

Culver's of Sarasota
2605 University Pkwy
Sarasota, FL 34243

December 7th, 2018

Manatee County Administration Bldg
BOCC Chambers
1st Floor, 1112 Manatee Ave. W
Bradenton, FL 34205

Dear Board of County Commissioners,

Jenny Craig, co-owner/operator, and David Koch of Jade Sarasota LLC dba Culver's would like to object to the recommended decision of the Value Adjustment Board on petition #2018VB00120AX of parcel ID #9000-120517-9.

With the above stated, we would like to attend the hearing on January 31st, 2019 at 10:00 a.m. to state our case, again.

Sincerely,

A handwritten signature in black ink, appearing to be "Dave Koch" followed by a flourish, and then "Jenny Craig" in a cursive script.

Dave Koch, Owner & Jenny Craig, Co-owner/operator

Vicki Tessmer

From: Andrea Merchant <Andrea@djpropertiesllc.com>
Sent: Friday, December 21, 2018 1:13 PM
To: Value Adjustment Board
Subject: RE: Appeal
Attachments: University Appraisal.pdf

Culver's of Sarasota
2605 University Pkwy
Sarasota, FL 34243

December 21th, 2018

Manatee County Administration Bldg
BOCC Chambers
1st Floor, 1112 Manatee Ave. W
Bradenton, FL 34205

To the Value Adjustment Board,
This property tax appeal is in refence to Petition 2018VB000120AX and our property located at 2605 University Parkway, Sarasota FL., 34243, parcel ID 9000-120517-9.
We are appealing the recommendation we received from the value adjustment board on the basis of the property appraisal we had performed at our store. Our property appraisal (attached) totaled \$53,139.00, based on fair market value. The law states that personal property value is based on the fair market value. We believe that the Manatee County's assessment of our personal property, amounting to \$201,538 is based on cost value and not market value. Specifically, the county's assessment is not based on fair market value, as the law states, and is therefore not an accurate reflection of the value of our personal property.

Best Regards,

Dave Koch, Owner

From: Value Adjustment Board <vab@ManateeClerk.com>
Sent: Tuesday, December 18, 2018 3:03 PM
To: Andrea Merchant <Andrea@djpropertiesllc.com>; Value Adjustment Board <vab@ManateeClerk.com>
Subject: RE: Appeal

Hello Andrea, Yes the phone call was to advise you of Petition 2018VB000120AX, we received mail stating you want to appeal. however; you need to submit the reason for your appeal and as your recommendation stated no new evidence can be submitted.

Thank you.

From: Andrea Merchant [<mailto:Andrea@djpropertiesllc.com>]
Sent: Tuesday, December 18, 2018 3:33 PM
To: Value Adjustment Board
Subject: Appeal

Hello,

Our office received a phone call the other day from a woman named Jane with the VAB of Manatee County. She asked that we send our appeal in writing to this email address. However, I am not sure which of our appeals she was referring to. Was it petition #2018VB000120AX?

Thank you,

Andrea Merchant

Staff Accountant

Culvers

4343 E. State St. | Rockford, IL 61108

Phone: 815.316.2306

Fax: 815.312.5777



FOX RESTAURANT EQUIPMENT & SUPPLY, INC.

1634 Northgate Blvd • Sarasota, Florida 34234
(941) 358-6601 • Fax (941) 358-6901

June 14, 2018

Attention: Jenny

APPRAISAL REPORT FOR CONTENT OF RESTAURANT LOCATED AT:

Culvers
2605 University Parkway
Sarasota, FL 34243
941-893-5805

Dining Room:

	<u>Actual</u>	<u>Total</u>
14) 24x30 Dining Table w/base	\$20 ea	\$280
2) 30x30 Dining Table w/base	\$22 ea	\$44
5) 30x48 Dining Table w/base	\$40 ea	\$200
1) 48" Rd Dining Table w/base	\$50 ea	\$50
4) 24x30 Bar HT Table w/base	\$25 ea	\$100
55) Dining Room Chairs	\$18 ea	\$990
6) Dining Room Bar Stools	\$20 ea	\$160
9) Dining Room Booth w/tables, asst size	\$125 ea	\$1125
2) 15' Wall Bench Settee's	\$75 ea	\$150
1) Custom Trash Recept cal/Tray Returns Wall Mount	\$50 ea	\$50
1) Custom Trash Recept cal/Condiment Station	\$50 ea	\$50
1) Soda System (coke) Station w/Counter	\$120 ea	\$120
1) Masterbilt Glass Door Freezer BLG27HD	\$550 ea	\$550

