

## MARCH 22, 2012

The 2011 Value Adjustment Board, Manatee County, Florida, met in REGULAR SESSION in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, at 10:31 a.m.

Present were:

John Chappie, Chairman  
Joshua Conn, Vice-Chairman  
Robin DiSabatino  
Karen Carpenter  
Wade Thompson

Also present were:

Robert Hoonhout, Value Adjustment Board Attorney  
Vicki Tessmer, Board Records Supervisor,  
representing R. B. Shore, Clerk of Circuit Court

### AGENDA

The agenda of March 22, 2012, and letter to 2011 Value Adjustment Board (VAB) Members. [VA20120322DOC001](#)

### MINUTES

A motion was made by Mrs. DiSabatino, seconded by Mr. Thompson, and carried 5 to 0, to approve the minutes of August 3, 2011. [VA20120322DOC002](#)

### OPENING COMMENTS

Robert Hoonhout, VAB Attorney, read a Meeting Statement outlining the VAB process governed by *Florida Administrative Code (F.A.C.) Rules 12D-9 and 12D-10*. The memorandum also outlined *Florida Statute 193.011*. [VA20120322DOC003](#)

### GOOD-CAUSE/LATE-FILED PETITIONS

Mr. Hoonhout advised that 20 petitions were filed past the deadline date and did not demonstrate Good-Cause for late filing.

A motion was made by Mrs. DiSabatino and seconded by Ms. Carpenter, to uphold the Attorney Special Magistrate's recommendations and to reject without hearings (under the authority of *F.A.C. Rule 12D-9* and VAB Resolution R-11-169, Rules and Procedures of the 2011 Value Adjustment Board), the 20 petitions in the attached list. The motion carried 5 to 0.

[VA20120322DOC004](#)

### INDIVIDUAL REQUESTS FOR RECONSIDERATION

Mr. Hoonhout stated 15 petitioners submitted written objections to the Special Magistrate's Recommendation and have requested reconsideration. Board members were provided notes on each Request for Reconsideration. After the petitioners are heard, the Board will determine which petitions bear further review. Board members were reminded that the statutory criteria must be their guide as to whether the Magistrate's recommendation contained an error in facts, or that the Magistrate made a mistake of law in assessing the case. If Board members find no error in facts, or a mistake of law, the Special Magistrate's recommendation should be upheld.

#### 11-0024 – PAUL T. BANACH

**Paul Banach** stated he mailed the 2011 homestead exemption application to the Property Appraiser's office prior to the March 1st deadline, but the Property Appraiser's office has no record of receipt. He should not be penalized for an error made by the postal services.

#### 11-0051 – WORKMEN'S DEVELOPMENT GROUP LLC

Neither the petitioner, nor petitioner's representative were present, and there was no discussion.

11-0061 – RICHARD J. ABCUNAS

**Richard Abcunas** asserted his River Club home was one of the highest assessed in the neighborhood. His assessment is \$18,000 higher than the assessed values of a model home and another home built six months later. The Property Appraiser's office acknowledged the property, since the home was built, has been over assessed for the pool by \$14,000.

11-0074 – SOURCE MINISTRIES, INC.

**Filamena Vitale-Warmbier**, church representative, objected to the Magistrate's recommendation that Source Ministries LLC be entitled to only a five percent, nonprofit exemption. Source Real Estate Holdings LLC, a for profit entity, purchased the property and is 95 percent owner. The owner plans to donate the remaining 95 percent interest in the property to Source Ministries in 2012; however, presently, the property is used entirely for church purposes.

11-0112 – DONALD G. ZIMMERMAN

**Donald Zimmerman** asserted he did not receive the notice of hearing to appear before the Special Magistrate.

11-0223 – RICHARD GIBERTI

**Richard Giberti** stated the basis of his claim is the just value of his improvements should be the same as an identical home two streets away, built the same by the same builder. He further argued his assessment is incorrect because the wrong lot is highlighted on the Property Appraiser's online aerial photograph.

11-0236 – ROBERT E. BASKETT

**Robert Baskett** stated the Property Appraiser's comparable sales were not accurate and did not consider that the subject home was uninhabitable and in poor condition at the time of the assessment.

11-0380 – DEBORAH S. STANLEY

**Deborah Stanley** stated the Property Appraiser's comparable sales are not similar to her property.

11-0441 – CHARD T. WINHEIM

**Chard Winheim** asserted the Property Appraiser's office "cherry-picked" three comparable sales in the immediate area that were the highest sales per square foot compared to his duplex property. The Property Appraiser's office advised Mr. Winheim they could not use his comparables because they were short sales or foreclosures; however, one of the Appraiser's comparables was a short sale that has a pool, and his property does not have a pool.

11-0442 – CHARD T. WINHEIM

**Mr. Winheim** claimed his comparable sales are more appropriate as to value, and the Property Appraiser used the same comparables as with Petition 11-0441.

11-0443 – CHARD T. WINHEIM

**Mr. Winheim** asserted the Property Appraiser's Comparable Sale 9 was a January 2011 sale and should not have been used.

11-0451 – ELIZABETH G. WINHEIM

**Mr. Winheim**, speaking for his mother, Elizabeth Winheim, stated his comparable sales are more accurate as to location and condition.

11-0452 – ELIZABETH G. WINHEIM

Speaking for his mother, Elizabeth Winheim, **Mr. Winheim** presented the same argument he gave for Petition 11-0451.

Recess/Reconvene. All members present.

