

TO: VAB Clerk msaya@ocpafl.org

FROM: Nick Durante nick@duranteappraisers.com 407-310-6334

RE: Request for Reconsideration - Property Account # **21-22-27-6104-01-420**

DATE: 1/8/2026

SUBJECT: Request for Reconsideration of Recommended Decision Dated 01/07/2026 Petition #2025-00979

Introduction: I am requesting reconsideration of the Value Adjustment Board's Recommended Decision for the above-referenced property, issued on 01/07/2026.

Erroneous Findings: The decision correctly determined the POA failed to account for 10% COS in the assessment of the property. However, the Recommended Decision worksheet incorrectly calculates the 2025 values for the home as it provides no calculations based on the actual year in which the error is introduced, which is 2024 and not 2025. The adjusted 2025 Just Value of \$739,000 provides for no net effect upon the 2025 assessed value. This occurs when a home moves beyond the very first year that it is assessed as an improved property with homestead and portability, creating the baseline for all assessed values going forward. The injury created by the determination that COS was not properly accounted for begins in 2024 and carries forward into 2025. No adjustments to Just Values will affect Assessed / Taxable Values unless the adjustment is so great that the Just Value drops below the Assessed Value.

Legal Violations: This finding violates Section **197.122 Lien of taxes; application:**

*(3) A property appraiser may also correct a **material mistake of fact relating to an essential condition of the subject property to reduce an assessment if to do so requires only the exercise of judgment as to the effect of the mistake of fact on the assessed or taxable value of the property.***

(b) The material mistake of fact may be corrected by the property appraiser, in the same manner as provided by law for performing the act in the first place only within 1 year after the approval of the tax roll pursuant to s. 193.1142. If corrected, the tax roll becomes valid ab initio and does not affect the enforcement of the collection of the tax. If the correction results in a refund of taxes paid on the basis of an erroneous assessment included on the current year's tax roll, the property appraiser may request the department to pass upon the refund request pursuant to s. 197.182 or may submit the correction and refund order directly to the tax collector in accordance with the notice provisions of s. 197.182(2). Corrections to tax rolls for previous years which result in refunds must be made pursuant to s. 197.182.

Argument: The evidence presented at the hearing showed the calculation of any correction to the current tax year must begin with a re-rating of the 2024 Just Value and Assessed Value first and then carried forward to the current year.

NOTE: Neither this reconsideration request, as well as the 2025 Petition request any retroactive corrections from the VAB, and only wish to ensure that the financial injury created by failure to properly consider COS identified in the findings is calculated for maximum relief to the taxpayer in the 2025 tax roll. Should the PAO choose to honor the findings of two consecutive Magistrates who both confirm that COS was not properly considered in the formulation of Just Value and Assessed Values, and agree to perform re-rating retroactively, no additional actions may be needed on the part of the VAB.

Requested Relief: I request the VAB reduce the assessed value to \$513,118 based on the following calculations:

Erroneous 2024 Market Value (not considering the 10% COS) - \$722,628 (vs SP of \$798,800)

2024 Market Value (considering 10% COS) - \$718,920 (90% of \$798,800)

2024 Assessed Value (factoring this reduction) = 502,365 - 3708 = \$498,657

Published increases in assessed values for 2025 for subject property - 2.9%

Calculated Assessed Value for 2025 = \$498,657 + 2.9% = \$513,118

Decision Summary <input type="checkbox"/> Denied your petition <input checked="" type="checkbox"/> Granted your petition <input type="checkbox"/> 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	747,300.00	747,300.00	739,000.00
2. Assessed or classified use value,* if applicable	516,934.00	516,934.00	516,934.00
3. Exempt value,* enter "0" if none	50,722.00	50,722.00	50,722.00
4. Taxable value,* required	491,934.00	466,212.00	466,212.00
*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		Fill-in fields will expand, or add pages as needed.	
Findings of Fact			
(See Attached)			



