

Farah Properties, Inc
2950 Aloma Ave
Winter Park, FL 32792
Parcel ID: 04-22-30-0000-00-019

November 5, 2025

VAB Clerk
P.O. Box 38
Orange County Value Adjustment
Orlando, FL 32802-0038

RE: Petition # 2025-00089

Dear VAB Clerk/Counsel,

The Property Appraiser's "Market Value" for 2025 increased over 36% from 2024, with a 43% increase in the land value. This drastic increase in a single year has not been explained or justified by the Property Appraiser. ([see PAO page 4 Historical Value and Tax Benefits](#))

The Property Appraiser clearly noted that he included and based his valuation on the "excess land of approximately 1.5 acres with access to N Ranger Rd¹." ([see PAO Evidence page 3 Addition Comments and page 5 "Land Units" and "Unit Price"](#))

The Property Appraiser's valuation is based on an incorrect description, as the property has no access to N Ranger Boulevard (Ranger) and the 1.5 acres of "excess land" is therefore inaccessible and effectively unusable without access to Ranger. This fact was brought up by Farah at the hearing, however after admitting that there is currently no access to Ranger, the Property Appraiser's justification was: "I'm sure that if you went to the County, they would give you access." (paraphrased oral comment)

Florida Statutes §193.011 (2) states: "The highest and best use to which the property can be expected to be put in the **immediate future** and the **present** use of the property, ..." (emphasis supplied). This statute does not allow for valuing a property on what use **might** be made of a property **if** a permit is granted in the future for the access to open.

The essence of the justification of the Property Appraiser's valuation is that: 1) the property is not currently being put to its "highest and best use", 2) it was presumed that access to Ranger would be granted by Orange County in the future, and therefore calculated the value (i.e. \$10/sf) for the entire three (3) acres, as if the property currently had that access.

¹ The road directly to the East of the property is N Ranger Boulevard, not N Ranger Rd.

Without approval by the Orange County Building Department for a permit to construct access to N. Ranger Boulevard the “highest and best use” of that 1.5 acres currently and in the “immediate future” is its current use, a vacant lot, similar to other unbuildable land like wetlands or a swamp.²

There was no evidence or testimony that the "excess land of approximately 1.5 acres" would have access to Ranger in the future, much less in the “**immediate future**”. Nor was there evidence or testimony of what “highest and best use” could be made of that “excess land” without access to justify a valuation of \$10.00 per square foot.

In conclusion, it is Farah’s position that the Property Appraiser’s valuation inflated the land value by applying a \$10.00 per square foot to the “excess land” that has limited (if any) commercial use options.

Farah respectfully requests the VAB to reconsider their decision in accepting the property appraiser’s valuation which is based on an incorrect description and theoretically higher use of the land that has no access, currently or in the immediate future. once Farah renews its request to Orange County to open access on Ranger (and that request is permitted), the land can then be properly assessed for the “highest and best use”.

Sincerely,

Michelle Farah

Michelle Farah, Ph.D.

321-277-6179

2950 Aloma Avenue
Winter Park, FL 32792

mfarah@winterclubski.com

² Farah had an approved permit in 2015 to construct access to N. Ranger Boulevard, but it was blocked while requesting an M.O.T. (Maintenance of Traffic) permit during construction. ([See 2015 Permit in Documents submitted by Farah](#))

Orange County Property Appraiser – Evidence

Petition #(s): 2025-89



Parcel ID Number: 04-22-30-0000-00-019

Property Name: WINTER CLUB SKI & VILLA TUSCANY

Property Address: 2950 ALOMA AVE

Property Type: OFFICE LOW-RISE

Property Owner: FARAH PROPERTIES INC

Market Area: OFFICE EAST WINTER PARK

Description of Property

Site Size: 3.00 AC (130,680SF) **Number of Stories:** 1 **# of Units:**

Year Built: Actual: 1950 **Effective:** 1978

Gross Building Area: 17,609SF **Net Rentable Area:** 13,971SF

Additional Comments:

The subject property is located near the corner of Aloma Ave and N Semoran Blvd in the city of Winter Park in the East Winter Park Office Submarket. The property has a total of 3 improvements: 1 being a large event hall "Villa Tuscany", 2 is a building that houses 2 indoor ski/snowboard simulation equipment, and 3 is a 2-story office building that is currently being used as storage on the 1st floor and the 2nd floor is an employee lounge/breakroom. The property also has a large amount of land at 3 acres and in the back of the lot behind the improvements is excess land of approximately 1.5 acres with access to N Ranger Rd.

