC.	DOR_1	\$504,784	\$504,784	\$0	DENIED
2025-01427	0528570000	OWNWELL, INC.	DOR_1	\$271,126	\$271,126	\$0	DENIED
2025-01428	0190302824	OWNWELL, INC.	DOR_1	\$496,816	\$466,048	\$(30,768)	GRANTED
2025-01429	0475181296	OWNWELL, INC.	DOR_1	\$371,375	\$363,932	\$(7,443)	GRANTED
2025-01430	1496850200	OWNWELL, INC.	DOR_1	\$272,891	\$272,891	\$0	DENIED
2025-01431	0312670000	OWNWELL, INC.	DOR_1	\$391,993	\$364,942	\$(27,051)	GRANTED
2025-01432	0221850000	OWNWELL, INC.	DOR_1	\$414,596	\$414,596	\$0	DENIED
2025-01433	1695980000	OWNWELL, INC.	DOR_1	\$348,287	\$348,287	\$0	DENIED
2025-01436	0864225144	OWNWELL, INC.	DOR_1	\$498,795	\$451,335	\$(47,460)	GRANTED
2025-01437	2065720000	OWNWELL, INC.	DOR_1	\$93,787	\$93,787	\$0	DENIED
2025-01439	0592280390	OWNWELL, INC.	DOR_1	\$417,906	\$417,906	\$0	DENIED
2025-01441	0642107490	OWNWELL, INC.	DOR_1	\$256,432	\$256,432	\$0	DENIED
2025-01442	0164632678	OWNWELL, INC.	DOR_1	\$473,649	\$473,649	\$0	DENIED
2025-01444	1372970000	OWNWELL, INC.	DOR_1	\$223,126	\$223,126	\$0	DENIED
2025-01445	0533600000	OWNWELL, INC.	DOR_1	\$290,274	\$277,113	\$(13,161)	GRANTED
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

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2025-01549	1132620000	FLANAGAN BILTON LLC	DOR_1	\$4,904,900	\$2,864,000	\$(2,040,900)	GRANTED
2025-01550	0680705000	FLANAGAN BILTON LLC	DOR_1	\$8,894,897	\$8,894,897	\$0	DENIED
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
2025-01679	0280030000	MITCHELL DARRIN L - FPTP	DOR_1	\$10,214,400	\$10,214,400	\$0	DENIED
2025-01680	0280060100	MITCHELL DARRIN L - FPTP	DOR_1	\$3,199,144	\$3,199,144	\$0	DENIED
2025-01743	0515620368	OWNWELL, INC.	DOR_1	\$272,034	\$255,000	\$(17,034)	GRANTED
2025-01754	1634590100	OWNWELL, INC.	DOR_1	\$334,205	\$334,205	\$0	DENIED
2025-01768	0776878312	OWNWELL, INC.	DOR_1	\$349,482	\$349,482	\$0	DENIED
2025-01770	0764231662	OWNWELL, INC.	DOR_1	\$428,671	\$423,000	\$(5,671)	GRANTED
2025-01771	1009851136	OWNWELL, INC.	DOR_1	\$215,798	\$215,798	\$0	DENIED
2025-01774	0657300616	OWNWELL, INC.	DOR_1	\$321,787	\$321,787	\$0	DENIED
2025-01777	2051621774	OWNWELL, INC.	DOR_1	\$334,136	\$323,000	\$(11,136)	GRANTED
2025-01784	0854756766	OWNWELL, INC.	DOR_1	\$511,958	\$463,000	\$(48,958)	GRANTED
2025-01786	0851960634	OWNWELL, INC.	DOR_1	\$322,233	\$313,000	\$(9,233)	GRANTED
2025-01787	0772385312	OWNWELL, INC.	DOR_1	\$428,580	\$416,000	\$(12,580)	GRANTED
2025-01788	1458340000	OWNWELL, INC.	DOR_1	\$155,029	\$155,029	\$0	DENIED
2025-01792	0522750000	OWNWELL, INC.	DOR_1	\$425,158	\$407,000	\$(18,158)	GRANTED
2025-01798	0052315820	OWNWELL, INC.	DOR_1	\$290,859	\$290,859	\$0	GRANTED
2025-01799	0779567812	OWNWELL, INC.	DOR_1	\$232,940	\$227,000	\$(5,940)	GRANTED
2025-01802	1920430000	OWNWELL, INC.	DOR_1	\$505,706	\$466,000	\$(39,706)	GRANTED
2025-01803	0139860510	TBIVG-FLAGSHIP LLC	DOR_1	\$2,020,300	\$2,020,300	\$0	DENIED
2025-01808	0953040000	OWNWELL, INC.	DOR_1	\$204,440	\$204,440	\$0	DENIED
2025-01812	0896260138	OWNWELL, INC.	DOR_1	\$334,349	\$334,349	\$0	DENIED
2025-01815	0592271408	OWNWELL, INC.	DOR_1	\$460,176	\$460,176	\$0	DENIED
2025-01818	1676980000	OWNWELL, INC.	DOR_1	\$363,712	\$363,712	\$0	DENIED
2025-01819	0771926188	OWNWELL, INC.	DOR_1	\$362,765	\$362,765	\$0	DENIED
2025-01821	0539751146	OWNWELL, INC.	DOR_1	\$304,116	\$304,116	\$0	GRANTED
2025-01822	0847881224	OWNWELL, INC.	DOR_1	\$373,663	\$373,663	\$0	GRANTED
2025-01825	0867158792	OWNWELL, INC.	DOR_1	\$443,780	\$391,278	\$(52,502)	GRANTED
2025-01826	0779565914	OWNWELL, INC.	DOR_1	\$313,116	\$301,278	\$(11,838)	GRANTED
2025-01830	2032442104	OWNWELL, INC.	DOR_1	\$304,605	\$304,605	\$0	GRANTED
2025-01831	0789322018	OWNWELL, INC.	DOR_1	\$228,609	\$228,609	\$0	DENIED
2025-01832	0774524818	OWNWELL, INC.	DOR_1	\$368,008	\$345,000	\$(23,008)	GRANTED
2025-01833	1828160000	OWNWELL, INC.	DOR_1	\$377,416	\$301,000	\$(76,416)	GRANTED
2025-01843	1375000000	OWNWELL, INC.	DOR_1	\$356,294	\$356,294	\$0	DENIED
2025-01845	1703120000	OWNWELL, INC.	DOR_1	\$382,975	\$381,000	\$(1,975)	GRANTED
2025-01846	0779567864	OWNWELL, INC.	DOR_1	\$237,198	\$235,000	\$(2,198)	GRANTED

