

**Vicki Tessmer**

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**From:** James Mnich <jrbm1958@gmail.com>  
**Sent:** Thursday, December 13, 2018 7:33 AM  
**To:** Value Adjustment Board  
**Subject:** Re: Petition 2018VB249 SPECIAL MAGISTRATE RECOMMENDATION DENIED

I would like to have my 5 minutes to plea my case .please let me know the date and time thank u mr. Mnich

On Wed, Dec 12, 2018 at 1:48 PM Value Adjustment Board <[vab@manateeclerk.com](mailto:vab@manateeclerk.com)> wrote:



**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 # 2018VB000249	Parcel ID 1942708609
Petitioner name James Minch The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's agent <input type="checkbox"/> other, explain:	Property address 7444 39 <sup>th</sup> Ct. E Bradenton, FL

**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	220,815	220,815	220,815
2. Assessed or classified use value,* if applicable	220,815	220,815	220,815
3. Exempt value,* enter "0" if none	50,000	50,000	50,000
4. Taxable value,* required	170,815	170,815	170,815

\*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**


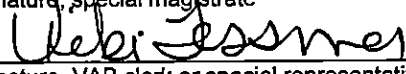
Findings of Fact

See Attached

Conclusions of Law

See Attached

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

	Raymond H. Krasinski	12/9/2018
Signature, special magistrate	Print name	Date
	Vicki Tessmer	12/12/2018
Signature, VAB clerk or special representative	Print name	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>
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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 2018VB000249**

### **Findings of Fact:**

This Petition involves a challenge to the 2018 just value of a single-family residential property. Mr. Brian Teal appeared for the Manatee County Property Appraiser. Mr. James Minch appeared as petitioner. After recitation of all required statements, the parties were sworn, and documentary evidence was received. There was no objection by either party. The Property Appraiser noted the January 1, 2018 just value of \$220,815.

The subject property is a single-family home with 1,590 square feet, built in 2000. In support of the just value, the Property Appraiser provided a sales comparison approach containing four comparable properties. The properties were all similar residential dwellings from the market area of the subject. All of the sales occurred over 2017. The Property Appraiser elaborated on the sales comparison approach noting that the sales ranged in price from \$151 to \$186 per square foot with an average of \$172 per square foot. Additionally, the Property Appraiser noted that the subject property transferred in 2017 for \$295,000 or the equivalent of \$186 per square foot. The 2018 assessment on the subject property equates to \$139 a square foot.

The Petitioner provided sales comparison data in the form of MLS sheets on six single-family homes. Mr. Minch elaborated on the data and explained that most of these were superior to his home and had sold for less. The Property Appraiser Cross-Examined the Petitioner's evidence noting that four of the six MLS sales were from Sarasota County. Petitioner argued that his mailing address was technically called Sarasota and the sales he provided should be relevant.

### **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. The Petitioner has provided credible evidence containing six single-family home sales. The Property Appraiser argued that several of the sales were outside of Manatee County and should not be used. I do not necessarily agree with this premise, as market participants will generally prefer one jurisdiction to another jurisdiction based on some sort of dichotomy. The general area is the same, and the tax burden is similar in both areas. There was no evidence provided or discussed that would specify a market participant's predilection. However, it is generally accepted appraisal practice to try and stay within the same jurisdiction or make other adjustments in a sales comparison analysis. The Petitioner provides no analysis, just the data. While a map was not provided, I am personally aware that two of the sales were quite distant from the subject property. The two sales that were in Manatee County were similar to the subject. For example, one was the same age and street as the subject, it was even slightly larger. It sold for \$150.26 per square foot; however, it has no pool amenity. Generally, the Petitioner's evidence lacks a coherent analysis and argument and is therefore insufficient to warrant disturbing the assessment.

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.