**11-0429 – TERRA CEIA BAY CLUBHOUSE & GOLF LLC**

**Whiting Preston**, Property Manager, stated the golf course operation is part of a planned community under a Community Development District with limited development rights. He argued three points: (1) the subject property is within the Terra Ceia residential community that has lost more than 40 percent of its value, and there is no development potential on the golf course or clubhouse; (2) Property Appraiser should not have used a 2003 Analysis and Valuation of Golf Courses and Country Clubs to provide 2011 golf course operations data; and, (3) Property Appraiser should not have used the sale of Heather Hills Golf Course as the primary comparable because the sale could not be certified nor relied upon to establish an appropriate value for analysis.

The Petitioner's appraisal of the property as of January 1, 2011, concludes a value of \$525,000.

**11-0059 – ANDRES MACCHIAVELLO** (via telephone)

**Sophia Macchiavello** stated the value of her home is too high, given the former presence of Chinese drywall and the investment of extensive, financial and medical remediation efforts.

Following the presentations, the Board pulled the subsequent petitions for further review, and a brief discussion ensued on each petition: **11-0223, 11-0429 , 11-0441, 11-0442, 11-0451, and 11-0452.**

**11-0429 – TERRA CEIA BAY CLUBHOUSE & GOLF LLC**

Discussion: Income approach to value used by Property Appraiser; Appraiser placed highest weight on Comparable Sale 1, Heather Hills Golf Course, which was purchased to prevent future development, which is the highest/best use (petitioner does not have this luxury); subject property has development restrictions; difference in location; significant, historic operating loss; these factors were not incorporated into the Magistrate Recommendation; value of Heather Hills breaks down to an unadjusted value of \$64,167 per golf course hole; subject property value is \$54,500 per golf course hole; closer Comparable 3 is \$49,111 per hole; eliminate Heather Hills as a comparable; petitioner's burden of proof was met; etc.

Mr. Hoonhout outlined Board options if it is determined that errors were made and the record lacks substantial, credible evidence to establish a value.

Based on a mistake of fact and law in the work product issue, that they (Property Appraiser) base their income approach on, a motion was made by Mr. Thompson, to eliminate the Heather Hills Comparable 1 and go with the next closest Comparable 3 being \$49,111 (value per golf hole), for a total assessment of \$883,000. The motion was seconded by Mrs. DiSabatino.

Mr. Hoonhout clarified that the Board has found there is substantial and competent evidence to make a change in value for Petition 11-0429.

The motion carried 5 to 0.

**11-0223 – RICHARD GIBERTI**

Discussion: Petitioner's comparables substantiate a reduction in value; etc.

Motion was made by Mrs. DiSabatino to decrease the value by \$20,000 on this property. The motion died for lack of a second.

The Special Magistrate's recommendation was upheld.

**11-0441 – CHARD T. WINHEIM**

Discussion: Petitioner's comparables support an assessment reduction; etc.

Motion was made Mrs. DiSabatino to decrease the value by \$15,000 because the subject property has no pool, and wording added by Mr. Hoonhout to state "and the failure to find an adjustment for the pool." The motion was seconded by Ms. Carpenter and carried 5 to 0.

**11-0442 – CHARD T. WINHEIM**

Discussion: The same action as with Petition 11-0441 is warranted; etc.

Motion was made by Mrs. DiSabatino to decrease the value by \$15,000 because the subject property has no pool, and wording added by Mr. Hoonhout to state "on credible and substantial evidence being seen by the Board." The motion was seconded by Ms. Carpenter and carried 5 to 0.

**11-0451 – ELIZABETH T. WINHEIM**

Discussion: The same action as with Petition 11-0442 is warranted; etc.

Motion was made by Mrs. DiSabatino to decrease the value by \$15,000 because the subject property has no pool and with the same caveat as stated with the motion for Petition 11-0442. The motion was seconded by Ms. Carpenter and carried 5 to 0.

**11-0452 – ELIZABETH T. WINHEIM**

Discussion: Petitioner was told Real Estate Owned and short-sales could not be used as comparables, but Appraiser's office used a short sale; accurate comparables were not used; etc.

Motion was made by Mrs. DiSabatino to decrease the value by \$8,500 on this property. The motion died for lack of a second.

The Special Magistrate's recommendation was upheld.

**ALL REMAINING PETITIONS**

Motion was made by Ms. Carpenter, seconded by Mrs. DiSabatino, and carried 5 to 0, to **uphold** all remaining recommendations of the Special Magistrates, including those petitions in Item 4 (Individual Requests for Reconsideration) that were not removed for additional consideration.

[VA20120322DOC005](#)

**CERTIFICATES OF TAXABLE VALUE FOR REAL AND TANGIBLE PERSONAL PROPERTY**

Motion was made by Mr. Conn, seconded by Mrs. DiSabatino, and carried 5 to 0, to authorize the Chairman to execute the 2011 Certificates of the Value Adjustment Board, Department of Revenue Form DR-488, for both Real and Tangible Personal Property.

[VA20120322DOC006](#)

**PUBLIC COMMENTS**

Issues were summarized by petitioners 11-0024, 11-0074, 11-0112, 11-0223, and 11-0452.

**11-0001 – JOHN AND TAWNIA CARLSON**

Neither the petitioners, nor petitioner's representative were present to speak.

**11-0063 – BILL CHAMBERLAIN**

**Bill Chamberlain** did not object in writing, but contended that his assessed value should be in the range of \$60-65,000 and offered new data to support his claim.

Mr. Hoonhout advised that the Board could not accept any new evidence that was not previously presented to the Special Magistrate.

**BOARD COMMENTS**

Discussion: Board authority is limited under law and procedures that must be adhered to; it is the responsibility of the petitioner to confirm delivery of documents; Clerk maintains a clear correspondence trail; petitioner has final recourse in circuit court; etc.

**MEETING ADJOURNED**

There being no further business, the meeting was adjourned.

Adj: 12:23 p.m.  
/rll

Minutes Approved: August 24, 2012