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2025-01847	0774170542	OWNWELL, INC.	DOR_1	\$330,147	\$327,000	\$(3,147)	GRANTED
2025-01849	0994870000	OWNWELL, INC.	DOR_1	\$322,082	\$290,000	\$(32,082)	GRANTED
2025-01857	1656530000	OWNWELL, INC.	DOR_1	\$376,732	\$376,732	\$0	DENIED
2025-01859	0163556164	OWNWELL, INC.	DOR_1	\$354,099	\$354,099	\$0	DENIED
2025-01861	0213710000	VICENDESE JAMES "BO"	DOR_1	\$17,034,600	\$17,034,600	\$0	DENIED
2025-01862	0446430105	FLANAGAN BILTON LLC	DOR_1	\$47,477,600	\$44,218,000	\$(3,259,600)	GRANTED
2025-01864	0349440000	FLANAGAN BILTON LLC	DOR_1	\$27,011,300	\$19,694,000	\$(7,317,300)	GRANTED
2025-01904	0003160814	BLANCO JUAN	DOR_32	\$263,226	\$263,226	\$0	DENIED
2025-01905	0402115512	INTEGRATAX, INC.	DOR_1	\$2,640,914	\$2,640,914	\$0	DENIED
2025-01910	0871440000	JACOB SAM & ELIZABETH	DOR_1	\$438,198	\$438,198	\$0	DENIED
2025-01913	0659131040	TAX PROPER	DOR_1	\$312,333	\$312,333	\$0	DENIED
2025-01917	0335812018	FLANAGAN BILTON LLC	DOR_1	\$185,457	\$185,457	\$0	DENIED
2025-01917	0335812022	FLANAGAN BILTON LLC	DOR_1	\$191,762	\$191,762	\$0	
2025-01917	0335812032	FLANAGAN BILTON LLC	DOR_1	\$191,762	\$191,762	\$0	
2025-01917	0335812034	FLANAGAN BILTON LLC	DOR_1	\$134,735	\$134,735	\$0	
2025-01917	0335812040	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812042	FLANAGAN BILTON LLC	DOR_1	\$164,521	\$164,521	\$0	
2025-01917	0335812048	FLANAGAN BILTON LLC	DOR_1	\$191,762	\$191,762	\$0	
2025-01917	0335812068	FLANAGAN BILTON LLC	DOR_1	\$138,223	\$138,223	\$0	
2025-01917	0335812072	FLANAGAN BILTON LLC	DOR_1	\$138,223	\$138,223	\$0	
2025-01917	0335812082	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812098	FLANAGAN BILTON LLC	DOR_1	\$120,721	\$120,721	\$0	
2025-01917	0335812120	FLANAGAN BILTON LLC	DOR_1	\$146,455	\$146,455	\$0	
2025-01917	0335812128	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812132	FLANAGAN BILTON LLC	DOR_1	\$141,298	\$141,298	\$0	
2025-01917	0335812140	FLANAGAN BILTON LLC	DOR_1	\$164,521	\$164,521	\$0	
2025-01917	0335812148	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812156	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812170	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812180	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812196	FLANAGAN BILTON LLC	DOR_1	\$118,094	\$118,094	\$0	
2025-01917	0335812218	FLANAGAN BILTON LLC	DOR_1	\$118,094	\$118,094	\$0	
2025-01917	0335812222	FLANAGAN BILTON LLC	DOR_1	\$118,094	\$118,094	\$0	
2025-01917	0335812224	FLANAGAN BILTON LLC	DOR_1	\$121,130	\$121,130	\$0	
2025-01917	0335812226	FLANAGAN BILTON LLC	DOR_1	\$118,094	\$118,094	\$0	
2025-01917	0335812228	FLANAGAN BILTON LLC	DOR_1	\$113,611	\$113,611	\$0	
2025-01917	0335812234	FLANAGAN BILTON LLC	DOR_1	\$111,775	\$111,775	\$0	
2025-01917	0335812238	FLANAGAN BILTON LLC	DOR_1	\$121,130	\$121,130	\$0	
2025-01917	0335812242	FLANAGAN BILTON LLC	DOR_1	\$118,094	\$118,094	\$0	
2025-01917	0335812252	FLANAGAN BILTON LLC	DOR_1	\$118,094	\$118,094	\$0	

Value Adjustment Board

Special Magistrate's Recommendations

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Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-01917	0335812260	FLANAGAN BILTON LLC	DOR_1	\$111,775	\$111,775	\$0	
2025-01917	0335812264	FLANAGAN BILTON LLC	DOR_1	\$121,130	\$121,130	\$0	
2025-01917	0335812278	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812282	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812288	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812298	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812318	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812320	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812322	FLANAGAN BILTON LLC	DOR_1	\$181,421	\$181,421	\$0	
2025-01917	0335812330	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812332	FLANAGAN BILTON LLC	DOR_1	\$181,421	\$181,421	\$0	
2025-01917	0335812334	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812344	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812352	FLANAGAN BILTON LLC	DOR_1	\$191,762	\$191,762	\$0	
2025-01917	0335812368	FLANAGAN BILTON LLC	DOR_1	\$191,762	\$191,762	\$0	
2025-01917	0335812372	FLANAGAN BILTON LLC	DOR_1	\$138,223	\$138,223	\$0	
2025-01917	0335812376	FLANAGAN BILTON LLC	DOR_1	\$146,455	\$146,455	\$0	
2025-01917	0335812392	FLANAGAN BILTON LLC	DOR_1	\$146,455	\$146,455	\$0	
2025-01917	0335812402	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812410	FLANAGAN BILTON LLC	DOR_1	\$123,136	\$123,136	\$0	
2025-01917	0335812414	FLANAGAN BILTON LLC	DOR_1	\$161,101	\$161,101	\$0	
2025-01917	0335812440	FLANAGAN BILTON LLC	DOR_1	\$160,941	\$160,941	\$0	
2025-01917	0335812468	FLANAGAN BILTON LLC	DOR_1	\$141,298	\$141,298	\$0	
2025-01917	0335812476	FLANAGAN BILTON LLC	DOR_1	\$120,721	\$120,721	\$0	
2025-01917	0335812516	FLANAGAN BILTON LLC	DOR_1	\$164,521	\$164,521	\$0	
2025-01917	0335812554	FLANAGAN BILTON LLC	DOR_1	\$164,521	\$164,521	\$0	
2025-01919	0743780000	GREEN ZACHARY (ABODE FINANCIAL HOLDINGS, INC.)	DOR_1	\$182,287	\$182,287	\$0	DENIED
2025-01977	0402115530	STAVITSKY BRUCE	DOR_1	\$4,973,700	\$4,973,700	\$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
2025-02031	0050695390	OWNWELL, INC.	DOR_1	\$250,552	\$250,552	\$0	DENIED
2025-02035	0880677952	OWNWELL, INC.	DOR_1	\$470,911	\$455,074	\$(15,837)	GRANTED
2025-02041	0772385378	OWNWELL, INC.	DOR_1	\$335,272	\$307,877	\$(27,395)	GRANTED
2025-02042	1496080100	OWNWELL, INC.	DOR_1	\$236,866	\$236,866	\$0	DENIED
2025-02045	0871826702	OWNWELL, INC.	DOR_1	\$428,776	\$403,410	\$(25,366)	GRANTED
2025-02046	0672843400	OWNWELL, INC.	DOR_1	\$284,432	\$284,432	\$0	DENIED
2025-02048	0774794036	OWNWELL, INC.	DOR_1	\$321,312	\$321,312	\$0	DENIED
2025-02049	2032440566	OWNWELL, INC.	DOR_1	\$251,974	\$251,974	\$0	DENIED
2025-02051	0777750278	OWNWELL, INC.	DOR_1	\$340,070	\$340,070	\$0	DENIED
2025-02069	0597300000	MCNICHOLS SCOTT & INA	DOR_1	\$3,149,660	\$3,149,660	\$0	DENIED

Value Adjustment Board

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Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
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
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
2025-02304	0310740000	MANDLER NATHAN	DOR_1	\$1,996,000	\$1,586,500	\$(409,500)	GRANTED
2025-02307	0035300005	MANDLER NATHAN	DOR_1	\$83,116,300	\$83,116,300	\$0	DENIED
2025-02308	0271220000	MANDLER NATHAN	DOR_1	\$15,124,400	\$15,124,400	\$0	DENIED
2025-02309	0040390025	MANDLER NATHAN	DOR_1	\$6,916,700	\$6,916,700	\$0	DENIED
2025-02310	0315870031	MANDLER NATHAN	DOR_1	\$118,156	\$118,156	\$0	DENIED
2025-02311	0315870040	MANDLER NATHAN	DOR_1	\$27,572,400	\$27,572,400	\$0	DENIED
2025-02312	1110211000	MANDLER NATHAN	DOR_1	\$11,910,200	\$11,910,200	\$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
2025-02435	1422420200	SKYWAY PLAZA 4 LLC	DOR_1	\$1,444,100	\$1,444,100	\$0	DENIED
2025-02444	1561450000	CRESCENZO WILLIAM	DOR_1	\$76,639	\$76,639	\$0	DENIED
2025-02446	1832350000	CRESCENZO WILLIAM	DOR_1	\$180,359	\$180,359	\$0	GRANTED
2025-02447	1865760000	CRESCENZO WILLIAM	DOR_1	\$23,505	\$23,505	\$0	DENIED
2025-02454	1321595016	LOUPIN WESTSHORE CLUB LLC	DOR_1	\$64,764	\$64,764	\$0	GRANTED

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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
2025-02482	1211070000	LUCKWARE SUPPLY LLC	DOR_4	\$374,224	\$374,224	\$0	DENIED
2025-02483	1211070000	LUCKWARE SUPPLY LLC	DOR_9	\$374,224	\$374,224	\$0	DENIED
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
2025-02509	1935360000	KELLEY ROBERT E.V. JR.	DOR_32	\$4,200,000	\$4,200,000	\$0	DENIED
2025-02593	1894020000	BEGNAUD KEVIN	DOR_1	\$52,316,700	\$52,316,700	\$0	DENIED
2025-02601	0335812576	BEGNAUD KEVIN	DOR_1	\$51,335,000	\$46,201,500	\$(5,133,500)	GRANTED
2025-02602	0041130000	BEGNAUD KEVIN	DOR_1	\$24,684,000	\$24,684,000	\$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
2025-02712	0628350000	US92 LLC	DOR_1	\$586,223	\$586,223	\$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
2025-02756	1901521148	KELLEY ROBERT JR	DOR_1	\$2,315,010	\$2,315,010	\$0	DENIED

