

December 30, 2025

RE: Request for Reconsideration/Petition 2025-03197

TO: Orange County Value Adjustment Board

According to the Florida Department of Business and Professional Regulation, Special Magistrate Glen Kemp's license location is listed with the Orange County Property Appraiser's office. He was previously employed or is currently employed by the Orange County Property Appraiser, according to DBPR. His license, RZ1178, has a listed business address of 200 South Orange Ave., Suite 1700, Orlando, FL 32810, as of my hearing on December 12, 2025. I was not made aware of this possible conflict.

I do not feel comfortable with the fact that Mr. Kemp did not disclose this possible conflict of interest before proceeding with the hearing and providing a ruling to the VAB. Was he trying to hide this information? If so, how can he be considered an impartial participant? An investigation complaint has been filed for review #C6404.LRZ1178. Additional information can be verified in reference to this number by contacting:

Department of Business and Professional Regulation Division of Real Estate- Complaint Section  
400 West Robinson Street, Suite N801  
Orlando, Florida 32801  
Voice (407) 481-5662  
Fax 407)317-7245  
[DREComplaints@myfloridalicense.com](mailto:DREComplaints@myfloridalicense.com)

Please review the information provided below.



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LICENSEE SEARCH OPTIONS

8:28:36 AM 12/29/2025

Data Contained In Search Results Is Current As Of 12/29/2025 08:27 AM.

Search Results - 4 Records

Please see our [glossary of terms](#) for an explanation of the license status shown in these search results. For additional information, including any complaints or discipline, click on the name.

License Type	Name	Name Type	License Number/ Rank	Status/Expires
Real Estate Broker or Sales	<a href="#">KEMP, GLEN ELTON</a>	Primary	459822 Sales Associate	Null and Void 09/30/1995
Main Address*: 6650 BASS HWY ST CLOUD, FL 34771-8524				
Certified General Appraiser	<a href="#">KEMP, GLEN J</a>	Primary	RZ1178 Gen Appraiser	Current, Active 11/30/2026
License Location Address*: 200 SOUTH ORANGE AVENUE ORLANDO, FL 32810 Main Address*: 436 SNOOK PLACE COCOA, FL 32927				
Real Estate Broker or Sales	<a href="#">KEMP, GLEN J</a>	Primary	449824 Sales Associate	Null and Void 03/31/1999
Main Address*: 436 SNOOK PLACE COCOA, FL 32927				
Real Estate Broker or Sales	<a href="#">KEMP, GLEN JEFFERY</a>	Primary	410097 Sales Associate	Null and Void, 09/30/1999
Main Address*: 609 TIMBER POND DR BRANDON, FL 33510-2936				

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\* denotes

Main Address - This address is the Primary Address on file.  
Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).

License Location Address - This is the address where the place of business is physically located.

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

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8:33:26 AM 12/29/2025

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**LICENSEE DETAILS**

**Licensee Information**

Name:	KEMP, GLEN J (Primary Name)
Main Address:	436 SNOOK PLACE COCOA Florida 32927
County:	BREVARD
License Location:	200 SOUTH ORANGE AVENUE SUITE 1700 ORLANDO FL 32810
County:	ORANGE

**License Information**

License Type:	Certified General Appraiser
Rank:	Gen Appraiser
License Number:	RZ1178
Status:	Current,Active
Licensure Date:	01/03/1992
Expires:	11/30/2026

**Special Qualifications**

**Qualification Effective**

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**Alternate Names**

ORANGE COUNTY PROPERTY APPRAISER
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 Select Year: 2025 

## The 2025 Florida Statutes

Title XXXII

Chapter 455

[View Entire Chapter](#)
**REGULATION OF PROFESSIONS AND OCCUPATIONS**
**BUSINESS AND PROFESSIONAL REGULATION: GENERAL PROVISIONS**
**455.275 Address of record.—**

(1) Each licensee of the department is solely responsible for notifying the department in writing of the licensee's current mailing address, e-mail address, and place of practice, as defined by rule of the board or the department when there is no board. A licensee's failure to notify the department of a change of address constitutes a violation of this section, and the licensee may be disciplined by the board or the department when there is no board.