VALUE CONCLUSION

2025 Market Value:	\$2,232,660	Cost Approach:	Considered, Not Derived
2025 Assessed Value:	\$1,799,448	Sales Comparison Approach:	\$3,060,000
2025 Taxable Value:	\$1,799,448	Income Approach:	Considered, Not Derived

Tax Year Values	Land	Building(s)	Feature(s)	Market Value	Assessed Value
2025	\$1,306,800	+ \$862,220	+ \$63,640 =	\$2,232,660 (36%)	\$1,799,448 (10%)
2024	\$916,067	+ \$656,155	+ \$63,640 =	\$1,635,862 (0%)	\$1,635,862 (0%)
2023	\$916,067	+ \$673,989	+ \$46,600 =	\$1,636,656 (5.0%)	\$1,636,656 (5.7%)
2022	\$872,942	+ \$639,534	+ \$46,600 =	\$1,559,076	\$1,548,687

Tax Year Benefits	Tax Savings
2025	\$4,175
2024	\$0
2023	\$0
2022	\$94

2025 Taxable Value and Estimate of Proposed Taxes

Taxing Authority	Assd Value	Exemption	Tax Value	Millage Rate	Taxes	%
Public Schools: By State Law (Rle)	\$2,232,660	\$0	\$2,232,660	3.2010 (-0.47%)	\$7,146.74	23 %
Public Schools: By Local Board	\$2,232,660	\$0	\$2,232,660	3.2480 (0.00%)	\$7,251.68	23 %
Orange County (General)	\$1,799,448	\$0	\$1,799,448	4.4347 (0.00%)	\$7,980.01	25 %
Unincorporated County Fire	\$1,799,448	\$0	\$1,799,448	2.8437 (0.00%)	\$5,117.09	16 %
Unincorporated Taxing District	\$1,799,448	\$0	\$1,799,448	1.8043 (0.00%)	\$3,246.74	10 %
Library - Operating Budget	\$1,799,448	\$0	\$1,799,448	0.3748 (0.00%)	\$674.43	2 %
St Johns Water Management District	\$1,799,448	\$0	\$1,799,448	0.1793 (0.00%)	\$322.64	1 %
			16.0858		\$31,739.33	

2025 Non-Ad Valorem Assessments

Levying Authority	Assessment Description	Units	Rate	Assessment
There are no Non-Ad Valorem Assessments				

Property Features

Property Description

BEG 384.73 FT S OF NE COR OF SE1/4 S 665.76 FT S 89 DEG W 203.95 FT N 615.74 FT TO RD N 76 DEG E 210 FT TO POB IN SEC 04-22-30

Total Land Area

130,617 sqft (+/-) | 3.00 acres (+/-) GIS Calculated

Land

Land Use Code	Zoning	Land Units	Unit Price	Land Value	Class Unit Price	Class Value
1800 - Office Low-Rise	ORG-P-O	130680 Units	\$10.00	\$1,306,800	\$0.00	\$0

Buildings



FAST TRACK

ONLINE SERVICES



English ▾

Details for B15903653

PERMIT INFORMATION:

📍 [View Google Map \(https://maps.google.com?q=2950+Aloma+Ave.+Winter+Park+FL+32792\)](https://maps.google.com?q=2950+Aloma+Ave.+Winter+Park+FL+32792)