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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
2025-02795	0237334272	SANTHANAM PAVANKUMAR & MAMGAI KAVITA	DOR_1	\$262,824	\$262,824	\$0	DENIED
2025-02807	1547800000	RYAN LLC	DOR_34	\$171,441	\$171,441	\$0	DENIED
2025-02808	1448280000	RYAN LLC	DOR_34	\$173,905	\$173,905	\$0	DENIED
2025-02809	0371660100	RYAN LLC	DOR_34	\$202,965	\$202,965	\$0	DENIED

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2025-02810	0515321284	RYAN LLC	DOR_34	\$211,542	\$211,542	\$0	DENIED
2025-02811	0515321424	RYAN LLC	DOR_34	\$214,753	\$214,753	\$0	DENIED
2025-02812	0777212780	RYAN LLC	DOR_34	\$211,947	\$211,947	\$0	DENIED
2025-02813	0452993226	RYAN LLC	DOR_34	\$203,674	\$203,674	\$0	DENIED
2025-02814	0052315724	RYAN LLC	DOR_34	\$223,406	\$223,406	\$0	DENIED
2025-02815	0542462226	RYAN LLC	DOR_34	\$218,658	\$218,658	\$0	DENIED
2025-02816	0477360000	RYAN LLC	DOR_34	\$151,597	\$151,597	\$0	DENIED
2025-02817	1436080150	RYAN LLC	DOR_34	\$225,129	\$225,129	\$0	DENIED
2025-02818	2051605230	RYAN LLC	DOR_34	\$241,605	\$241,605	\$0	DENIED
2025-02819	2088390050	RYAN LLC	DOR_34	\$208,971	\$208,971	\$0	DENIED
2025-02820	0592270354	RYAN LLC	DOR_34	\$407,620	\$407,620	\$0	DENIED
2025-02821	0776817766	RYAN LLC	DOR_34	\$354,535	\$354,535	\$0	DENIED
2025-02822	0659130720	RYAN LLC	DOR_34	\$266,925	\$266,925	\$0	DENIED
2025-02823	0662680310	RYAN LLC	DOR_34	\$210,999	\$210,999	\$0	DENIED
2025-02824	0747486186	RYAN LLC	DOR_34	\$349,033	\$349,033	\$0	DENIED
2025-02826	0541630866	RYAN LLC	DOR_34	\$351,589	\$351,589	\$0	DENIED
2025-02827	0777880328	RYAN LLC	DOR_34	\$328,148	\$328,148	\$0	DENIED
2025-02828	0541630712	RYAN LLC	DOR_34	\$336,783	\$336,783	\$0	DENIED
2025-02829	0541630734	RYAN LLC	DOR_34	\$315,893	\$315,893	\$0	DENIED
2025-02830	0541630932	RYAN LLC	DOR_34	\$363,279	\$363,279	\$0	DENIED
2025-02831	0779526152	RYAN LLC	DOR_34	\$357,065	\$357,065	\$0	DENIED
2025-02832	0864222034	RYAN LLC	DOR_34	\$193,250	\$193,250	\$0	DENIED
2025-02833	0478430000	RYAN LLC	DOR_34	\$241,377	\$241,377	\$0	DENIED
2025-02834	1373960200	RYAN LLC	DOR_34	\$308,316	\$308,316	\$0	DENIED
2025-02835	0723106004	RYAN LLC	DOR_34	\$252,049	\$252,049	\$0	DENIED
2025-02836	1434330000	RYAN LLC	DOR_34	\$229,918	\$229,918	\$0	DENIED
2025-02837	1438210010	RYAN LLC	DOR_34	\$322,453	\$322,453	\$0	DENIED
2025-02838	1695980000	RYAN LLC	DOR_34	\$348,287	\$348,287	\$0	DENIED
2025-02839	2050101248	RYAN LLC	DOR_34	\$466,042	\$466,042	\$0	DENIED
2025-02840	0189562822	RYAN LLC	DOR_34	\$383,790	\$383,790	\$0	DENIED
2025-02841	0872587920	RYAN LLC	DOR_34	\$452,709	\$452,709	\$0	DENIED
2025-02842	0874006416	RYAN LLC	DOR_34	\$310,104	\$310,104	\$0	DENIED
2025-02843	0880800940	RYAN LLC	DOR_34	\$405,033	\$405,033	\$0	DENIED
2025-02844	0030304316	RYAN LLC	DOR_34	\$313,929	\$313,929	\$0	DENIED
2025-02845	0650265674	RYAN LLC	DOR_34	\$235,976	\$235,976	\$0	DENIED
2025-02846	0190004352	RYAN LLC	DOR_34	\$303,779	\$303,779	\$0	DENIED
2025-02847	0371290000	RYAN LLC	DOR_34	\$394,614	\$394,614	\$0	DENIED
2025-02848	0237423896	RYAN LLC	DOR_34	\$383,118	\$383,118	\$0	DENIED
2025-02849	0150985442	RYAN LLC	DOR_34	\$265,706	\$265,706	\$0	DENIED
2025-02850	0043820516	RYAN LLC	DOR_34	\$367,266	\$367,266	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 3/25/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-02851	0767887072	RYAN LLC	DOR_34	\$318,233	\$318,233	\$0	DENIED
2025-02852	0159086848	RYAN LLC	DOR_34	\$319,253	\$319,253	\$0	DENIED
2025-02853	0162528232	RYAN LLC	DOR_34	\$317,004	\$317,004	\$0	DENIED
2025-02854	1337740000	RYAN LLC	DOR_34	\$322,915	\$322,915	\$0	DENIED
2025-02855	0335820658	RYAN LLC	DOR_34	\$365,334	\$365,334	\$0	DENIED
2025-02856	1789280050	RYAN LLC	DOR_34	\$350,074	\$350,074	\$0	DENIED
2025-02857	1397270000	RYAN LLC	DOR_34	\$201,294	\$201,294	\$0	DENIED
2025-02858	1368300050	RYAN LLC	DOR_34	\$381,608	\$381,608	\$0	DENIED
2025-02859	1401730000	RYAN LLC	DOR_34	\$223,559	\$223,559	\$0	DENIED
2025-02860	1113780000	RYAN LLC	DOR_34	\$363,810	\$363,810	\$0	DENIED
2025-02861	1373050000	RYAN LLC	DOR_34	\$270,225	\$270,225	\$0	DENIED
2025-02862	1447570000	RYAN LLC	DOR_34	\$270,052	\$270,052	\$0	DENIED
2025-02863	1443280200	RYAN LLC	DOR_34	\$153,350	\$153,350	\$0	DENIED
2025-02864	1418310000	RYAN LLC	DOR_34	\$197,957	\$197,957	\$0	DENIED
2025-02865	1420455500	RYAN LLC	DOR_34	\$184,311	\$184,311	\$0	DENIED
2025-02866	1420830000	RYAN LLC	DOR_34	\$207,438	\$207,438	\$0	DENIED
2025-02867	1482190000	RYAN LLC	DOR_34	\$250,880	\$250,880	\$0	DENIED
2025-02868	0972940000	RYAN LLC	DOR_34	\$349,625	\$349,625	\$0	DENIED
2025-02869	0975110000	RYAN LLC	DOR_34	\$249,540	\$249,540	\$0	DENIED
2025-02870	0987070100	RYAN LLC	DOR_34	\$222,904	\$222,904	\$0	DENIED
2025-02871	1484100000	RYAN LLC	DOR_34	\$207,421	\$207,421	\$0	DENIED
2025-02872	1517920000	RYAN LLC	DOR_34	\$165,723	\$165,723	\$0	DENIED
2025-02873	1044790100	RYAN LLC	DOR_34	\$238,593	\$238,593	\$0	DENIED
2025-02874	2051609422	RYAN LLC	DOR_34	\$239,468	\$239,468	\$0	DENIED
2025-02875	0851550220	RYAN LLC	DOR_34	\$265,929	\$265,929	\$0	DENIED
2025-02876	2038569082	RYAN LLC	DOR_34	\$209,551	\$209,551	\$0	DENIED
2025-02877	2038569112	RYAN LLC	DOR_34	\$221,501	\$221,501	\$0	DENIED
2025-02878	2032440546	RYAN LLC	DOR_34	\$242,859	\$242,859	\$0	DENIED
2025-02879	2032446610	RYAN LLC	DOR_34	\$249,183	\$249,183	\$0	DENIED
2025-02880	2050105536	RYAN LLC	DOR_34	\$252,732	\$252,732	\$0	DENIED
2025-02881	2051570000	RYAN LLC	DOR_34	\$321,536	\$321,536	\$0	DENIED
2025-02882	2014000000	RYAN LLC	DOR_34	\$151,860	\$151,860	\$0	DENIED
2025-02883	0380975450	RYAN LLC	DOR_34	\$272,199	\$272,199	\$0	DENIED
2025-02884	0383770176	RYAN LLC	DOR_34	\$216,870	\$216,870	\$0	DENIED
2025-02885	0030305088	RYAN LLC	DOR_34	\$360,241	\$360,241	\$0	DENIED
2025-02886	0030305214	RYAN LLC	DOR_34	\$307,794	\$307,794	\$0	DENIED
2025-02887	0030305358	RYAN LLC	DOR_34	\$247,305	\$247,305	\$0	DENIED
2025-02888	0030305556	RYAN LLC	DOR_34	\$263,608	\$263,608	\$0	DENIED
