

December 10, 2018

Manatee County VAB Office
C/o Mr. Raymond H. Krasinski
1112 Manatee Ave,
Bradenton, FL 34205

Dear Mr. Krasinski of the VAB Office,

My name is Casimer Chlebek and I am writing to you regarding my property at 652 Key Royale Dr. , Holmes Beach, referenced by the petition # 2018VB000143AX.

First of all, let me thank your office to hear my case on January 31, 2019, since I was not able to attend or respond to, regarding the hearing which was scheduled for the November 1, 2019. I would like to plead your office to reconsider the original decision to increase my 2018 taxes to \$12,177.07 , whereas in the year 2017, I paid \$10,696.84 in taxes on the property. I would like for the year 2018 taxes to remain the same rate as for the year 2017 for the following reasons:

1. When the property was originally purchased over three years ago, the taxes were about \$8,500.00 but currently they are nearly 50% higher. This is totally unreasonable for just the three years.
2. My 2018 taxes now appear to be \$12,177.07 although in 2017 they were only \$10,696.84. Thusly, this year's taxes were re-assessed at the whopping 13,8% rate increase, which is totally unreasonable under any economic or inflationary conditions.
3. Despite of the fact that I minimally utilize the Manatee County services since I am absent for the most of the year, I am subjected to an unfairly high surcharge over similar properties which are granted a homestead exemptions.

4. The annual property value adjustments which are based on the most current market values are highly unreasonable since I may never realize the assessor's determined market value. I am not planning to sell the property now and if the economy takes a severe downturn as it occurred 10 years ago, I am sure that I would not be refunded the monies I paid for the years the property taxes were grossly overpaid.
5. Furthermore, I am planning to make my Holmes Beach house to be my permanent residence, but based on the alarming rate of your annual tax assessment, but I may find that ultimately the high taxes will make my planned move to be prohibitatively too expensive.
6. And finally, although I do understand that I am in no position to challenge your annual tax assessment practice to assess then every year, but many municipalities use this process re-assessments after a fixed number of years elapses. E.g. in Cook Count in Illinois re-assessments are done every three years although it was changed some years ago from a four year assessment practice. It seems to me that such a process is more equitable to all taxpayers.

Based on my strong arguments I provided you with for the most recent re-assessment value, I appeal to the VAB office and to you Mr. Krasinski to reconsider the decision of the tax levying body and leave my 2018 taxes based on the 2017 tax assessment rate.

Thank you very much for your consideration in this very serious matter to me and I await to meet you in January 31, 2019.

Most Sincerely,

Casimer Chlebek



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.

[X] 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 # 2018VB000143AX Parcel ID 6905010069
Petitioner name Casimer Chlebeck
The petitioner is: [X] taxpayer of record [] taxpayer's agent [] other, explain: _____
Property address 652 Key Royale Dr. Holmes Beach, FL

Decision Summary [X] Denied your petition [] Granted your petition [] Granted your petition in part

Table with 4 columns: Value Lines 1 and 4 must be completed, Value from TRIM Notice, Before Board Action, After Board Action. Rows include Just value, Assessed or classified use value, Exempt value, and Taxable value.

*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

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

Signatures and names of Raymond H. Krasinski, Vicki Tessmer, and dates: 11/30/2018, 11/30/18

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.

Manatee County VAB Petition 2018VB000143AX

Findings of Fact:

This Petition involves a challenge to the 2018 just value of a single-family home. Mr. Fallon Bennett appeared for the Manatee County Property Appraiser. The Petitioner, Casimer Chlebeck was not present; however, had requested that his evidence be reviewed in absentia. After recitation of all required statements, the Property Appraiser was sworn, and documentary evidence was received from the Property Appraiser. There was no objection by either party. The Property Appraiser noted the January 1, 2018 just value of \$760,738. The Property Appraiser submitted sworn testimony and evidence in support of the current just value. The Property Appraiser provided a sales comparison approach with four comparable sale properties. The properties had a price range from \$248 per square foot through \$458 per square foot with an average price of \$391 per square foot. It was noted that the subject property is assessed at \$246 per square foot. The Special Magistrate finds the testimony and evidence submitted was relevant, and is admissible. The sales comparison approach is an acceptable methodology under Florida law.

The petition filing indicates that the Petitioner would not be available to personally attend the hearing; however, had requested that his evidence be reviewed in absentia. However, there is no evidence on record to review.

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 the Property Appraiser's presumption of correctness, the Petitioner has the burden to present relevant and credible evidence supporting his/her claim. In the instant case, the Petitioner has not provided any evidence, and has failed to uphold the challenge.

Recommendation: Petition Denied.