Kitchen Area

1) Taylor Custard Machine #CO043	\$8000 ea	\$8000
1) Custom Custard Freezer Kairak	\$770 ea	\$770
1) Custom Back Counter, Custom Front Counter, S.S. Wall Shelves (1) 4' (1) 3'	\$0	\$0
1) Custom Menu Board/Sign @ Front	\$0	\$0
1) Custom Drive-thru Condiment Counter/Soda Station, Hand Sink	\$875 ea	\$875
1) 6' Counter/Pos Station	\$200 ea	\$200
1) 36" S.S. Work Table w/2 under shelves, casters	\$25 ea	\$25
1) Delfield Refrigerator 44" Ice Cream Sundae Prep	\$980 ea	\$980
1) Taylor Shake Machine #441-33	\$1550 ea	\$1550
1) 36" S.S. Work Table w/ under shelf, casters	\$75 ea	\$75
2) Astro Blender Ice Cream Mixing Units	\$90 ea	\$180
1) Hoshizaki Ice Machine Model	\$1000 ea	\$1000
1) Bunn Coffee Brew #23001	\$75 ea	\$75
1) Ice Tea Brewer	\$60 ea	\$60
1) Hand Sink, wall mount	\$55 ea	\$55
1) Delfield 2 section Freezer #SSF-2 (4 half doors)	\$200 ea	\$200
1) Pitco 4 Battery Deep Fryer #SSH60WR	\$5900 ea	\$5900
1) Cooler Unit on Caster (containing fish fillets)(Kairak)	\$825 ea	\$825

July 3, 2018

1) Heat Lamp, Dual
Kitchen Area

	\$50 ea <u>Actual</u>	\$50 <u>Total</u>
1) Custom S S. French Fry Holder, S S Counter, Under shelves, casters	\$450 ea	\$450
1) Custom S S. Pass thru Sandwich Meal Pick up	\$150 ea	\$150
1) Delfield 30' Ref Drawer Unit w/over shelf	\$1700 ea	\$1700
1) Delfield 32' Ref Unit 1 door #4432N w/over shelf	\$1200 ea	\$1200
2) Amana Microwave Ovens #HDC212	\$75 ea	\$150
1) Accurex 96" Exhaust Hood Fire System over Deep Fryer	\$0 ea	\$0
1) Magi Kitchen 60" Griddle Chrome Plates on stand, casters	\$2000 ea	\$2000
1) Custom 72" Refrigerated Unit, (contains hamburgers, Chicken, bacon) on casters (Kairak)	\$1200 ea	\$1200
1) Accurex 72" Exhaust Hood Fire System over Griddle	\$2500 ea	\$2500
1) Delfield 96" Refrigerated Prep Cooler 3 Drawer/2 doors	\$3400 ea	\$3400
1) Prince Castle Contact Toaster T-20	\$375 ea	\$375
1) 30x 24x86" Wire Shelving Unit on Casters	\$55 ea	\$55
1) Set Lockers 3 row x 6	\$175 ea	\$175
1) Eye Wash Station/Sink	\$25 ea	\$25
1) Hand Sink	\$25 ea	\$25
1) Custom S.S. Work Table, under shelf (2) drawers, Double over shelf, integrated	\$550ea	\$550
1) 36x18x86 Wire Shelving Unit, casters	\$55 ea	\$55
1) Leer walk-in Cooler/Freezer Combination 8 shelving units, 5/3	\$8000 ea	\$8000
1) Hatco Flav-R-Saver Heat Cabinet, Half Size	\$425 ea	\$425
1) 84" S.S. Work Table w/18x18" Prep Sink, Drawer, under shelf	\$475 ea	\$475
1) 84" S.S. Wall Shelf	\$45 ea	\$45
2) 30x18 Wire Shelves	\$55 ea	\$110
1) Custom 14' Three Compartment Pot Sink/Dish Table w/ Sprayers and Scrap Sink	\$950 ea	\$950
1) 60" S S Wall Shelf	\$40 ea	\$40
1) 30x18 Wire Shelf	\$55 ea	\$55
1) Ecolab Dish Machine	Rental	Rental
1) 48" S.S. Clean Dish Table	\$125 ea	\$125
1) 38" S.S. Wall Shelf	\$35 ea	\$35
7) 60x24x86 Wire Shelving Unit, Dry Storage	\$75 ea	\$525
1) Whirl Pool Washer/Dryer Stacked Type	\$325 ea	\$325
2) 30x14x72 Aluminum Shelving Units	\$75 ea	\$150
1) 36x14x86 Wire Shelving Unit	\$55 ea	\$55
2) 24x18 Fire Tier Chemical Storage Racks, w/pumps	\$25 ea	\$50
1) 48x18 Fire Tier Chemical Storage Shelves	\$25 ea	\$25
1) POS System	\$0	\$0
1) Digital Surveillance/DVR-Camera System	\$550	\$550
1) Lot Interior Fixtures, Lights, Pictures	\$2500	\$2500