PERMIT#	APPLY DATE	NAME	STATUS	ISSUE DATE	EXPIRE DATE
B15903653	10/20/15	Ski Range Curb Cut	Expired	12/16/15	12/16/16
TYPE		SUB TYPE		WORK TYPE	
Commercial Permit		Non-census		Site Work Only	
ADDRESS			PARCEL		
2950 Aloma Ave Winter Park FL 32792			04-22-30-0000-00-019		
DESCRIPTION					
Curb cut and N. Ranger are Winter Park					

ASSOCIATED PROPERTY:

ADDRESS	PARCEL
2950 Aloma Ave Winter Park FL 32792	04-22-30-0000-00-019

PEOPLE DETAILS:

TYPE	NAME	ADDRESS
Contractor	JTI Builders & Roofing (Jan Tukker)	309 Altamonte Commerce Blvd Suite 1516 Florida 32714 Phone: (407) 921-8192
Coordinating Company	Tan Tucker Inc.	Phone: (407) 921-8192
Payee	JT Tukker (Allen A Simmons)	406 Hermitage Dr Florida 32701 Phone: (407) 767-6912

PERMIT INFORMATION:

☰ Collapse All

DESCRIPTION	INFORMATION
☰ Building Safety Info	
Inspector	Charles Peavey
☰ Impact Fee/Concurrency	
Transportation Impact Fee Zone	2

DESCRIPTION	INFORMATION
[-] Required Sub Permits	
Electrical	No
Plumbing	No
Mechanical	No
Gas	
Roof	
[-] Square Footage	
# Stories	0
Enclosed SF	
SF Under Roof Without Wall	
Total Bldg SF	0
Tenant Space SF	
Enclosed Conditioned SF	

PROCESSES AND REPORTS:

[\[-\] Collapse All](#)

- [View Plan Review Comments](#)
- [View Inspection Results \(No Inspections Found\)](#)
- [View Building Permit Form](#)
- [View Certificate of Occupancy Holds](#)

Only 20 Items Per Group Are Shown. Please, Use Above Links For Full List.

PROCESS	STATUS	SCHEDULE DT	DUE DT	REVIEW END DT
[-] Permit Administration				
Expired Permit Intake	Open			
[-] Review				
Dev Eng Review	Approved	11/25/15	12/09/15	12/09/15
Utilities Review	Approved	11/25/15	12/09/15	12/09/15
Fire Review	Approved	11/25/15	12/09/15	12/09/15
Architectural/Lighting Review	Approved	11/25/15	12/09/15	12/08/15
Landscaping Review	Approved	11/03/15		12/04/15
Zoning Review	Approved	11/25/15	12/09/15	12/04/15
Building Review (COM)	Approved	11/25/15	12/09/15	12/01/15
Transportation Planning Review	Approved	11/25/15	12/09/15	12/01/15
Health Review	Approved	11/25/15	12/09/15	11/30/15
Concurrency Review	Approved	11/25/15	12/09/15	11/30/15
EPD Review	Approved	11/25/15	12/09/15	11/25/15
[-] Issuance				

Final Issuance Review	Complete	12/16/15		12/16/15
Final Plan Preparation	Complete	12/16/15	12/16/15	12/16/15
Utilities Customer Service	Complete	11/25/15	12/09/15	12/11/15

[-] Cert. of Occupancy/Completion Holds

Engineering Hold Open

[-] Finalize Permit

TCO Intake Open

Pre Power Intake Open

Search:

DATE	DESCRIPTION	DOC TYPE	FILE TYPE
1/22/2018	Application - .pdf	Application	pdf
1/9/2018	Approved Plan - .pdf	Approved	pdf
5/9/2017	Application - .pdf	Plan Application	pdf
5/4/2017	Application - .pdf	Application	pdf
10/5/2024	10 Extension - ScanFile1481656832218.PDF	Application	PDF
10/4/2024	10 Extension - ScanFile1466511685848.PDF	Application	PDF
6/13/2016	electronic extension letter - B15903653 EL.pdf	Letter	pdf
10/4/2024	Extension application - ScanFile1465837672183.PDF	Application	PDF
10/4/2024	Cover Sheet and Letter - ScanFile1456150708985.PDF	Letter	PDF
12/16/2015	10 complete App - Untitled.pdf	Application	pdf
10/4/2024	Copy of Permit - Report.pdf	Copy of Permit	pdf
10/4/2024	Ready to Issue Letter - Report.pdf	Letter	pdf
11/25/2015	10 Proejct Doc Sheet 02 - 3653.pdf	Application	pdf
10/4/2024	Plan Review Deficiency Comments - Report.pdf	Correspondence	pdf
10/20/2015	NOC - b15903653.pdf	Affidavit	pdf
10/20/2015	10 POA 01 - B15903653 POA.pdf	Application	pdf
10/20/2015	10 Initial App 01 - B15903653.pdf	Application	pdf

