

## Vicki Tessmer

---

**From:** Shafqat Durrani <shafqatdurrani22@sbcglobal.net>  
**Sent:** Wednesday, December 12, 2018 6:25 PM  
**To:** Value Adjustment Board  
**Subject:** Re: Petition 2018VB32

Hi

Yes we want to appeal on the Petition.  
Shafqat Durrani

Sent from my iPhone

On Nov 29, 2018, at 3:59 PM, Value Adjustment Board <[vab@ManateeClerk.com](mailto:vab@ManateeClerk.com)> wrote:

Hello Mrs. Durrani, per my supervisor, the special magistrate was simply paraphrasing what you told him at the hearing and he cannot change the recommendation. I have attached a copy of the recommendation and highlighted the bottom part which tells you what your options are. Please be advised you only have 15 days from the day you received the recommendation to file an appeal you may respond to this email letting us know you want to appeal.

Thank you

<Document\_15307060.pdf>



**DECISION OF THE VALUE ADJUSTMENT BOARD  
VALUE PETITION**

DR-485V  
R. 11/12  
Rule 12D-16.002, F.A.C.  
Effective 11/12

Manatee County

The actions below were taken on your petition.

These actions are a recommendation only, not final

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2018VB000032AX	Parcel ID 588812359
Petitioner name <u>Shafgat &amp; Rahila Durrani</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain: _____	Property address 16210 Baycross Dr. Bradenton, FL 34202

**Decision Summary**  Denied your petition  Granted your petition  Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	861,069	861,069	861,069
2. Assessed or classified use value,* if applicable	861,069	861,069	861,069
3. Exempt value,* enter "0" if none	50,000	50,000	50,000
4. Taxable value,* required	811,069	811,069	811,069

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

**Reasons for Decision**

Findings of Fact

See attached

Conclusions of Law

See attached

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

 Raymond H. Krasinski, MAI, ASA Signature, special magistrate	Raymond H. Krasinski Print name	11/25/2018 Date
 Vicki Tessmer Signature, VAB clerk or special representative	Vicki Tessmer Print name	11/27/18 Date Mailed

The board will consider the recommended decision on **January 31, 2019 at 10:00 A.m.**  
 Address Manatee County Administration Bldg, BOCC Chambers, 1<sup>st</sup> floor, 1112 Manatee Ave W, Bradenton, FL 34205

**Pursuant to Resolution R-18-129, UNLESS** you submit a written objection to this Recommendation within 15 days from the date mailed above, there will be **no** further opportunity for comment on your petition. If you do submit an objection, you will be given **five (5) minutes** to summarize why you believe the Special Magistrate's Recommendation is incorrect. You may **not** present any new evidence which was not raised before the Special Magistrate.

For a copy of the Value Adjustment Board uniform rules of procedure, contact:	Phone: 941.741.4058	Web: <a href="http://www.manateeclerk.com">www.manateeclerk.com</a>
---	---------------------	---

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the Value Adjustment Board at the number above within two days of receiving this notice. If you are hearing or voice impaired, call 711.

## **Manatee County VAB Petition 2018VB000032AX**

### **Findings of Fact:**

This Petition involves a challenge to the 2018 just value of a single-family home. Mr. Brian Teal appeared for the Manatee County Property Appraiser. Shafqat and Rahila Durrani appeared as petitioners. After recitation of all required statements, the Property Appraiser was sworn, and documentary evidence was received. There was no objection by either party. The Property Appraiser noted the January 1, 2018 just value of \$861,069. The Property Appraiser submitted sworn testimony and evidence in support of the current just value. The Special Magistrate finds the testimony and evidence submitted was relevant, and is admissible. The Property Appraiser provided a sales comparison approach with four comparable properties all located within the subject's subdivision. All of the homes appear to be similar in size and similar in overall design, quality and appeal based on the photographs provided as well as other attributes. The Property Appraiser noted that the average sale price of the four properties was \$340 per square foot, while the subject was valued at \$274 per square foot, which is 81% of the \$340 per square foot figure. Additionally, Mr. Teal noted that several land sales were supplied.

Mr. Durrani noted that he and his wife are both retired. He and his wife built the home after purchasing the lot for \$107,000 in 2011. The home was completed in 2017. Mrs. Durrani provided testimony about the cost of construction for the home, noting that the total cost was around \$870,000 including the \$107,000 land cost. Mrs. Durrani stated the \$870,000 cost of the structure and the land should be the maximum value for taxes because they are not selling the house. Mrs. Durrani also testified that a Manatee County staff person told her that the taxes would be based on the cost.

There was significant discussion about costs, and the sales comparison approach as well as valuation methodology for taxes. Mr. Durrani provided several sales that were similar single-family homes with lower values; however, the Property Appraiser objected pointing out that the homes were in a totally different subdivision. Mr. Durrani pointed out an active listing that was very similar in overall size to his home, which was currently on the market for \$760,000 and was virtually across the lake from his home (same subdivision). There was also significant discussion about the land value and assessment.

### **Conclusions of Law:**

According to F.S. 194.301(1) *"In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the property appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirement relating to classified use values or assessment caps, and*

*professionally accepted appraisal practices, including mass appraisal standards....."* Based on the testimony and evidence provided, the Property Appraiser has complied with F.S. 193.011 and shall be entitled to the presumption of correctness.

In order to overcome that presumption, the Petitioner must provide evidence that is sufficient to show the Property Appraiser's Just Value conclusion is incorrect. In the instant case, the Petitioner has provided evidence in the form of sales from an outside subdivision. Contrasting this is the data that the property appraiser provides showing several similar sales from the immediate subdivision. Most of these are very similar to the subject. The Petitioners point out that their house is plainer than most in the neighborhood. The Property Appraiser has testified that they have made an allowance for this reducing the overall value by \$50,000 prior to ever reaching the hearing. Thus, the value to be tested at hearing is the \$861,069 Just Value. The Petitioner's argument about the interior conditions and quality were not supported by any contrasting data or evidence for the interior of their house other than the overall cost to build. Their singular cost and permits for their home do not in themselves demonstrate any contrast as there is no comparison. In a tax challenge, the burden of proof is on the petitioner.

The listing that was provided has nominal relevance because it is being provided 11 months after the valuation date. The interior of the subject nor the interior of the active listing were provided to contrast; however, it appears that the subject is slightly superior overall when examining the exterior photographs. I understand what the Petitioner is saying about the lot values and I agree to some extent that the allocations may not be perfectly accurate. The Petitioner has provided builder price lists showing lot offering prices that appear to be well below the assessed land value of the subject's land allocation and thus similar properties; however, that is not a cause to reject the Property Appraiser's presumption of correctness. The value tested is the just value, which is the overall value, not the individual components of value. This premise is evident in Turner v. Bell County Chevrolet, Inc., 819 So.2d 177, (Fla. 2nd DCA 2002) where the District Court of Appeals held that the Property Appraiser was entitled to present evidence and defend the entire value as correct, and that the successful challenge of a component of value by a taxpayer does not necessarily invalidate the assessment.

In the instant case, the evidence provided by the Petitioner is not sufficient to warrant any further action. The Florida Supreme Court stated the following regarding sufficient evidence: *"Sufficiency is a test of adequacy. Sufficient evidence is such evidence, in character, weight, or amount, as will legally justify a judicial or official action demanded."* See Tibbs v. State, 397 So. 2d 1120 (Fla. 1981). Also, see Moore v. State, 800 So. 2d 747 (Fla. 5th DCA 2001). My recommendation is that the Petition be denied.

Recommendation: Petition Denied.