2025-02889	0176200000	RYAN LLC	DOR_34	\$236,741	\$236,741	\$0	DENIED
2025-02890	0092490608	RYAN LLC	DOR_34	\$298,795	\$298,795	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 3/25/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-02891	0184610000	RYAN LLC	DOR_34	\$273,373	\$273,373	\$0	DENIED
2025-02892	0413800000	RYAN LLC	DOR_34	\$232,591	\$232,591	\$0	DENIED
2025-02893	0642107150	RYAN LLC	DOR_34	\$206,908	\$206,908	\$0	DENIED
2025-02894	0733182372	RYAN LLC	DOR_34	\$282,726	\$282,726	\$0	DENIED
2025-02895	0733647646	RYAN LLC	DOR_34	\$228,485	\$228,485	\$0	DENIED
2025-02896	0188843328	RYAN LLC	DOR_34	\$352,927	\$352,927	\$0	DENIED
2025-02897	0646325194	RYAN LLC	DOR_34	\$262,778	\$262,778	\$0	DENIED
2025-02898	0646325414	RYAN LLC	DOR_34	\$235,623	\$235,623	\$0	DENIED
2025-02899	0646325598	RYAN LLC	DOR_34	\$197,693	\$197,693	\$0	DENIED
2025-02900	0646791468	RYAN LLC	DOR_34	\$288,621	\$288,621	\$0	DENIED
2025-02901	0736483100	RYAN LLC	DOR_34	\$255,197	\$255,197	\$0	DENIED
2025-02902	0189541216	RYAN LLC	DOR_34	\$411,937	\$411,937	\$0	DENIED
2025-02903	0650263064	RYAN LLC	DOR_34	\$241,032	\$241,032	\$0	DENIED
2025-02904	0650263212	RYAN LLC	DOR_34	\$250,533	\$250,533	\$0	DENIED
2025-02905	0737243136	RYAN LLC	DOR_34	\$280,117	\$280,117	\$0	DENIED
2025-02906	0737245158	RYAN LLC	DOR_34	\$302,416	\$302,416	\$0	DENIED
2025-02907	0553910492	RYAN LLC	DOR_34	\$246,586	\$246,586	\$0	DENIED
2025-02908	0872589612	RYAN LLC	DOR_34	\$283,597	\$283,597	\$0	DENIED
2025-02909	0556800026	RYAN LLC	DOR_34	\$272,035	\$272,035	\$0	DENIED
2025-02910	0592280390	RYAN LLC	DOR_34	\$417,906	\$417,906	\$0	DENIED
2025-02911	0190000310	RYAN LLC	DOR_34	\$273,923	\$273,923	\$0	DENIED
2025-02912	0190004758	RYAN LLC	DOR_34	\$223,638	\$223,638	\$0	DENIED
2025-02913	0190005104	RYAN LLC	DOR_34	\$331,187	\$331,187	\$0	DENIED
2025-02914	0353925034	RYAN LLC	DOR_34	\$194,661	\$194,661	\$0	DENIED
2025-02915	0774791440	RYAN LLC	DOR_34	\$228,237	\$228,237	\$0	DENIED
2025-02916	0004410000	RYAN LLC	DOR_34	\$336,318	\$336,318	\$0	DENIED
2025-02917	0332610000	RYAN LLC	DOR_34	\$260,138	\$260,138	\$0	DENIED
2025-02918	0592401214	RYAN LLC	DOR_34	\$323,357	\$323,357	\$0	DENIED
2025-02919	0190300234	RYAN LLC	DOR_34	\$304,700	\$304,700	\$0	DENIED
2025-02920	0776523086	RYAN LLC	DOR_34	\$229,545	\$229,545	\$0	DENIED
2025-02921	0741246806	RYAN LLC	DOR_34	\$288,385	\$288,385	\$0	DENIED
2025-02922	0741248540	RYAN LLC	DOR_34	\$264,228	\$264,228	\$0	DENIED
2025-02923	0592492142	RYAN LLC	DOR_34	\$251,424	\$251,424	\$0	DENIED
2025-02924	0194311784	RYAN LLC	DOR_34	\$616,079	\$616,079	\$0	DENIED
2025-02925	0194315580	RYAN LLC	DOR_34	\$600,923	\$600,923	\$0	DENIED
2025-02926	0659130566	RYAN LLC	DOR_34	\$207,674	\$207,674	\$0	DENIED
2025-02927	0659130668	RYAN LLC	DOR_34	\$268,144	\$268,144	\$0	DENIED
2025-02928	0776842954	RYAN LLC	DOR_34	\$306,717	\$306,717	\$0	DENIED
2025-02929	0776843884	RYAN LLC	DOR_34	\$247,392	\$247,392	\$0	DENIED
2025-02930	0776844480	RYAN LLC	DOR_34	\$235,830	\$235,830	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 3/25/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-02931	0776877210	RYAN LLC	DOR_34	\$233,840	\$233,840	\$0	DENIED
2025-02932	0776877292	RYAN LLC	DOR_34	\$201,183	\$201,183	\$0	DENIED
2025-02933	0776845278	RYAN LLC	DOR_34	\$318,835	\$318,835	\$0	DENIED
2025-02934	0776845532	RYAN LLC	DOR_34	\$210,204	\$210,204	\$0	DENIED
2025-02935	0744820742	RYAN LLC	DOR_34	\$288,369	\$288,369	\$0	DENIED
2025-02936	0744820808	RYAN LLC	DOR_34	\$258,068	\$258,068	\$0	DENIED
2025-02937	0744821006	RYAN LLC	DOR_34	\$253,414	\$253,414	\$0	DENIED
2025-02938	0776877458	RYAN LLC	DOR_34	\$203,763	\$203,763	\$0	DENIED
2025-02939	0776877518	RYAN LLC	DOR_34	\$228,760	\$228,760	\$0	DENIED
2025-02940	0776877784	RYAN LLC	DOR_34	\$311,370	\$311,370	\$0	DENIED
2025-02941	0776878012	RYAN LLC	DOR_34	\$232,609	\$232,609	\$0	DENIED
2025-02942	0428520014	RYAN LLC	DOR_34	\$189,365	\$189,365	\$0	DENIED
2025-02943	0919713006	RYAN LLC	DOR_34	\$461,110	\$461,110	\$0	DENIED
2025-02944	0747435404	RYAN LLC	DOR_34	\$337,357	\$337,357	\$0	DENIED
2025-02945	0747435740	RYAN LLC	DOR_34	\$289,624	\$289,624	\$0	DENIED
2025-02946	0747436750	RYAN LLC	DOR_34	\$251,185	\$251,185	\$0	DENIED
2025-02947	0514990958	RYAN LLC	DOR_34	\$246,494	\$246,494	\$0	DENIED
2025-02948	0514991208	RYAN LLC	DOR_34	\$288,652	\$288,652	\$0	DENIED
2025-02949	0514991380	RYAN LLC	DOR_34	\$297,813	\$297,813	\$0	DENIED
2025-02950	0036808466	RYAN LLC	DOR_34	\$309,703	\$309,703	\$0	DENIED
2025-02951	0036808504	RYAN LLC	DOR_34	\$248,911	\$248,911	\$0	DENIED
2025-02952	0747480734	RYAN LLC	DOR_34	\$315,996	\$315,996	\$0	DENIED
2025-02953	0667553010	RYAN LLC	DOR_34	\$315,287	\$315,287	\$0	DENIED
2025-02954	0491502452	RYAN LLC	DOR_34	\$245,239	\$245,239	\$0	DENIED
2025-02955	0515320752	RYAN LLC	DOR_34	\$206,478	\$206,478	\$0	DENIED
2025-02956	0515320920	RYAN LLC	DOR_34	\$228,159	\$228,159	\$0	DENIED
2025-02957	0672843006	RYAN LLC	DOR_34	\$218,985	\$218,985	\$0	DENIED
2025-02958	0921581084	RYAN LLC	DOR_34	\$528,389	\$528,389	\$0	DENIED
2025-02959	0747436324	RYAN LLC	DOR_34	\$293,226	\$293,226	\$0	DENIED
2025-02960	0747436418	RYAN LLC	DOR_34	\$302,626	\$302,626	\$0	DENIED
2025-02961	0515250566	RYAN LLC	DOR_34	\$223,020	\$223,020	\$0	DENIED
2025-02962	0515250736	RYAN LLC	DOR_34	\$255,031	\$255,031	\$0	DENIED
2025-02963	0040395828	RYAN LLC	DOR_34	\$488,141	\$488,141	\$0	DENIED
2025-02964	0233240000	RYAN LLC	DOR_34	\$421,204	\$421,204	\$0	DENIED
2025-02965	0574761154	RYAN LLC	DOR_34	\$182,662	\$182,662	\$0	DENIED
2025-02966	0237332050	RYAN LLC	DOR_34	\$267,480	\$267,480	\$0	DENIED
2025-02967	0678976138	RYAN LLC	DOR_34	\$333,888	\$333,888	\$0	DENIED
2025-02968	0755095001	RYAN LLC	DOR_34	\$317,608	\$317,608	\$0	DENIED
2025-02969	0777175058	RYAN LLC	DOR_34	\$269,709	\$269,709	\$0	DENIED
2025-02970	0040415388	RYAN LLC	DOR_34	\$360,345	\$360,345	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