FEE INFORMATION:

FEE DESCRIPTION	FEE AMOUNT	BALANCE
COM Submittal Fee	\$54.00	\$0.00
Notice of Commencement	\$10.00	\$0.00
Notice of Commencement PEDS	\$3.00	\$0.00
Zoning Review Fee	\$301.00	\$0.00
Health Plan Review Fee	\$48.00	\$0.00

Fire Plan Review Fee	\$50.00	\$0.00
EPD Plan Review Fee	\$3.00	\$0.00
Dev Eng Plan Review Fee	\$348.00	\$0.00
Extension Fee	\$32.00	\$0.00
Total:	\$849.00	\$0.00

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GORDON & THALWITZER

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AARON THALWITZER
Admitted in FL, D.C.
aaron@brevardlegal.com

November 24, 2025

VIA E-MAIL

Orange County Value Adjustment Board

Re: VAB Counsel's Opinion on Request for Reconsideration
Pet. No.: 2025-00089
Petitioner: Farah Properties, Inc.

Dear Hon. VAB Clerk:

I have reviewed the Request for Reconsideration submitted by petitioner, Farah Properties, Inc. (the "Petitioner"), the Special Magistrate's recommended decision (the "ROD"), and the documentary evidence admitted at the original hearing. The Property Appraiser's Office (the "PAO") has confirmed that it is not submitting a response to this Request for Reconsideration (the "RFR").

1. Background

Petition Number 2025-00089 challenges the 2025 just value of a three-acre property at 2950 Aloma Avenue in Winter Park. The site contains three buildings converted from a former church: (1) an event hall known as Villa Tuscany, (2) a building with two indoor ski/snowboard simulators, and (3) a two-story office building used for storage on the first floor and an employee break area on the second. The PAO's records reflect total net rentable area of 13,971 square feet on a 3.0-acre parcel, of which approximately 1.5 acres behind the improvements is treated as "excess land."

At hearing, the PAO presented an improved sales comparison approach using four office/retail sales and an additional vacant land sales comparison approach, both of which indicated preliminary values substantially above the 2025 just value of \$2,232,660 and the assessed value of \$1,799,448.

The Petitioner presented testimony and exhibits including a property record card, photographs, court documents, record cards for other properties, and "correspondence/permit data regarding the former curb cut along Ranger Boulevard."

The Petitioner argued that:

1. The subject is a "niche" property with low income and limited zoning;
2. The land behind the buildings is effectively landlocked with only Aloma Avenue access and therefore contributes little or no value; and

3. The PAO should have valued the property using an income approach similar to a neighboring property.

The Special Magistrate (“SM”) found that the PAO did not clearly show a cost-of-sale (“COS”) adjustment in its analyses and therefore did not establish the statutory presumption of correctness. However, after reviewing all admitted evidence, the SM concluded that the PAO still provided “the most complete, relevant and credible data” and the most reliable analyses; that the Petitioner’s “market oriented data was very limited” (no sales, land sales, lease data, or operating data supporting an alternative value); and that the Petitioner did not prove by a preponderance of the evidence that the just value exceeded market value or was arbitrarily based on non-uniform appraisal practices. The petition was denied.