January 21, 2026

VIA E-MAIL

Orange County Value Adjustment Board

Re: Opinion on Request for Reconsideration
Pet. No.: 2025-00979
Petitioner: Nick Durante

Dear Hon. VAB Clerk:

I have reviewed the petitioner's Request for Reconsideration (the "RFR"), the special magistrate's Recommended Decision and DR-485V (the "ROD"), and relevant portions of the Axia file. The Property Appraiser's Office (the "PAO") did not file any response to the RFR. This opinion addresses whether the issues raised in the RFR justify a rehearing or a change to the recommended just value.

I. Background

The subject property is a recently constructed single-family residence in the Oakland Park subdivision at 142 Hammock Preserve Loop. The dwelling contains approximately 2,258 square feet of living area and first appeared as an improved homestead property for the 2024 tax year.

For 2025, the PAO placed the just value at \$747,300 and the assessed value (homestead) at \$516,934. At the original hearing, both the PAO and the petitioner (the "PET") presented comparative market evidence based on 2024 sales of similar homes. The PAO's sales supported a value in the mid-\$800,000s; the PET's sales supported a value just under \$800,000.

There was an initial dispute over whether the dwelling should be coded as a "Class 3" or "Class 4" model. The special magistrate (the "SM") remanded the matter for a field inspection. After inspection, the PAO confirmed that the Class 4 coding was appropriate, and the SM ultimately assigned no weight to the PET's argument for a different class.

To reconcile the parties' valuations, the SM gave equal weight to (1) the PAO's median adjusted sale price and (2) the PET's median sale price, which produced a reconciled market indication of approximately \$821,000. The SM then applied a 10 percent cost-of-sale ("COS") deduction, consistent with the published DR-493 COS factor for this property type, resulting in a recommended 2025 just value of \$739,000 (rounded).

Because the existing 2025 assessed value of \$516,934 remained below the revised just value, the SM recommended no change to the assessed or taxable values.

II. Legal Framework for Reconsideration

Under section 194.301, Florida Statutes, and Chapter 12D-9, F.A.C., the PAO's assessment is presumed correct if it is shown to be based on compliance with section 193.011 and professionally accepted appraisal practices. Once the presumption is overcome, the SM must establish a new just value supported by competent, substantial evidence.

The VAB's local reconsideration procedures are narrow. A request for reconsideration is not a second evidentiary hearing; it is intended to identify clear errors of fact, misstatements of the record, or misapplications of law that materially affect the outcome. Mere disagreement with the SM's appraisal judgment or weighing of comparable sales is not a basis for a new hearing.

III. Petitioner's Arguments and Analysis

In the RFR, the PET does not contest the SM's 2025 just value of \$739,000 and does not argue that the COS factor or sales reconciliation were incorrect for the 2025 tax year. Rather, the PET asserts that the COS adjustment recognized by the SM should have been applied in 2024, when the home was first assessed as an improved homestead property with portability.

The PET's position can be summarized as follows:

1. Any "injury" from failure to apply COS began in 2024, because that year's assessed value established the baseline for future assessments under the Save Our Homes cap in section 193.155, Florida Statutes.
2. Correcting COS only in 2025 offers no meaningful relief because the 2025 assessed value is derived from what the PET views as an overstated 2024 assessed value, increased by the statutory cap.
3. Section 197.122(3), Florida Statutes, authorizes the property appraiser to correct a material mistake of fact within one year after roll approval, and the PET characterizes the absence of COS in the 2024 just value as such a mistake.
4. The PET proposes recalculating the 2024 just value by applying a 10 percent COS to the 2023 sale price, using that recalculated figure to derive a lower 2024 assessed value, and then applying the 2025 cap to that lower base. According to the PET, this would yield a "correct" 2025 assessed value of \$513,118 rather than \$516,934.

The PET emphasizes that he is not seeking a refund for 2024 but rather a forward-looking adjustment to the 2025 assessment that implicitly corrects the 2024 error.