(2) Notwithstanding any other provision of law, service by regular mail or e-mail to a licensee's last known mailing address or e-mail address of record with the department constitutes adequate and sufficient notice to the licensee for any official communication to the licensee by the board or the department except when other service is required pursuant to s. 455.225.

(3)(a) Notwithstanding any provision of law, when an administrative complaint is served on a licensee of the department, the department shall provide service by regular mail to the licensee's last known address of record, by certified mail to the last known address of record, and, if possible, by e-mail.

(b) If service, as provided in paragraph (a), does not provide the department with proof of service, the department shall call the last known telephone number of record and cause a short, plain notice to the licensee to be posted on the front page of the department's website and shall send notice via e-mail to all newspapers of general circulation and all news departments of broadcast network affiliates in the county of the licensee's last known address of record.

History.—s. 16, ch. 94-119; s. 14, ch. 2010-106; s. 7, ch. 2012-72; s. 15, ch. 2012-212.

Second Issue: Mr. Kemp reports the following facts.

1. His statement in paragraph 1 of his Finding of Facts for Petition 2025-03197, the subject recent sale price (\$485,000) exceeds market value (\$455,450), is misleading or incorrect. He failed to include the mandatory 10% COS deduction in this calculation.

See the last paragraph:

Conclusion of law for Petition 2025-03197:

Special Magistrate Conclusion of Law for Petition 2025-03197:

**(After applying the mandatory 10% COS adjustment)**

If he applies a **mandatory 10% COS adjustment**, it appears the math on his market value statement is incorrect. The petition parcel sold in July 2024 for \$485,000, less the 10% COS adjustment, would indicate a market value of **\$436,500 as of January 1, 2025**, which is less than the **\$455,450** stated in his statement of fact. **(The Market value of this sale should be \$436,500, according to the Special Magistrate's Conclusion of Law Statement he provided.)**

2. The sale comparable 3 used by the Property Appraiser's office, according to the Special Magistrate's statement on (Line-item adjustments should not exceed 10%), but he allowed a 27% sf/size adjustment for sale comparable 3 (**2356 sf divided by 1853 sf = 27%**, the square foot size adjustment for living area). The difference in property size falls outside Mr. Kemp's recommendations. The sale comparison 3 used by the Property Appraiser is much larger, featuring a 2-story pool home; the subject lacks a second story and a pool. This is not a true comparison.
3. According to the (Special Magistrate's finding of fact for petition 2025-03197) report, the Property Appraiser had a math error, and (**The SM disagrees with the PA's assigned weights**). Contrary to what he did (the SM assigned equal weight (25%) to all four sales), in his adjusted value (subject sale \$485,000, comp 1 \$478,00, comp 2 \$505,000, and comp 3 \$554,820) = \$2,022,820 (\$2,022,820 divided by 4 = **\$505,705**), the adjusted value he recommended to the VAB. SM Kemp contradicts himself in his calculation methodology as the PA, by giving equal weight 25% to all 4 sales. If he disagreed with the PA's use of equal weight in the PA's sale analysis formula, why would he make the same mistake in the estimate? In my opinion, including the sale comp number 3, a 2-story sale that is not a true comparable property to the petitioned property, is incorrect due to reason number 2, as it is not a true comparable.
4. All 3 approaches to value were not provided. (**193.011 Factors to consider in deriving just valuation. —In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the Property Appraiser shall take into consideration the following factors**) As considerations stated under 193.011 (5), the cost of said property, and (7) income from said property. The Property Appraiser failed to provide a cost or income approach value, and there was no reason for exclusion provided or discussed in Mr. Kemp's recommendation to the VAB. I feel that is a critical error under the presumption of correctness in Mr. Kemp's report. I feel the Special Magistrate's report is incomplete and biased.
5. No weight given to petitioners' info, including record card with a \$170,000 land valuation as discussed, producing a 38% land to building ratio that is not standard procedure in the Orange County Property Appraiser's CAMA valuation model, used to produce equitable values throughout the county. The Orange County Property Appraiser used an incomplete model in their valuation. By not including the solar panels within their model, they are not accounting for the cost of these improvements, which range from \$15,000 to \$40,000 or more. By not including this calculation within their model, this is one more reason not to trust Mr. Kemp's decision that (**The PA established the presumption of correctness**). **This would be similar to not including garages, pools, screen enclosures, or sheds within their valuation model (missing value or tax dollars and unfair appraisals)**. Additionally, Mr. Kemp failed to consider the petitioner's three sales, which are more comparable in size, as they are all the exact same model home with only a 1-year age difference. His statement in the recommendation report was (**The PET also provided a 22-page document as evidence. The SM reviewed this and found nothing compelling to warrant a reduction in the subject's market value.**) Based on this statement, I assume Mr. Kemp found no evidence to support the change in value, but he recommended a reduction to **\$505,705** - \$50,571 = \$455,134, as shown on form DR-485V.
6. I do not believe the PAO office provided sufficient information to retain the presumption of correctness as stated in Mr. Kemp's report they failed to recognize the cost and income approaches to value under 193.011, and the math errors as stated in Special Magistrates Kemp's