Grand Total **\$53,139.00**

This appraisal report is done in accordance with current actual pricing, and current depreciation. This report is valid for 180 days, and is as accurate as possible. Any questions or comments please call or email K.C. Fox at (941)358-6601 or foxmankc@gmail.com

Regards,

K.C. Fox, Pres.



2018 NOTICE OF PROPOSED PROPERTY TAXES AND
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS
MANATEE COUNTY, FLORIDA TAXING AUTHORITIES

DO NOT PAY
THIS IS NOT A BILL

TAX COLLECTOR WILL MAIL
TAX BILLS IN NOVEMBER



9000-120517-9 2U
JADE SARASOTA ONE LLC
DBA CULVERS
4343 E STATE STREET
ROCKFORD, IL 61108-2112

P1**T3

Parcel ID: 9000-120517-9
Location Address: 2605 UNIVERSITY PKWY
Legal Description: F & F, EQUIP

PROPERTY APPRAISER VALUE INFORMATION

Market Value	Last Year	This Year	If you feel the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected below, contact the County Property Appraiser 915 4th Ave W, Bradenton, FL 34205 or call (941) 748-6208		
	254,070	201,538			
Assessment Reduction	Applies To	Value	Exemption	Applies To	Value
			Tangible Personal Property	All Taxing Authorities	25,000

Taxing Authority	Assessed Value		Exemptions	
	Last Year	This Year	Last Year	This Year
County Operating	254,070	201,538	25,000	25,000
County Debt	254,070	201,538	25,000	25,000
Public Schools	254,070	201,538	25,000	25,000
INDEPENDENT SPECIAL DISTRICTS	254,070	201,538	25,000	25,000
Penalty	57,268	35,308		

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the Property Appraiser's office or www.manateepao.com. Petitions must be filed with the Clerk of the Value Adjustment Board by 4:30PM on

SEPTEMBER 7, 2018

For more information about your TRIM notice,
please visit www.manateepao.com

TAXING AUTHORITY INFORMATION

TAXING AUTHORITY *Debt Service	Your Property Taxes Last Year - 2017			Your Property Taxes This Year - 2018				
	Column 1 Taxable Value	Prior year tax rates and taxes		Column 4 Taxable Value	Tax rates and taxes this year if proposed budget is adopted		Tax rates and taxes this year if NO budget change is adopted	
		Column 2 Tax Rate	Column 3 Tax Amount		Column 5 Tax Rate	Column 6 Tax Amount	Column 7 Tax Rate	Column 8 Tax Amount
COUNTY	229,070	6.4303	1,472.99	176,538	6.4326	1,135.60	6.1462	1,085.04
*G O Refunding	229,070	.0023	0.53	176,538	.0000	.00	.0000	.00
UNINCORPORATED MSTU	229,070	.6109	139.94	176,538	.6109	107.85	.5856	103.38
PUBLIC SCHOOLS								
BY STATE LAW	229,070	4.3600	998.75	176,538	4.0830	720.80	4.1513	732.86
By Local Board	229,070	.7480	171.34	176,538	1.7480	308.59	.7122	125.73
Capital Outlay	229,070	1.5000	343.61	176,538	1.5000	264.81	1.4282	252.13
MUNICIPALITY								
INDEPENDENT SPECIAL DISTRICTS								
SWFWMD	229,070	.3131	71.72	176,538	.2955	52.17	.2955	52.17
MOSQUITO CONTROL	229,070	.1279	29.30	176,538	.1600	28.25	.1216	21.47
WCIND	229,070	.0394	9.03	176,538	.0394	6.98	.0377	6.66
PENALTY	57,268	14.1319	809.31	35,308	14.8694	525.01	13.4783	475.89
TOTAL MILLAGE RATE & TAX AMOUNT		14.1319	4,046.52		14.8694	3,150.04	13.4783	2,855.33
Total Ad Valorem and Non-Ad Valorem (from reverse side)			4,046.52			3,150.04		2,855.33