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Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-02971	0237393952	RYAN LLC	DOR_34	\$247,123	\$247,123	\$0	DENIED
2025-02972	0237394068	RYAN LLC	DOR_34	\$240,902	\$240,902	\$0	DENIED
2025-02973	0237423016	RYAN LLC	DOR_34	\$277,478	\$277,478	\$0	DENIED
2025-02974	0237423734	RYAN LLC	DOR_34	\$318,981	\$318,981	\$0	DENIED
2025-02975	0237425650	RYAN LLC	DOR_34	\$210,419	\$210,419	\$0	DENIED
2025-02976	0237427024	RYAN LLC	DOR_34	\$351,662	\$351,662	\$0	DENIED
2025-02977	0237428180	RYAN LLC	DOR_34	\$253,878	\$253,878	\$0	DENIED
2025-02978	0923128164	RYAN LLC	DOR_34	\$330,038	\$330,038	\$0	DENIED
2025-02979	0755660000	RYAN LLC	DOR_34	\$180,656	\$180,656	\$0	DENIED
2025-02980	0777211504	RYAN LLC	DOR_34	\$225,382	\$225,382	\$0	DENIED
2025-02981	0338632470	RYAN LLC	DOR_34	\$290,814	\$290,814	\$0	DENIED
2025-02982	0880675976	RYAN LLC	DOR_34	\$461,918	\$461,918	\$0	DENIED
2025-02983	0339390628	RYAN LLC	DOR_34	\$274,144	\$274,144	\$0	DENIED
2025-02984	0857401238	RYAN LLC	DOR_34	\$296,109	\$296,109	\$0	DENIED
2025-02985	0857401986	RYAN LLC	DOR_34	\$272,958	\$272,958	\$0	DENIED
2025-02986	0857402478	RYAN LLC	DOR_34	\$200,394	\$200,394	\$0	DENIED
2025-02987	0766877104	RYAN LLC	DOR_34	\$264,724	\$264,724	\$0	DENIED
2025-02988	0766877242	RYAN LLC	DOR_34	\$314,150	\$314,150	\$0	DENIED
2025-02989	0043398942	RYAN LLC	DOR_34	\$339,992	\$339,992	\$0	DENIED
2025-02990	0050697002	RYAN LLC	DOR_34	\$342,901	\$342,901	\$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
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

Value Adjustment Board

Special Magistrate's Recommendations

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Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
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
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

Value Adjustment Board

Special Magistrate's Recommendations

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Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
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
2025-04281	0336800000	STEARNS WEAVER MILLER	DOR_3	\$853,547	\$853,547	\$0	DENIED
2025-04282	0043398648	ICON PROPERTY TAX	DOR_1	\$283,668	\$283,668	\$0	DENIED
2025-04283	0697951742	ICON PROPERTY TAX	DOR_1	\$248,118	\$248,118	\$0	DENIED
2025-04284	0880921740	ICON PROPERTY TAX	DOR_1	\$418,305	\$418,305	\$0	DENIED
2025-04285	0883661102	ICON PROPERTY TAX	DOR_1	\$272,894	\$272,894	\$0	DENIED
2025-04286	0883660792	ICON PROPERTY TAX	DOR_1	\$427,895	\$427,895	\$0	DENIED
2025-04287	0883296614	ICON PROPERTY TAX	DOR_1	\$323,344	\$323,344	\$0	DENIED
2025-04288	2032449322	ICON PROPERTY TAX	DOR_1	\$236,436	\$236,436	\$0	DENIED
2025-04289	2015570000	ICON PROPERTY TAX	DOR_1	\$215,483	\$215,483	\$0	DENIED
2025-04290	0967410000	ICON PROPERTY TAX	DOR_1	\$285,738	\$285,738	\$0	DENIED
2025-04291	0884010466	ICON PROPERTY TAX	DOR_1	\$396,220	\$396,220	\$0	DENIED
2025-04292	0883296802	ICON PROPERTY TAX	DOR_1	\$274,112	\$274,112	\$0	DENIED
2025-04293	0883533306	ICON PROPERTY TAX	DOR_1	\$566,263	\$566,263	\$0	DENIED
2025-04294	0883533842	ICON PROPERTY TAX	DOR_1	\$436,829	\$436,829	\$0	DENIED
2025-04295	2051609290	ICON PROPERTY TAX	DOR_1	\$267,083	\$267,083	\$0	DENIED
2025-04296	2050105600	ICON PROPERTY TAX	DOR_1	\$254,898	\$254,898	\$0	DENIED
2025-04297	1515130000	ICON PROPERTY TAX	DOR_1	\$175,434	\$175,434	\$0	DENIED
2025-04298	1357691046	ICON PROPERTY TAX	DOR_1	\$360,249	\$360,249	\$0	DENIED
2025-04299	2051609292	ICON PROPERTY TAX	DOR_1	\$248,035	\$248,035	\$0	DENIED
2025-04300	0857413622	ICON PROPERTY TAX	DOR_1	\$318,176	\$318,176	\$0	DENIED
2025-04301	0863085210	ICON PROPERTY TAX	DOR_1	\$290,057	\$290,057	\$0	DENIED
2025-04302	0777213302	ICON PROPERTY TAX	DOR_1	\$279,749	\$279,749	\$0	DENIED
2025-04303	0777211792	ICON PROPERTY TAX	DOR_1	\$269,163	\$269,163	\$0	DENIED
2025-04304	0777192312	ICON PROPERTY TAX	DOR_1	\$278,352	\$278,352	\$0	DENIED
2025-04305	0779591214	ICON PROPERTY TAX	DOR_1	\$254,915	\$254,915	\$0	DENIED
2025-04306	0863087836	ICON PROPERTY TAX	DOR_1	\$240,469	\$240,469	\$0	DENIED
2025-04307	0777212752	ICON PROPERTY TAX	DOR_1	\$233,264	\$233,264	\$0	DENIED
2025-04308	0777212834	ICON PROPERTY TAX	DOR_1	\$206,653	\$206,653	\$0	DENIED
2025-04309	0777192562	ICON PROPERTY TAX	DOR_1	\$288,693	\$288,693	\$0	DENIED
2025-04310	0777192632	ICON PROPERTY TAX	DOR_1	\$338,719	\$338,719	\$0	DENIED
2025-04311	0854756298	ICON PROPERTY TAX	DOR_1	\$412,693	\$412,693	\$0	DENIED
2025-04312	0856105534	ICON PROPERTY TAX	DOR_1	\$366,089	\$366,089	\$0	DENIED
2025-04313	0777213286	ICON PROPERTY TAX	DOR_1	\$288,090	\$288,090	\$0	DENIED
2025-04314	0777212836	ICON PROPERTY TAX	DOR_1	\$266,527	\$266,527	\$0	DENIED