report, the use of a 2-story comparable as noted in Mr. Kemp's statement to the improper weighting PAO sale comp 3 should not be considered as it falls outside multiple parameters and is not a true comparison. For the reasons listed, it has led me to lose faith in the process.

To sum it up, the non-disclosure that the Property Appraiser's representative previously worked with Special Magistrate Kemp at the Orange County Property Appraiser's Office, the Property Appraiser's office did not recognize the cost or income approaches to value, and the math errors made to the sale comparables have caused me to have no faith in the process.

At this time, I would formally request that Special Magistrate Kemp recuse himself due to his previous relationship with the Orange County Property Appraiser and previous work relationship with Charles Gibson, as they may have both been employed by the Orange County Property Appraiser during the same time period or worked together. I do not feel comfortable with this situation. I would like to request that a Special Magistrate, unrelated to either party and not associated with the Orange County Property Appraiser's office, review the petition and all the evidence submitted.

**193.011 Factors to consider in deriving just valuation.**—In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:

(1) The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;

(2) 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, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;

(3) The location of said property;

(4) The quantity or size of said property;

(5) The cost of said property and the present replacement value of any improvements thereon;

(6) The condition of said property;

(7) The income from said property; and

(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of

realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

**History.**—s. 1, ch. 63-250; s. 1, ch. 67-167; ss. 1, 2, ch. 69-55; s. 13, ch. 69-216; s. 8, ch. 70-243; s. 20, ch. 74-234; s. 1, ch. 77-102; s. 1, ch. 77-363; s. 6, ch. 79-334; s. 1, ch. 88-101; s. 1, ch. 93-132; s. 1, ch. 97-117; s. 1, ch. 2008-197.

**Note.**—Former s. 193.021.



DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION

DR-485V
R. 11/23
Rule 12D-16.002 F.A.C.
Eff. 11/23

County

The actions below were taken on your petition.

These actions are a recommendation only, not final
These actions are a final decision of the VAB
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.

Petition # Parcel ID
Petitioner name
The petitioner is: taxpayer of record taxpayer's representative
other, explain:

Decision Summary 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 (Value presented by property appraiser Rule 12D-9.025(10), F.A.C.), 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 Conclusions of Law

Findings of Fact

Conclusions of Law

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

Signature, special magistrate Print name Date

Signature, VAB clerk or special representative Print name Date

If this is a recommended decision, the board will consider the recommended decision on at

Address

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call or visit our website at.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board Print name Date of decision

Signature, VAB clerk or representative Print name Date mailed to parties

### **Findings of Fact for Petition 2025-03197:**

#### Special Magistrate (SM) Findings of Fact for Petition 2025-03197:

The subject of this petition is a one-story single-family residence with a GLA of 1,853 SF, located at 119 Diseree Aurora Street in Winter Garden. This home was built in 2002, has 4 BR/2.0 BA, and a 2-car garage. The subject lot size is 10,197 SF (0.23 acres). The tax parcel number is 15-22-27-4890-00-810. The subject SFR sold in July 2024 for \$485,000 (\$261.74/SF of GLA). The subject 01/01/2025 Market Value = Assessed Value = Taxable Value = \$455,440 (\$245.79/SF of GLA). The SM noted that the subject recent sale price (\$485,000) exceeds its 01/01/25 market value (\$455,450).

