

SEPTEMBER 24, 1997

The Special Master of the Value Adjustment Board, Manatee County, Florida, convened a REGULAR session in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, Wednesday, September 24, 1997, at 9:15 a.m.

Presiding was: Janice M. Matson

Also present was:

Susan G. Romine, Deputy Clerk, representing
R. B. Shore, Clerk of Circuit Court

The hearing was called to order by Ms. Matson.

All witnesses and staff giving testimony were duly sworn.

97-080 JUDITH K. SQUIER - DENIED

Brian Squier objected to assessments on improvements to his property but concurred with the assessment on the land. He reviewed comparables in the area pointing out that he has a frame structure as opposed to stucco, a shingle roof instead of tile, and he has less square footage. He stated the house had termite damage several years ago and needs replacement work.

Eric Scarborough, Property Appraiser's office, provided a map, a listing of comparables as well as a consolidated list of comparables that the petitioner has supplied. He reviewed the comparables submitted by Mr. Squier stating they were not true comparables and, consequently, he could not support a reduced assessment. He stated the property had homestead last year and this represents a 3 percent increase.

Janice Matson, Special Master, stated she will make a recommendation to the Value Adjustment Board (VAB).

97-138 LAP UNZICKER - DENIED

Lap Unzicker stated her property consists of 750 square-feet, not the 902 square-feet listed by the Property Appraiser. The discrepancy is a utility area listed as living space. She also pointed out the structure was built in 1941, not in 1953 as indicated in the Property Appraiser's records. She reported that the property floods during rainy seasons. She argued that the substantial increase in taxes over the last four years is unjustified.

Regarding the discrepancies reported by Ms. Unzicker, Mr. Scarborough stated that only the exterior of the property was measured prior to the hearing. He would be willing to adjust the measurements for the utility room if necessary after inspection. He stated Ms. Unzicker did not provide any evidence to indicate that the property was built in 1941. If the property were built in 1941, it would account for a 5 to 6 percent difference in the assessment. He provided three comparables representing sales in 1995 and 1996 ranging from \$116,000 to \$145,000. He noted subject property is assessed at \$66,550. He stated since 1993 the assessment has increased almost \$12,000. He stated the subject property is single family and properties in the immediate vicinity are mostly duplexes which he took into consideration when making the lower assessment.

Ms. Matson stated she will make a recommendation to the VAB.

97-192 CHARLOTTE ACKEL - DENIED

Petitioner not present; determination based on petition.

James Price, representing the Property Appraiser's office, stated the petitioner is requesting a zero assessment for the structure since it burned down in June 30, 1997. He submitted copy of Florida Statute 192.042 which states the property shall be assessed according to its just value on January 1 of each year. He also submitted evidence of comparable sales in support of the assessed value.

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(Cont'd)

97-036 IRENE M. VONDRASEK - DENIED

Petitioner not present; determination based on petition.

(Note: Additional information presented by Property Appraiser's representative 9/26/97)

MEETING ADJOURNED


There being no further business, the meeting was adjourned.

Attest:

APPROVED:



Clerk



Special Master

Adj: 9:45 a.m.
/eml