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

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

County Manatee

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 # 2018VB000120AX	Parcel ID # 9000-120517-9
Petitioner name <u>Jenny Craig – Owner/operator</u> The petitioner is: <input type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input checked="" type="checkbox"/> other, explain: <u>Jenny Craig reported as co-owner/operator along with David Koch of Jade Sarasota LLC dba Culver's</u>	Property address <u>2605 University Pkwy Sarasota, FL</u>

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	196,863	196,863	196,863
2. Assessed or classified use value,* if applicable	196,863	196,863	196,863
3. Exempt value,* enter "0" if none	25,000	25,000	25,000
4. Taxable value,* required	171,863	171,863	171,863

*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

Hearing Date: November 7th at 1pm

Appearances by Manatee County Property Appraiser's Office: Debra Lentz, CFE - Director, Tangible Personal Property, Mark Harmer, CFE – Supervisor, Tangible Personal Property, and Rebecca Vaughn, Tangible Personal Property
--Referred to collectively as PA in the decision

Appearances by Petitioner: Jenny N. Craig, reportedly Culver's Co-Owner/Operator representing David Koch of Jade Sarasota One LLC dba Culver's and co-owner of subject Culver's restaurant
--Referred to collectively as Petitioner or PET in the recommendation

All witnesses were sworn in by Special Magistrate Crepeau.

The property type is described as: Fast Food Restaurant including restaurant equipment, furniture, point of sale equipment, etc.

In preparing this recommendation, the Special Magistrate reviewed and summarized key testimonial and written evidence provided by the PA and PET.

The Property Appraiser's evidence consisted of: PA Composite Exhibit consisting of thirteen (13) Exhibits for Petition 2018VB000120AX: Exhibit PA#1 – Petition Cover Sheet; Exhibit PA#2 – 2018 Tangible Personal Property Tax Return prepared by Kristy Porchia and Appraisal Report prepared by Fox Restaurant Equipment & Supply, Inc.; Exhibit PA#3 – Florida Department of Revenue Tangible Personal Property Appraisal Guidelines; Exhibit PA#4 – Final Judgment – Singh vs Darden Restaurants Inc; Exhibit PA#5 – Florida Department of Revenue 2018 Equipment Index Factors and Depreciation Schedule and Manatee County 2018 Economic Life and Present Worth Tables; Exhibit PA#6 – 2018 Personal Property Business Worksheet reflecting valuation by asset; Exhibit PA#7 – 2018 Request for VAB Evidence Letter to Petitioner; Exhibit PA#8

– BoelterFoodService.com website data; Exhibit PA#9 – Culver's Field Inspection 10/9/18; Exhibit PA#10 – Field Inspection Follow Up Request to Jenny Craig; Exhibit PA#11 – Call Documentation to KC Fox; Exhibit PA#12 – Culvers Restaurants Comparables; Exhibit PA#13 – Consideration of F.S. 193.011. The PA Composite Exhibit including PA#1 through PA#13 were considered and admitted into evidence by the Special Magistrate.

The Petitioner provided testimonial evidence and referred to the Appraisal Report completed by Fox Restaurant Equipment & Supply, Inc. that was included in the PA's evidence as part of Exhibit PA#2. During the hearing, the Petitioner reviewed the copy of the tax return and appraisal report included in the PA's Exhibit PA#2 and confirmed that these were the documents that the Petitioner had previously provided to the PA. The Special Magistrate inquired as to whether or not there was any additional evidence that the Petitioner had provided and wished to submit at the hearing for the record. The Petitioner reported that the PA's Exhibit PA #2 included the documents they had submitted previously.