2. Request for Reconsideration

The Petitioner’s RFR, dated November 5, 2025, asserts in substance that:

1. The PAO’s 2025 market value reflects a more than 36% increase from 2024, including a 43% land-value increase, which the Petitioner believes has not been justified.
2. The PAO’s description of the property as having “excess land of approximately 1.5 acres with access to N Ranger Rd” is inaccurate because, according to the Petitioner, the property has no actual access to North Ranger Boulevard and the 1.5 acres are therefore inaccessible and effectively unusable.
3. The PAO’s valuation allegedly assumes an unpermitted, future access to Ranger and therefore violates § 193.011(2), Fla. Stat., which requires consideration of the property’s present use and the highest and best use “in the immediate future.” The Petitioner argues that the 1.5 acres should be valued more like unbuildable wetlands until access is actually permitted.
4. The Petitioner concludes that the PAO improperly applied a \$10.00 per-square-foot rate to the “excess land” despite its alleged lack of access and limited commercial utility, and asks the VAB to reconsider its decision accepting that valuation.

The RFR attaches (or re-attaches) the PAO’s evidence pages showing the “excess land” description and historical value/land-value changes, and an Orange County permit record (B15903653) for a curb-cut/access project on Ranger that was issued in 2015 and later expired without completion.

3. PAO Response

The PAO has elected not to file a response to this RFR. Under the VAB’s local procedures, the absence of a substantive response may give rise to an inference that a facially legally sufficient RFR is meritorious, but VAB counsel must still evaluate the RFR under applicable law and the evidentiary record.

4. Applicable Law and Local Procedures

1. Under § 194.301, Fla. Stat., the property appraiser's assessment is presumed correct if the appraiser shows that the assessment was arrived at by complying with § 193.011, Fla. Stat., and professionally accepted appraisal practices. Once the presumption attaches, the burden shifts to the taxpayer to prove by a preponderance of the evidence that the assessment does not represent just value or is arbitrarily based on different appraisal practices applied to comparable property.
2. Rule 12D-9.027(2)(a), F.A.C. provides that the presumption of correctness is not established unless the evidence proves compliance with § 193.011 and professionally accepted appraisal practices, including mass-appraisal standards where appropriate.
3. Section 193.011, Fla. Stat., requires the property appraiser (and reviewing tribunals) to consider eight enumerated criteria when determining just value, including the highest and best use to which the property can be expected to be put in the immediate future, the present use, location, quantity and quality of land, and other relevant factors.
4. Under the VAB's local procedures on requests for reconsideration:
 - a. Each party may file one RFR and one response per recommendation.
 - b. Evidence not offered at the hearing may not be included or relied upon in an RFR or response.
 - c. VAB counsel is to review RFRs and responses, determine compliance with procedures, and may grant reconsideration or recommend denial to the VAB.
 - d. A lack of substantive response can support an inference that a facially legally sufficient RFR has merit, but the Board remains bound by applicable statutes, rules, and the evidentiary record.

5. Analysis

A. Legal sufficiency of the RFR

The RFR does more than simply disagree with the outcome; it identifies a specific alleged factual error (the description of 1.5 acres as excess land "with access to N Ranger Rd") and a legal argument under § 193.011(2), Fla. Stat., regarding highest and best use. On its face, therefore, the RFR is sufficiently specific to warrant review under the local procedures.

However, the question is whether, upon reviewing the ROD and hearing record, the asserted errors are borne out and are material to the SM's ultimate conclusions.

B. Whether the ROD rests on an incorrect assumption about Ranger access

The Petitioner is correct that the PAO's evidence described "excess land of approximately 1.5 acres with access to N Ranger Rd," and this description is echoed in the ROD's summary of the PAO's property description.

At the same time, the ROD expressly recites the Petitioner's testimony that:

- The only current access to the property is from Aloma Avenue;
- The rear "excess land" is landlocked and, in the Petitioner's view, has no value and even creates maintenance and safety liabilities; and
- Prior efforts to re-open a driveway to Ranger, including a 2015 attempt associated with a permit, were unsuccessful, though the Petitioner hopes to try again in 2026.