Value Adjustment Board

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2025-04315	0874006716	ICON PROPERTY TAX	DOR_1	\$456,360	\$456,360	\$0	DENIED
2025-04316	0874007886	ICON PROPERTY TAX	DOR_1	\$231,771	\$231,771	\$0	DENIED
2025-04317	0863087838	ICON PROPERTY TAX	DOR_1	\$286,399	\$286,399	\$0	DENIED
2025-04318	0863088792	ICON PROPERTY TAX	DOR_1	\$294,865	\$294,865	\$0	DENIED
2025-04319	0874987744	ICON PROPERTY TAX	DOR_1	\$414,006	\$414,006	\$0	DENIED
2025-04320	0875190618	ICON PROPERTY TAX	DOR_1	\$367,370	\$367,370	\$0	DENIED
2025-04321	0874005920	ICON PROPERTY TAX	DOR_1	\$292,727	\$292,727	\$0	DENIED
2025-04322	0874006118	ICON PROPERTY TAX	DOR_1	\$241,936	\$241,936	\$0	DENIED
2025-04323	0872589398	ICON PROPERTY TAX	DOR_1	\$411,008	\$411,008	\$0	DENIED
2025-04324	0872589350	ICON PROPERTY TAX	DOR_1	\$408,391	\$408,391	\$0	DENIED
2025-04325	0872589868	ICON PROPERTY TAX	DOR_1	\$276,921	\$276,921	\$0	DENIED
2025-04326	0864222070	ICON PROPERTY TAX	DOR_1	\$248,542	\$248,542	\$0	DENIED
2025-04327	0870981976	ICON PROPERTY TAX	DOR_1	\$270,443	\$270,443	\$0	DENIED
2025-04328	0880675064	ICON PROPERTY TAX	DOR_1	\$349,664	\$349,664	\$0	DENIED
2025-04329	0880678146	ICON PROPERTY TAX	DOR_1	\$455,579	\$455,579	\$0	DENIED
2025-04330	0592271664	ICON PROPERTY TAX	DOR_1	\$377,951	\$377,951	\$0	DENIED
2025-04331	0592271488	ICON PROPERTY TAX	DOR_1	\$441,860	\$441,860	\$0	DENIED
2025-04332	0541572484	ICON PROPERTY TAX	DOR_1	\$368,580	\$368,580	\$0	DENIED
2025-04333	0541570398	ICON PROPERTY TAX	DOR_1	\$334,978	\$334,978	\$0	DENIED
2025-04334	0563620288	ICON PROPERTY TAX	DOR_1	\$211,996	\$211,996	\$0	DENIED
2025-04335	0515320282	ICON PROPERTY TAX	DOR_1	\$254,505	\$254,505	\$0	DENIED
2025-04336	0515240178	ICON PROPERTY TAX	DOR_1	\$368,000	\$368,000	\$0	DENIED
2025-04337	0542456206	ICON PROPERTY TAX	DOR_1	\$199,429	\$199,429	\$0	DENIED
2025-04338	0542462442	ICON PROPERTY TAX	DOR_1	\$233,448	\$233,448	\$0	DENIED
2025-04339	0563520232	ICON PROPERTY TAX	DOR_1	\$254,357	\$254,357	\$0	DENIED
2025-04340	0534100000	ICON PROPERTY TAX	DOR_1	\$181,991	\$181,991	\$0	DENIED
2025-04341	0515320886	ICON PROPERTY TAX	DOR_1	\$258,496	\$258,496	\$0	DENIED
2025-04342	0563621858	ICON PROPERTY TAX	DOR_1	\$292,278	\$292,278	\$0	DENIED
2025-04343	0567740632	ICON PROPERTY TAX	DOR_1	\$154,350	\$154,350	\$0	DENIED
2025-04344	0576320302	ICON PROPERTY TAX	DOR_1	\$252,952	\$252,952	\$0	DENIED
2025-04345	0662681340	ICON PROPERTY TAX	DOR_1	\$346,892	\$346,892	\$0	DENIED
2025-04346	0592406634	ICON PROPERTY TAX	DOR_1	\$381,583	\$381,583	\$0	DENIED
2025-04347	0592281696	ICON PROPERTY TAX	DOR_1	\$336,396	\$336,396	\$0	DENIED
2025-04348	0592281888	ICON PROPERTY TAX	DOR_1	\$267,132	\$267,132	\$0	DENIED
2025-04349	0592401452	ICON PROPERTY TAX	DOR_1	\$298,409	\$298,409	\$0	DENIED
2025-04350	0663822548	ICON PROPERTY TAX	DOR_1	\$298,441	\$298,441	\$0	DENIED
2025-04351	0592484042	ICON PROPERTY TAX	DOR_1	\$242,375	\$242,375	\$0	DENIED
2025-04352	0592484436	ICON PROPERTY TAX	DOR_1	\$459,854	\$459,854	\$0	DENIED
2025-04353	0592405558	ICON PROPERTY TAX	DOR_1	\$362,534	\$362,534	\$0	DENIED
2025-04354	0663822098	ICON PROPERTY TAX	DOR_1	\$310,169	\$310,169	\$0	DENIED

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2025-04355	0636789652	ICON PROPERTY TAX	DOR_1	\$235,393	\$235,393	\$0	DENIED
2025-04356	0636784356	ICON PROPERTY TAX	DOR_1	\$254,009	\$254,009	\$0	DENIED
2025-04357	0636789246	ICON PROPERTY TAX	DOR_1	\$236,690	\$236,690	\$0	DENIED
2025-04358	0594033620	ICON PROPERTY TAX	DOR_1	\$438,669	\$438,669	\$0	DENIED
2025-04359	0594031970	ICON PROPERTY TAX	DOR_1	\$339,325	\$339,325	\$0	DENIED
2025-04360	0665099732	ICON PROPERTY TAX	DOR_1	\$229,278	\$229,278	\$0	DENIED
2025-04361	0665957036	ICON PROPERTY TAX	DOR_1	\$427,155	\$427,155	\$0	DENIED
2025-04362	0665955282	ICON PROPERTY TAX	DOR_1	\$226,791	\$226,791	\$0	DENIED
2025-04363	0665460104	ICON PROPERTY TAX	DOR_1	\$230,450	\$230,450	\$0	DENIED
2025-04364	0665955270	ICON PROPERTY TAX	DOR_1	\$212,487	\$212,487	\$0	DENIED
2025-04365	0670000000	ICON PROPERTY TAX	DOR_1	\$203,434	\$203,434	\$0	DENIED
2025-04366	0674020007	ICON PROPERTY TAX	DOR_1	\$240,954	\$240,954	\$0	DENIED
2025-04367	0724561602	ICON PROPERTY TAX	DOR_1	\$473,178	\$473,178	\$0	DENIED
2025-04368	0665300000	ICON PROPERTY TAX	DOR_1	\$260,984	\$260,984	\$0	DENIED
2025-04369	0883533842	ICON PROPERTY TAX	DOR_1	\$436,829	\$436,829	\$0	DENIED
2025-04370	0723088098	ICON PROPERTY TAX	DOR_1	\$377,820	\$377,820	\$0	DENIED
2025-04371	0701452408	ICON PROPERTY TAX	DOR_1	\$211,797	\$211,797	\$0	DENIED
2025-04372	0723108108	ICON PROPERTY TAX	DOR_1	\$224,894	\$224,894	\$0	DENIED
2025-04373	0697952038	ICON PROPERTY TAX	DOR_1	\$251,884	\$251,884	\$0	DENIED
2025-04374	0701451976	ICON PROPERTY TAX	DOR_1	\$272,802	\$272,802	\$0	DENIED
2025-04375	0747623256	ICON PROPERTY TAX	DOR_1	\$371,826	\$371,826	\$0	DENIED
2025-04376	0758316268	ICON PROPERTY TAX	DOR_1	\$316,578	\$316,578	\$0	DENIED
2025-04377	0755871100	ICON PROPERTY TAX	DOR_1	\$301,330	\$301,330	\$0	DENIED
2025-04378	0747623970	ICON PROPERTY TAX	DOR_1	\$435,180	\$435,180	\$0	DENIED
2025-04379	0747627238	ICON PROPERTY TAX	DOR_1	\$239,222	\$239,222	\$0	DENIED
2025-04380	0746727070	ICON PROPERTY TAX	DOR_1	\$251,563	\$251,563	\$0	DENIED
2025-04381	0737786630	ICON PROPERTY TAX	DOR_1	\$299,138	\$299,138	\$0	DENIED
2025-04382	0730725358	ICON PROPERTY TAX	DOR_1	\$373,669	\$373,669	\$0	DENIED
2025-04383	0731767572	ICON PROPERTY TAX	DOR_1	\$373,118	\$373,118	\$0	DENIED
2025-04384	0733180540	ICON PROPERTY TAX	DOR_1	\$204,233	\$204,233	\$0	DENIED
2025-04385	0736483108	ICON PROPERTY TAX	DOR_1	\$219,190	\$219,190	\$0	DENIED
2025-04386	0746728064	ICON PROPERTY TAX	DOR_1	\$338,227	\$338,227	\$0	DENIED
2025-04387	0747880212	ICON PROPERTY TAX	DOR_1	\$310,476	\$310,476	\$0	DENIED
2025-04388	0747436268	ICON PROPERTY TAX	DOR_1	\$283,906	\$283,906	\$0	DENIED
2025-04389	0747435374	ICON PROPERTY TAX	DOR_1	\$343,575	\$343,575	\$0	DENIED
2025-04390	0768368122	ICON PROPERTY TAX	DOR_1	\$328,340	\$328,340	\$0	DENIED
2025-04391	0770570338	ICON PROPERTY TAX	DOR_1	\$288,990	\$288,990	\$0	DENIED
2025-04392	0767885004	ICON PROPERTY TAX	DOR_1	\$436,503	\$436,503	\$0	DENIED
2025-04393	0767202332	ICON PROPERTY TAX	DOR_1	\$321,308	\$321,308	\$0	DENIED
2025-04394	0768287830	ICON PROPERTY TAX	DOR_1	\$285,215	\$285,215	\$0	DENIED