#### PA Sales Comparison Approach:

The PA provided a sales location map on page 9, followed by a sales grid with three sales on page 10. All three sales are located in the subject's subdivision. The sale date range was from 05/16/24 to 10/17/24. No market conditions (time) adjustments were applied. The subject and Sale 1 were both built in 2002, while Sales 2 and 3 were built in 2001. No age adjustments were warranted/applied. The subject and Sales 1 and 2 all have 1,853 SF of GLA. Sale 3 has 2,356 SF of GLA. Sale 3 was adjusted by a minus \$60/SF of GLA (reasonable). The subject and Sales 1 and 2 all have four bedrooms and two full baths. Sale 3 was adjusted by a minus \$5,000 for its extra half-bath (reasonable). The subject and all three sales have two-car garages (no adjustments warranted). The 10% line item, 15% net, and 25% gross adjustment guidelines were not exceeded. The adjusted sale prices were \$478,000 for Sale 1, \$505,000 for Sale 2, and \$554,820 for Sale 3. The PA assigned equal weight to each sale, yielding an Indicated Value by the Sales Comparison Approach of \$512,607 (not \$512,094 as listed in the Sales Grid). The SM disagrees with the PA's assigned weights. While the PA objected to the petitioner's use of the subject sale as a comp, the PA sees no reason why the most recent subject sale (July 2024) for \$485,000 should not be considered.

Sale 1 required no adjustments – it is nearly identical to the subject and yielded the lowest adjusted sale price (\$478,000). Sale 3 required the most adjustments (line-item, net, and gross). Adding the subject's 07/24 sale at \$485,000 as Sale 4, the SM assigned equal weight (25%) to all four sales. weight to Sale 1 and 30% each to Sale 2 and Sale 3. The revised indicated value via the Sales Comparison Approach is \$505,705. This is the subject's revised fee simple market value.

#### Petitioner (PET) Evidence:

The petitioner (PET) provided a 5-page document as evidence. The first page is a sales grid that includes the subject as Sale 1. It is best practice to provide at least three comparable sales that are not the subject property. PET Sale 3 was PA Sale 2. This sale included solar panels that are considered personal property by OCPA (no realty value assigned). Therefore, the PA did not adjust for the Sale 2 solar panels, while the PET deducted \$15,000 for them. While the buyer may have attributed value to the solar panels, establishing their contributory value is not currently within the scope of the PA's residential mass appraisals. The PET also provided a 22-page document as evidence. The SM reviewed this and found nothing compelling in it to warrant a reduction in the subject's market value. The PET also provided a 1-page rebuttal document in which assessment levels were discussed. The PA is tasked with researching and analyzing recent sale comps. A variety of reasons exist to explain why the PA assessments may vary among otherwise similar homes (e.g., portability and when the homestead exemption was filed).

### **Conclusions of Law for Petition 2025-03197:**

#### Special Magistrate Conclusions of Law for Petition 2025-03197:

The SM views the PA's revised sales comparison approach to be credible and reliable. The PA established its presumption of correctness. The PET was not able to overcome the PA's presumption of correctness. However, after applying the mandatory 10% COS adjustment, the subject's revised just value = \$505,705 - \$50,571 = \$455,134. This just value is less than the subject's 01/01/25 market value of \$455,440. Therefore, a value reduction is warranted, and the petitioner's request for relief is granted.