The ROD therefore demonstrates that the SM was aware of, and considered, the Petitioner's position that there is currently no Ranger access and that the excess land is effectively landlocked. The ROD's reference to "excess land ... with access to N Ranger Rd" appears to be drawn from the PAO's description, but any ambiguity is cured by the later, detailed discussion of the Petitioner's contrary evidence and testimony. There is no indication that the SM mistakenly believed there was an existing, permitted access at the time of valuation.

C. Highest and best use and § 193.011(2), Fla. Stat.

The ROD notes that the PAO considered the property to be under-utilized and analyzed it both "as improved" and on a vacant-land basis, concluding that the overall value was well supported by market evidence even under conservative assumptions.

The Petitioner argues that, because the 1.5-acre area behind the buildings lacks current access, its "highest and best use" in the immediate future cannot reflect a redevelopment scenario and should be valued as essentially unbuildable land until access is actually granted.

The ROD, however, does not base its conclusions solely—or even primarily—on a speculative assumption that access would be granted. Instead, the decision emphasizes:

- The strength and quantity of the PAO's market data (multiple improved and vacant-land sales),
- The magnitude by which those indicators exceeded the assessed just value, and
- The complete absence of competing sales, land-sale, lease, or operating-income data from the Petitioner to support an alternative value, even assuming diminished utility of the rear acreage.

In other words, the SM concluded that, on the record presented, the PAO's analyses were still the best available evidence of just value—despite the unresolved questions about access and despite finding that the PAO had not clearly shown its COS adjustment and therefore lacked the presumption of correctness.

The RFR reiterates the Petitioner’s highest-and-best-use argument and supplies a more detailed printout of the 2015 curb-cut permit history. But correspondence and permit data regarding the former curb cut were already part of the Petitioner’s hearing exhibits and are discussed in the ROD. The RFR thus does not identify new record evidence that the SM failed to consider; it simply expresses disagreement with how that evidence was weighed.

D. Magnitude of the 2024–2025 increase

The RFR points to a 36% overall value increase and 43% land-value increase between 2024 and 2025. Those figures come directly from the PAO evidence and were before the SM. The ROD, however, correctly focuses on just value as of January 1, 2025, supported by market sales and land data. A significant one-year increase, standing alone, does not establish that the resulting value exceeds just value or violates § 193.011; it may simply reflect changes in market conditions or prior under-valuation.

The RFR does not tie the percentage increases to any specific sales, cost, or income data showing that the 2025 just value exceeds market value; nor does it demonstrate that similarly situated properties were valued differently using non-uniform practices.

E. Effect of the PAO’s lack of response

Because the PAO elected not to respond, the local procedures permit an inference that a facially legally sufficient RFR may be meritorious.

In my view, this inference is overcome by the contents of the ROD and the existing hearing record. The SM clearly recognized and summarized the Petitioner’s core arguments about lack of Ranger access, landlocked excess acreage, limited income, and zoning constraints, yet found that the Petitioner had not provided the market-based evidence necessary to carry its burden—whether or not the PAO enjoyed a presumption of correctness.

The RFR does not show that the SM misunderstood the facts, misapplied § 193.011 or § 194.301, or failed to consider a critical piece of admitted evidence. Instead, it re-argues points already presented at hearing and challenges the weight assigned to evidence, which is within the SM’s discretion.

6. Recommendation

For the reasons above, I conclude that:

1. The RFR is sufficiently specific to warrant review but does not demonstrate a material factual or legal error in the ROD;
2. Any ambiguity in the ROD’s initial description of the “excess land” is cured by the later findings acknowledging the lack of current Ranger access and the prior unsuccessful permit efforts; and
3. The Petitioner still has not met its burden to show, based on competent, substantial record evidence, that the 2025 just value exceeds market value or was derived from non-uniform appraisal practices.

Accordingly, I recommend that the VAB deny the Request for Reconsideration of Petition Number 2025-00089 and allow the Special Magistrate's recommended decision to stand.

GORDON & THALWITZER

A handwritten signature in blue ink, appearing to read "Aaron B. Thalwitzer". The signature is fluid and cursive, with a large initial "A" and "T".

Aaron B. Thalwitzer, Esq.