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Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2025-04395	0764231794	ICON PROPERTY TAX	DOR_1	\$328,485	\$328,485	\$0	DENIED
2025-04396	0766877416	ICON PROPERTY TAX	DOR_1	\$317,529	\$317,529	\$0	DENIED
2025-04397	0761511076	ICON PROPERTY TAX	DOR_1	\$330,613	\$330,613	\$0	DENIED
2025-04398	0771692360	ICON PROPERTY TAX	DOR_1	\$304,475	\$304,475	\$0	DENIED
2025-04399	0771691478	ICON PROPERTY TAX	DOR_1	\$352,090	\$352,090	\$0	DENIED
2025-04400	0771691484	ICON PROPERTY TAX	DOR_1	\$281,113	\$281,113	\$0	DENIED
2025-04401	0770570498	ICON PROPERTY TAX	DOR_1	\$379,262	\$379,262	\$0	DENIED
2025-04402	0770576496	ICON PROPERTY TAX	DOR_1	\$309,843	\$309,843	\$0	DENIED
2025-04403	0768288412	ICON PROPERTY TAX	DOR_1	\$404,012	\$404,012	\$0	DENIED
2025-04404	0768287964	ICON PROPERTY TAX	DOR_1	\$263,490	\$263,490	\$0	DENIED
2025-04405	0776843362	ICON PROPERTY TAX	DOR_1	\$272,677	\$272,677	\$0	DENIED
2025-04406	0774524370	ICON PROPERTY TAX	DOR_1	\$225,115	\$225,115	\$0	DENIED
2025-04407	0774524016	ICON PROPERTY TAX	DOR_1	\$239,294	\$239,294	\$0	DENIED
2025-04408	0774523430	ICON PROPERTY TAX	DOR_1	\$252,707	\$252,707	\$0	DENIED
2025-04409	0774523210	ICON PROPERTY TAX	DOR_1	\$251,348	\$251,348	\$0	DENIED
2025-04410	0776942024	ICON PROPERTY TAX	DOR_1	\$328,386	\$328,386	\$0	DENIED
2025-04411	0774524334	ICON PROPERTY TAX	DOR_1	\$229,070	\$229,070	\$0	DENIED
2025-04412	0776878170	ICON PROPERTY TAX	DOR_1	\$359,695	\$359,695	\$0	DENIED
2025-04413	0776905990	ICON PROPERTY TAX	DOR_1	\$326,715	\$326,715	\$0	DENIED
2025-04414	0776846250	ICON PROPERTY TAX	DOR_1	\$256,044	\$256,044	\$0	DENIED
2025-04415	0776877964	ICON PROPERTY TAX	DOR_1	\$217,832	\$217,832	\$0	DENIED
2025-04416	0776846054	ICON PROPERTY TAX	DOR_1	\$272,731	\$272,731	\$0	DENIED
2025-04417	0776843604	ICON PROPERTY TAX	DOR_1	\$260,142	\$260,142	\$0	DENIED
2025-04418	0774791354	ICON PROPERTY TAX	DOR_1	\$227,193	\$227,193	\$0	DENIED
2025-04419	0776523198	ICON PROPERTY TAX	DOR_1	\$296,012	\$296,012	\$0	DENIED
2025-04420	0475181860	ICON PROPERTY TAX	DOR_1	\$249,510	\$249,510	\$0	DENIED
2025-04421	0514991228	ICON PROPERTY TAX	DOR_1	\$296,817	\$296,817	\$0	DENIED
2025-04422	0476280298	ICON PROPERTY TAX	DOR_1	\$417,390	\$417,390	\$0	DENIED
2025-04423	0475181870	ICON PROPERTY TAX	DOR_1	\$249,092	\$249,092	\$0	DENIED
2025-04424	0475181862	ICON PROPERTY TAX	DOR_1	\$242,527	\$242,527	\$0	DENIED
2025-04425	0475181864	ICON PROPERTY TAX	DOR_1	\$242,527	\$242,527	\$0	DENIED
2025-04426	0475181868	ICON PROPERTY TAX	DOR_1	\$242,527	\$242,527	\$0	DENIED
2025-04427	0475181866	ICON PROPERTY TAX	DOR_1	\$242,527	\$242,527	\$0	DENIED
2025-04428	0491502444	ICON PROPERTY TAX	DOR_1	\$244,319	\$244,319	\$0	DENIED
2025-04429	0491501168	ICON PROPERTY TAX	DOR_1	\$372,945	\$372,945	\$0	DENIED
2025-04430	0475181752	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04431	0475181748	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04432	0475181750	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04433	0475181754	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04434	0475181746	ICON PROPERTY TAX	DOR_1	\$244,325	\$244,325	\$0	DENIED