Standard References: FS 193.011, FS 194.301, FS 194.034(2), FS 194.035(1)



GORDON & THALWITZER

ATTORNEYS AT LAW

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Phone 321.799.4777 • Fax 321.735.0711

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AARON THALWITZER  
Admitted in FL, D.C.  
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January 12, 2026

**VIA E-MAIL**

Orange County Value Adjustment Board

Re: Opinion on Request for Reconsideration  
Pet. No.: 2025-03197  
Petitioner(s): Kimura Calvin Jr., Kimura Cathy, Kimura Brianne, & Kimura Parker

Dear Hon. VAB Clerk:

I have reviewed the petitioner's Request for Reconsideration (the "RFR") for Petition No. 2025-03197, together with the special magistrate's Recommended Decision and the hearing record. The Property Appraiser's Office (the "PAO") did not respond. This opinion addresses the petitioner's challenge to the special magistrate's qualifications and the substantive objections to the valuation analysis.

**I. Background**

The subject is a one-story, single-family residence of approximately 1,853 square feet of living area, built in 2002 on a 0.23-acre lot in Winter Garden. The property sold in July 2024 for \$485,000. For the 2025 tax year, the PAO placed the just value, assessed value, and taxable value at \$455,440.

At the hearing, the PAO presented a sales comparison approach using three sales from the same subdivision. Two of the comparables were the same model as the subject; the third was a somewhat larger two-story pool home. The PAO adjusted the third sale downward for its larger size and extra bath. The special magistrate found those adjustments reasonable and concluded that the PAO's line-item, net, and gross adjustment guidelines were not exceeded.

The special magistrate also treated the subject's own July 2024 sale as a fourth indicator. The special magistrate assigned equal weight to the three adjusted comparable sales and the subject sale, which yielded an indicated value of \$505,705. Applying the required 10% cost-of-sale adjustment, the special magistrate concluded that the appropriate just value was \$455,134 and recommended a reduction from the PAO's original just value of \$455,440 to \$455,134. The special magistrate found that the PAO's revised analysis complied with section 193.011, Florida Statutes, and professionally accepted appraisal practice, and that the PAO retained its presumption of correctness under section 194.301.

In the RFR, the petitioner raises two broad categories of arguments. First, the petitioner asserts a conflict of interest based on Florida Department of Business and Professional Regulation license records allegedly showing that the special magistrate has some association with the Orange County Property Appraiser. Second, the petitioner raises a series of alleged errors in the valuation analysis, including use of the third comparable sale, application of cost-of-sale, lack of separate cost and income approaches, treatment of solar panels, and weighting of the evidence.

## **II. Alleged Conflict of Interest**

The RFR contends that DBPR license records show the special magistrate's license location and alternate name referencing the property appraiser and that this purported association was not disclosed at hearing. On that basis, the petitioner asks that the special magistrate be recused and that a new special magistrate hear the case.

Rule 12D-9.020, F.A.C., prohibits a special magistrate from being an employee or agent of the property appraiser or a taxing authority while serving as a special magistrate. The rule does not bar service by every person who had a prior professional relationship with a property appraiser, nor does it require disqualification based solely on an address or reference appearing in licensing records. It is the VAB's responsibility, at the time of appointment, to ensure that special magistrates meet the rule's qualifications.

The RFR relies only on the face of the licensing information and does not show that the special magistrate was actually employed by, or acting as an agent for, the PAO when serving as a special magistrate in this petition. The petitioner also did not raise any objection at or before the hearing, even though license records are publicly available. Raising the issue for the first time after an unfavorable result weighs against setting aside the recommendation absent clear evidence of disqualifying bias.

Nothing in the hearing audio or the Recommended Decision suggests that the special magistrate acted as an advocate for the PAO or failed to treat the parties even-handedly. The special magistrate in fact recommended a small reduction in just value in the petitioner's favor. On this record, there is no basis to conclude that Rule 12D-9.020, F.A.C., was violated or that the special magistrate was biased. I therefore do not recommend granting the request for recusal or a rehearing.

## **III. Substantive Valuation Issues**

The RFR then lists several supposed errors in the special magistrate's valuation analysis. In my view, these assertions reflect disagreement with appraisal judgment rather than legal or factual error.

