

**ORANGE COUNTY VALUE ADJUSTMENT BOARD  
PETITION 2025-1794**

**REQUEST FOR RECONSIDERATION**

Owner Amerigo Farms, Inc., through Petitioner Zachary Broome, for Petition 2025-1794 files this Petition for Reconsideration related to Parcel Number 16-20-27-2912-00-003, and states as follows:

1. On January 20, 2026, the special master conducted a hearing on the petition filed by Amerigo Farms, Inc. challenging the assessment value of the real property owned by Amerigo Farms, Inc. (“Petitioner”)
2. There was no dispute that Petitioner enjoys an agricultural property tax classification pursuant to Florida Statutes Section 193.461 (“Greenbelt Classification”).
3. The Property Appraiser’s (PA) office utilized the Cost Approach to value the property using the Corelogic Marshall & Swift estimator. The estimated total replacement cost new for the 14 building improvements and greenhouses was \$8,496,504, which included 15% entrepreneurial profit. From this depreciation of 9% or \$767,512 was deducted to arrive at a depreciated cost of \$7,728,992. The land value was estimated based upon 12 vacant sales that occurred from October 2021 to July 2024 in the Orlando market area. These sales ranged in net land area from 15.15 acres to 84.60 acres, and sold from a low of \$27,187 per acre to a high of \$133,011 per acre, with a mean of \$67,909 per acre (\$1.56/SF) and a median of \$60,506 per acre (\$1.39/SF). The PA correlated to a land value for subject land at \$1.60/SF or \$69,696 per net acre. Multiply this unit value by the subject’s 61.16 net acres resulted in a land value of \$4,262,606. The depreciated value of the improvements, land, and impact fees along with costs for awnings were added resulting in a “preliminary value” (prior to the cost of sale) by the Cost Approach of \$12,386,551.
4. As noted by Petitioner at the hearing, and acknowledged by the PA, the properties that the PA used for the Cost Approach were not agricultural land sales. Further, the PA acknowledged that the PA’s Cost Approach did not take agricultural assessment into consideration. The PA argued that that the PA was entitled to assess the property at just value, and then make an adjustment to the just value based upon the Greenbelt Classification.
5. As noted by Petitioner at the hearing, this is fundamentally flawed. The PA must assess the property in accordance with the Greenbelt Classification. The PA argued that the hearing in question was not as to Greenbelt, but assessment valuation. As noted by Petitioner, that is not disputed – however, the Greenbelt Classification mandates a different assessment valuation methodology, that was completely ignored, rendering the assessment illegal.
6. In challenge to an assessment, the challenger has the burden of proving “(a) If the challenge is to the assessed value of the property, the party initiating the challenge has the burden of proving by a preponderance of the evidence that the assessed value: 2. Does not represent

the classified use value or fractional value of the property if the property is required to be assessed based on its character or use...” Fla. Stat. § 194.301 (2025).

7. Under the Florida Constitution, as to taxation, it states “By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided: (a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.” Art. VII, § 4, Fla. Const.
8. The ““Assessed value of property” means an annual determination of: (a) The just or fair market value of an item or property; (b) The value of property as limited by Art. VII of the State Constitution; or (c) The value of property in a classified use or at a fractional value if the property is assessed solely on the basis of character or use or at a specified percentage of its value under Art. VII of the State Constitution.” Fla. Stat. § 192.001 (2025).
9. In the special master’s recommendation, issued February 3, 2026, the special master indicated that “It is the SM’s understanding based on guidance from the VAB attorney that the PA is first tasked with determining the just value using standard appraisal approaches and market data, without regard to agricultural classification. Then if the property qualifies for AG classification, the PA then applies the statutory AG assessment methodology to arrive at a classified use value, which may be lower than market value.”
10. Pursuant to the Greenbelt Classification statute, “(6)(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:
  1. The quantity and size of the property;
  2. The condition of the property;
  3. The present market value of the property as agricultural land;
  4. The income produced by the property;
  5. The productivity of land in its present use;
  6. The economic merchantability of the agricultural product; and
  7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.