The PA testified that they used the following valuation method to support their estimate of \$196,863 for Just Value: The PA applied the Cost Approach and mass appraisal, using the taxpayer's self-reported data on the tax return, Manatee County 2018 Present Worth Rate Table, Bureau of Labor Statistics (BLS) indexes and Florida Department of Revenue (DOR) Equipment Index Factors 2018.

The PET testified that they used the following method to support their estimate of \$53,139 for Just Value: The Petitioner relied upon the values developed in an appraisal report prepared by Fox Restaurant Equipment & Supply, Inc. in determining the itemized values on their tax return. The original installed cost according to the Petitioner was \$409,653 with the majority of assets installed in 2014.

PA's Position: The PA testified that they considered all three Approaches to Value, all 8 factors of F.S. 193.011, and performed an inspection of the subject tangible personal property to determine Just Value. Based on the inspection, the PA testified that all tangible personal property on site appeared in good condition except a bun warmer that was not in operation. Specifically, Ms. Lentz reported that the Manatee County Property Appraiser's staff studies values in the market and makes adjustments to asset lives and present worth tables as indicated. As an example, Ms. Lentz stated that the Manatee County Present Worth Table for a seven year asset life has an 11.1% salvage value at year 7 instead of the 20% at year 7 on the Florida Department of Revenue's Untrended Depreciation Schedule. In addition, the PA reported that BLS indexes are used in determining replacement cost new for high tech assets such as computers and point of sale systems. Lastly, Ms. Lentz provided data regarding Just Value, square footage and other data for several other Culver's Restaurants in Manatee and Sarasota.

The PA also mentioned a late fee related to non-payment of tangible personal property taxes during the hearing and the Special Magistrate advised the PA that the matter was likely outside the scope of the hearing and also noted that the VAB Attorney would be contacted. The VAB attorney confirmed that late fees were outside the scope of this hearing to determine Just Value.

The Special Magistrate reviewed the written and testimonial evidence provided by the PA and finds that the PA retained the presumption of correctness by proving by a preponderance of the evidence that they complied with F.S. 193.011 and professionally accepted appraisal practices, including mass appraisal standards. The PA based their determination of Just Value on the Cost Approach, an appropriate appraisal methodology for the subject property.

Petitioner's Position: Ms. Craig stated that they had engaged Fox Restaurant Equipment & Supply, Inc. to complete an appraisal of the subject Culver's tangible personal property. Also, Ms. Craig noted that Culver's restaurants have been in business for over 20 years and when they have sold equipment from their restaurants in the past, the results were below the taxpayer's assessed value. According to Ms. Craig, the appraisal report was prepared to determine the fair market value of their restaurant's tangible personal property. Ms. Craig stated that the items with a zero value next to them were items that were specific to a Culver's restaurant that would not have value to another restaurant. Ms. Craig commented that a lot of assets are custom made for Culver's restaurants such as signage and continued, "If we were to close our doors and try to sell or liquidate, ... a lot of it comes to salvage value unless there's items like chairs and tables and our shake machines and fryers..."

The PA questioned the Petitioner as to whether or not the values provided by Mr. Fox represented a liquidation value. The PET responded that they had requested that Mr. Fox provide an estimate of fair market value. Ms. Craig testified that she believed that what Mr. Fox would pay for the assets if she were to sell the assets to him would be equivalent to fair market value for her, and was uncertain as to what price the assets might be sold for by Mr. Fox. The PA also asked the PET if a restaurant were to be sold, would they sell it as a Culver's to another operator with all of the assets and the PET agreed that they would. The PET also commented that the other restaurants presented by the PA were newer and all varied in size relation to the subject restaurant. In addition, the PA stated that they had requested additional information via email regarding the workfile or other supporting documents regarding the values provided in the Appraisal Report, but none was provided by the Petitioner or Mr. Fox.