1. **Cost-of-sale and sale-price comparison:** The petitioner argues that there is a contradiction between the special magistrate's statement that the subject's \$485,000 sale price exceeds the original just value and the final recommendation of a slightly lower just value after cost-of-sale. There is no mathematical error. The observation about the sale price simply compares \$485,000 to the original \$455,440. The final just value of \$455,134 reflects the required 10 percent cost-of-sale deduction from the reconciled indicated value. Any tension between the preliminary remark and the final figure is not outcome-determinative and does not warrant reconsideration.

2. **Use of the larger third comparable sale:** The petitioner contends that the third sale is not a proper comparable because it is a larger two-story pool home and that the difference in square footage violates a “10 percent” standard. The special magistrate, however, found that the size and bath adjustments applied to that sale were reasonable and that the net and gross adjustments remained within the PAO’s guidelines. The 10% figure in the Recommended Decision refers to net adjustment to sale price, not the ratio of living areas. Comparable sales analysis routinely involves adjusting larger or smaller homes to the subject. The choice to include Sale 3 and the magnitude of the adjustments applied are appraisal judgments that fall within the special magistrate’s discretion.
3. **Weighting of sales and use of the subject’s own sale:** The petitioner asserts that the special magistrate contradicted himself by criticizing the PAO’s weighting and then applying equal weight to the four indicators. In fact, the special magistrate disagreed with the PAO’s original weighting, revised the analysis by adding the subject’s own sale as a fourth indicator, and then chose equal weighting as his own reconciliation method. That is a legitimate independent judgment, not an inconsistency.
4. **Lack of separate cost and income approaches:** The petitioner argues that the PAO and the special magistrate were required to present separate cost and income approaches under section 193.011. That statute requires consideration of several factors, including cost and income, where applicable, but it does not require each factor to be quantified in a distinct valuation approach in every case. For an owner-occupied single-family residence like the subject property, the sales comparison approach is generally most appropriate. The special magistrate’s reliance on a well-supported sales comparison analysis is consistent with section 193.011 and with professionally accepted appraisal practice.
5. **Land-to-building ratio, solar panels, and petitioner’s sales:** The petitioner challenges the PAO’s land-to-building allocation, argues that the CAMA system fails to capture value for solar panels, and contends that the special magistrate should have adopted the petitioner’s model-match sales. The Recommended Decision explains that, in the PAO’s mass-appraisal system for residential property, solar panels are treated as personal property and not valued as part of the real estate. It also reflects that the special magistrate carefully reviewed the petitioner’s written submission and nevertheless found the PAO’s revised analysis more persuasive overall. Under section 194.301 and Rule 12D-9.030, F.A.C., the special magistrate is charged with weighing competing evidence. The fact that the petitioner would have weighted the evidence differently does not make the decision erroneous or biased.
6. **Alleged failure of the PAO to maintain the presumption of correctness:** Finally, the petitioner argues that these various concerns show that the PAO did not maintain its presumption of correctness. The special magistrate expressly found that the PAO’s revised sales comparison approach complied with section 193.011, that the sales were properly verified and adjusted, and that the resulting value was supported by competent, substantial evidence. He then applied the cost-of-sale adjustment in the petitioner’s favor and recommended a modest reduction. On this record, there is no basis to overturn that determination.

#### **IV. Conclusion and Recommendation**

The RFR does not demonstrate that the special magistrate was disqualified under Rule 12D-9.020, F.A.C., or that he misapplied sections 193.011 or 194.301, Florida Statutes. The challenges to his analysis of the comparable sales, his application of cost-of-sale, and his treatment of the petitioner's evidence represent disagreements with appraisal judgment, not clear factual or legal error.

Accordingly, it is my opinion that the VAB should deny the Request for Reconsideration for Petition No. 2025-03197 and proceed to consider adoption of the special magistrate's Recommended Decision, including the recommended just value of \$455,134.

Sincerely,

**GORDON & THALWITZER**



Aaron B. Thalwitzer, Esq.