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2025-04435	0475181744	ICON PROPERTY TAX	DOR_1	\$244,325	\$244,325	\$0	DENIED
2025-04436	0475181768	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04437	0475181766	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04438	0475181770	ICON PROPERTY TAX	DOR_1	\$237,784	\$237,784	\$0	DENIED
2025-04439	0475181772	ICON PROPERTY TAX	DOR_1	\$246,337	\$246,337	\$0	DENIED
2025-04440	0475181756	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04441	0475181758	ICON PROPERTY TAX	DOR_1	\$244,325	\$244,325	\$0	DENIED
2025-04442	0035441870	ICON PROPERTY TAX	DOR_1	\$320,630	\$320,630	\$0	DENIED
2025-04443	0094600000	ICON PROPERTY TAX	DOR_1	\$249,826	\$249,826	\$0	DENIED
2025-04444	0052317632	ICON PROPERTY TAX	DOR_1	\$330,254	\$330,254	\$0	DENIED
2025-04445	0066170102	ICON PROPERTY TAX	DOR_1	\$273,124	\$273,124	\$0	DENIED
2025-04446	0162522248	ICON PROPERTY TAX	DOR_1	\$334,350	\$334,350	\$0	DENIED
2025-04447	0162522248	ICON PROPERTY TAX	DOR_1	\$334,350	\$334,350	\$0	DENIED
2025-04448	0114790000	ICON PROPERTY TAX	DOR_1	\$222,445	\$222,445	\$0	DENIED
2025-04449	0163293928	ICON PROPERTY TAX	DOR_1	\$367,634	\$367,634	\$0	DENIED
2025-04450	0116980000	ICON PROPERTY TAX	DOR_1	\$196,967	\$196,967	\$0	DENIED
2025-04451	0237394100	ICON PROPERTY TAX	DOR_1	\$281,050	\$281,050	\$0	DENIED
2025-04452	0237423910	ICON PROPERTY TAX	DOR_1	\$335,309	\$335,309	\$0	DENIED
2025-04453	0176790000	ICON PROPERTY TAX	DOR_1	\$205,514	\$205,514	\$0	DENIED
2025-04454	0169008714	ICON PROPERTY TAX	DOR_1	\$319,355	\$319,355	\$0	DENIED
2025-04455	0237332044	ICON PROPERTY TAX	DOR_1	\$267,102	\$267,102	\$0	DENIED
2025-04456	0190300396	ICON PROPERTY TAX	DOR_1	\$240,242	\$240,242	\$0	DENIED
2025-04457	0315810452	ICON PROPERTY TAX	DOR_1	\$296,626	\$296,626	\$0	DENIED
2025-04458	0335800474	ICON PROPERTY TAX	DOR_1	\$305,941	\$305,941	\$0	DENIED
2025-04459	0459940000	ICON PROPERTY TAX	DOR_1	\$162,261	\$162,261	\$0	DENIED
2025-04460	0335802342	ICON PROPERTY TAX	DOR_1	\$363,883	\$363,883	\$0	DENIED
2025-04461	0238304366	ICON PROPERTY TAX	DOR_1	\$287,886	\$287,886	\$0	DENIED
2025-04462	0239588850	ICON PROPERTY TAX	DOR_1	\$383,420	\$383,420	\$0	DENIED
2025-04463	0475181740	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04464	0475181742	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04465	0475181738	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04466	0475181732	ICON PROPERTY TAX	DOR_1	\$244,296	\$244,296	\$0	DENIED
2025-04467	0475181736	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04468	0475181734	ICON PROPERTY TAX	DOR_1	\$237,487	\$237,487	\$0	DENIED
2025-04469	0043398438	ICON PROPERTY TAX	DOR_1	\$238,032	\$238,032	\$0	DENIED
2025-04470	0036809760	ICON PROPERTY TAX	DOR_1	\$355,473	\$355,473	\$0	DENIED
2025-04471	0045294036	ICON PROPERTY TAX	DOR_1	\$285,758	\$285,758	\$0	DENIED
2025-04472	0052315136	ICON PROPERTY TAX	DOR_1	\$221,588	\$221,588	\$0	DENIED
2025-04473	0050695294	ICON PROPERTY TAX	DOR_1	\$191,437	\$191,437	\$0	DENIED
2025-04474	0048436154	ICON PROPERTY TAX	DOR_1	\$197,067	\$197,067	\$0	DENIED

Value Adjustment Board

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 3/25/2026 9:30:00 AM

Petition #	Folio #	Petitioner Name	Class	Taxable Value BEFORE	Taxable Value AFTER	Reduction in Taxable Value	Decision
2025-04475	0052315320	ICON PROPERTY TAX	DOR_1	\$257,257	\$257,257	\$0	DENIED
2025-04476	0036808064	ICON PROPERTY TAX	DOR_1	\$232,102	\$232,102	\$0	DENIED
2025-04477	0036809620	ICON PROPERTY TAX	DOR_1	\$295,363	\$295,363	\$0	DENIED
2025-04478	0030336198	ICON PROPERTY TAX	DOR_1	\$509,728	\$509,728	\$0	DENIED
2025-04479	0026801782	ICON PROPERTY TAX	DOR_1	\$418,810	\$418,810	\$0	DENIED
2025-04480	0030305198	ICON PROPERTY TAX	DOR_1	\$289,555	\$289,555	\$0	DENIED
2025-04481	0029142296	ICON PROPERTY TAX	DOR_1	\$585,044	\$585,044	\$0	DENIED
2025-04482	1346980000	SMITH DANIEL W	DOR_4	\$128,968	\$128,968	\$0	DENIED
2025-04486	1055440000	ZIEGLER BRUCE D	DOR_1	\$183,294	\$183,294	\$0	DENIED

	Total Taxable Value Before Change	Total Taxable Value After Change	Total Taxable Value Reduction
Total Petitions 876	\$ 1,680,264,678	\$ 1,595,947,648	\$(84,317,030)

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

DRAFT

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](#)

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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.

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] Florida Department of Revenue Proposed Rules – Public Hearing If Requested
Date: Tuesday, March 10, 2026 3:52:16 PM

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: Value Adjustment Boards, Property Appraisers, and Interested Parties
From: Florida Department of Revenue, Property Tax Oversight
Date: March 10, 2026
Re: Florida Department of Revenue Proposed Rules – Public Hearing If Requested

The Department of Revenue has added to its website for [Proposed Rules \[floridarevenue.com\]](#) an announcement for a Rule Development Hearing to be held, **if requested in writing**, for the following rule sections and forms:

12D-9.001, F.A.C, Taxpayer Rights in Value Adjustment Board Proceedings.

12D-9.014, F.A.C, Prehearing Checklist.

12D-9.019, F.A.C., Scheduling and Notice of a Hearing.

12D-9.020, F.A.C., Exchange of Evidence.

12D-9.025, F.A.C., Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

12D-9.026, F.A.C., Procedures for Conducting a Hearing by Electronic Media.

12D-16.002, Index to Forms.

Form DR-481, Value Adjustment Board – Notice of Hearing

Form DR-481REM, Value Adjustment Board – Notice of Remote Hearing

Form DR-486, Petition to the Value Adjustment Board – Request for Hearing

Form DR-486PORT, Petition to the Value Adjustment Board- Transfer of Homestead Assessment Difference – Request for Hearing

On the Proposed Rule webpage, under the [Property Tax Proposed Rules \[floridarevenue.com\]](#), each section contains amended rules and forms with coded language showing the changes. The underlined language is new, and the stricken language will be removed. Please review the amended draft rules and forms.

The purpose of the public rule hearing is to provide an opportunity for interested parties to provide comments on the draft rules and forms. These drafts are posted to the Department’s Proposed Rule webpage for review. If you would like to submit comments on the drafts, you can submit them to our general email DORPTO@FloridaRevenue.com.

If the Department receives a request in writing, and not deemed unnecessary, the hearing will be held at 10:00 a.m. on March 31, 2026, in Room 1220 Building 2, 2450 Shumard Oak Boulevard in Tallahassee and electronically via webinar. If the Department does not receive a request for a hearing, a hearing will not be held.

If you would like to submit a request for a hearing to be held, you will need to submit a request in writing. The submission can be through an email. State the rule or form for which you are requesting a hearing and send an email to DORPTO@FloridaRevenue.com.

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 03/11/26 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.



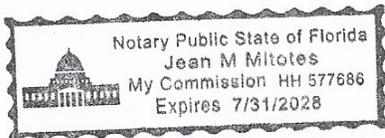
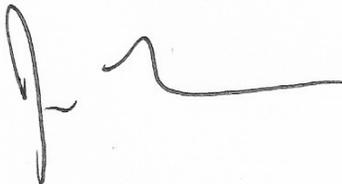
Signature of Affiant

Sworn to and subscribed before me this 03/11/2026

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 Wednesday, March 25, 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.
March 11, 2026 80207



Value Adjustment Board Meeting

Home / Events / Value Adjustment Board Meeting / 3/25/2026, 9:30 AM EDT

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



March 25, 2026, 9:30 AM EDT - 10:00 AM EDT



County Center, 2nd Floor Boardroom



In-Person & Virtual (Hybrid)

[Open in Maps](#)



Google

Map data ©2026 Google [Report a map error](#)

Center

Public access and comments



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

- If you wish to participate virtually, it is required that you complete the form
- If you wish to participate in person, you are encouraged to complete the form in advance, however it is not required. You can sign up on-site where your name will be added to the list at that time.
- 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](#)



601 E. Kennedy Blvd.
Tampa, FL 33602



Hours

Monday to Friday 8 AM
to 5 PM



(813) 272-5900



Week



Month



Year



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

Value Adjustment Board

Sharon Sweet-Grant - Meeting Manager



(813) 307-7143

Office



Email

Work



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