IV. Legal Framework

The VAB's authority in this petition is limited to the 2025 tax year. Under section 194.011, Florida Statutes, and Chapter 12D-9, F.A.C., a separate petition is required for each tax year, and the VAB's review is confined to the assessment for the tax year under petition. The 2024 assessment is not before the VAB.

For homestead property, section 193.155, Florida Statutes, provides that, in the first year a property receives homestead exemption, it is assessed at just value. In subsequent years, the assessed value is derived by applying the Save Our Homes cap to the prior year's assessed value, subject to the condition that assessed value may not exceed just value.

The VAB may change the current year's assessed value if it finds that the PAO misapplied section 193.155 for that year—for example, by using the wrong cap or allowing the assessed value to exceed just value—but it cannot re-determine or retroactively adjust prior-year assessed values that are not under appeal.

Section 197.122(3), Florida Statutes, allows the property appraiser to correct a “material mistake of fact” relating to an essential condition of the property within one year after roll approval and to process any resulting refunds. That statute grants discretionary correction authority to the property appraiser; it does not expand the VAB's jurisdiction or authorize the VAB to order corrections for prior years in the context of a later-year petition.

A request for reconsideration is similarly narrow. It is intended to address clear factual or legal errors in the SM's recommended decision for the tax year at issue, not to re-open or indirectly modify the assessments of prior tax years.

V. Analysis

The RFR does not identify any error in the SM's 2025 just-value determination. The PET agrees that a 10 percent COS factor is appropriate and does not argue that \$739,000 is outside the reasonable range of just value for the subject as of January 1, 2025. The SM's use of the parties' competing sales data, together with the DR-493 COS factor, is consistent with section 193.011 and professionally accepted appraisal practice.

Rather than challenging the 2025 just value or the application of the Save Our Homes cap in 2025, the PET seeks to use the 2025 petition to remedy an asserted error in the 2024 assessment. The PET's proposed “correct” 2025 assessed value of \$513,118 is derived only by recalculating the 2024 just and assessed values and then applying the 2025 cap to those revised 2024 figures. In substance, this is a retroactive change to the 2024 assessment.

The VAB, however, has no authority in a 2025 petition to change the 2024 just or assessed values. Those values became final when the 2024 appeal window closed. The proper time to challenge the absence or treatment of COS in the 2024 just value was during the 2024 VAB process.

Nor does section 197.122(3) alter that jurisdictional limitation. While that statute allows the property appraiser to correct certain factual mistakes administratively, it does not give the VAB power to direct such corrections, and it does not provide a mechanism for the VAB to recalculate a prior-year assessment in a later-year appeal. If the PET believes that the 2024 assessment contains a material mistake of fact, his remedy lies in requesting an administrative correction from the PAO under that statute or pursuing relief in circuit court, not in attempting to re-engineer the 2024 assessment through the 2025 VAB proceeding.

For the 2025 tax year actually before the VAB, the SM's recommended assessed value of \$516,934 accurately reflects the Save Our Homes cap applied to the prior year's assessed value and remains below the revised just value of \$739,000. The RFR does not contend that the cap was misapplied in 2025 or that assessed value exceeds just value. Absent such a showing, there is no legal basis to reduce the 2025 assessed value further.

VI. Conclusion and Recommendation

The RFR is carefully reasoned, but it does not demonstrate error in the SM's 2025 just-value conclusion or in the application of the Save Our Homes cap for 2025. Instead, it seeks to use this 2025 petition to obtain indirect relief from a perceived error in the 2024 assessment, which is beyond the VAB's jurisdiction in this proceeding.

Accordingly, it is my opinion that the VAB should deny the Request for Reconsideration for Petition No. 2025-00979 and adopt the special magistrate's Recommended Decision in full.

Sincerely,

GORDON & THALWITZER



Aaron B. Thalwitzer, Esq.