The PA also stated that they'd spoken directly with Mr. Fox and provided testimony and file notes from the telephonic interview as follows:

"Mr. Fox stated he has 30 years of experience in the restaurant equipment business. He also stated he did personally inspect the assets on June 14, 2018 and was accompanied by the managing partner on site, Jenny Craig. He stated the assets were all in good condition and he was able to determine the age of the assets based upon the equipment installation date of June 2014. When Mr. Fox was asked why some assets on the valuation report had no associated value, he stated that was because there would be no value on those assets to anyone other than a Culver's Restaurant. When asked if Mr. Fox's report included any sales tax, freight or installation charges, he said it did not..."

The Special Magistrate briefly analyzed the document that the Petitioner testified they had relied upon in determining Just Value entitled, "Appraisal Report for Content of Restaurant Located At:

Culvers
2605 University Parkway
Sarasota, FL 34243"

The Special Magistrate noted that the Appraisal Report completed by Fox Restaurant Equipment & Supply, Inc. consisted of two pages and included a grand total of \$53,139 for an itemized list of tangible personal property located at the subject Culver's Restaurant. The first page was dated June 14, 2018 and the second page was dated July 3, 2018. The second page includes additional discussion as follows: "This appraisal report is done in accordance with current actual pricing, and current depreciation. This report is valid for 180 days, and is as accurate as possible. Any questions or comments please call or email K.C. Fox at (941) 358-6601 or foxmankc@gmail.com." The Special Magistrate also noted the Appraisal Report was not signed and did not include a definition of value, discussion of methodology and/or other relevant data to determine the basis for the opinion of value which is not in keeping with professionally recognized appraisal standards for its intended use.

After reviewing all of the evidence, the Special Magistrate finds that the Petitioner's written and testimonial evidence was not sufficiently relevant and credible to reach the "preponderance of the evidence" standard of proof that the PA's assessed value either did not represent just value or was arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the PA to comparable property in Manatee County.

Conclusions of Law

Section 194.011(4)(a), F.S. At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

Rule 12D-9.020(8), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.

Rule 12D-9.020(9), F.A.C. As the trier of fact, the Board or special magistrate may independently rule on the admissibility and use of evidence.

Under section 194.301(1), F.S., in a hearing on just, classified use, or assessed value, the first issue to be considered is whether the property appraiser establishes a presumption of correctness for the assessment. See Rule 12D-9.024(7), F.A.C.

Rules 12D-9.025(1)(d), 12D-46 9.027(5), and 12D-9.027(6), F.A.C. The Board or special magistrate must consider the admitted evidence and determine whether it is sufficiently relevant and credible to reach the "preponderance of the evidence" standard of proof.

"Sufficiency is a test of adequacy. Sufficient evidence is such evidence, in character, weight, or amount, as will legally justify the 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)

Rule 12D-9.025(2)(a), F.A.C. Board and special magistrate proceedings are not controlled by strict rules of evidence and procedure.

In evaluating the relevance of evidence, the Board or special magistrate must consider, as of the January 1 assessment date, how well the evidence relates to the petitioned property and to the statutory criteria found in Section 193.011, F.S., and in Section 194.301, F.S.

Section 194.301(1), Florida Statutes, provides that the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate.

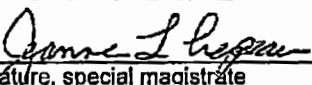
Based upon the written and testimonial evidence presented at the hearing, the Special Magistrate finds that the PA did prove by a preponderance of the evidence that the assessment was arrived at by complying with Section 193.011 and using professionally accepted appraisal practices, including mass appraisal standards.

Section 194.301(2)(a), F.S. The Petitioner has the burden of proving by a preponderance of the evidence that the assessed value does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property or is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.

The Special Magistrate reviewed all of the written and testimonial evidence presented at the hearing, and finds that the Petitioner did not prove by a preponderance of the evidence that the assessed value was in excess of just value or was arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the Manatee County Property Appraiser's Office to comparable property in Manatee County.

Based on the foregoing, it is the Special Magistrate's opinion that the Petitioner failed to overcome the Manatee County Property Appraiser's previously established presumption of correctness. The Special Magistrate recommends that the petition be denied.

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

 Signature, special magistrate	Jeanne L. Crepeau, ASA Print name	11/27/2018 Date
Signature, VAB clerk or special representative	Vicki Tessmer Print name	11/29/18 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, 1st 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: www.manateeclerk.com

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.