Fla. Stat. § 193.461 (6) (2025).

11. In short, there is zero legal basis for the argument asserted by the PA, echoed by the special master in the recommendation, that the PA is entitled to engage in a fair market value analysis, and then make some sort of deduction.
12. In fact, in an appellate court opinion under a prior but substantively similar version of Florida Statutes Section 193.461, the Second District Court of Appeals, in reviewing a challenge as to the assessment as to agricultural property from Lake County, held that “[u]nquestionably, the county tax assessor has considerable discretion in arriving at a just valuation of realty. The assessment will be held invalid, however, if he fails substantially

to comply with the requirement of law designated to ascertain such values, and the evaluations are shown to be essentially unjust or unequal abstractly or relatively...While these decisions were based on s 193.011 (formerly s 193.021), dealing with non-agricultural realty, we find no significant differences in the statutory language of s 193.461 which would require a different rule. The testimony of Cassady and his assistant indicates that they were generally aware of the seven criteria, but it is clear that neither had any knowledge of the actual income or actual productivity of the grove." *Cassady v. McKinney*, 296 So. 2d 94, 96–97 (Fla. 2d DCA 1974); see also 51A Fla. Jur 2d Taxation § 951.

13. This case is notable because the criteria referenced are the criteria of Florida Statutes Section 193.461. They are not the criteria generally relied upon, and relied upon in this case by the PA.
14. The PA admitted that the PA did not use the seven agricultural criteria. As a matter of law, therefore, the Petitioner established that the PA's assessed value does not represent the classified value of the property at issue.

WHEREFORE, Owner Amerigo Farms, Inc., requests the Special Master to reconsider the recommendation and issue a recommendation that the Property Appraiser's office wholly and improperly assessed the property, and require a re-appraisal of the property in accordance with Florida Statutes Section 193.461.

### **CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that on the 13th day of February, 2026, a true and correct copy of the foregoing was served on the Orange County Property Appraiser's Office.

**BOWEN|SCHROTH**  
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*/s/ Zachary T. Broome*  
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**ZACHARY T. BROOME**  
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February 23, 2026

**VIA EMAIL**

Value Adjustment Board ([VAB@occompt.com](mailto:VAB@occompt.com))

Aaron Thalwitzer, Esq., VAB Attorney ([aaron@brevardlegal.com](mailto:aaron@brevardlegal.com))

**RE: Response to Reconsideration Request - Petition #2025-1794**

Dear Mr. Thalwitzer:

Our office respectfully requests that the petitioner's reconsideration request of the Special Magistrate's recommendation for petition #2025-1794 be denied. This response is submitted in compliance with the time requirements set forth in the Value Adjustment Board's Procedures for Requests for Reconsideration.

The subject property consists of 65.28 acres of gross land area with 14 buildings, including warehouses, single family residences, and mobile homes. Special Magistrate's Rec. at p. 2. The subject property received an agricultural classification for the 2025 tax year. Id. The 2025 market value of the subject property is \$10,859,314 and the assessed value is \$7,848,501. Id. at p. 1.

At the hearing, our office presented the subject property's 2025 Property Record Card (PRC), a cost approach, supporting land comparables, and other pertinent market data. The market value indicated by our evidence for the subject property was \$12,386,551, which exceeds the assessment of \$10,859,314. The petitioner submitted several documents including an appraisal report with an "as is" market value for the subject property as of October 31, 2023, of \$10,960,000, and a prospective market value (estimated to be on or about September 1, 2024) of \$13,500,000, which also exceeds the assessment. Id. at p. 3.

The petitioner's reconsideration request asserts that our office should not arrive at a market value for the subject property due to its agricultural classification. This is simply incorrect. Our office is required to arrive at a just valuation of all property. Art. VII, § 7, Fla. Const. Agricultural land is assessed on the basis of character or use. Id.

Here, our office clearly complied with both requirements. First, our office arrived at a market value for the subject property, which was supported by the petitioner's own evidence and ultimately upheld by the Special Magistrate. Second, our office determined a classified use value for the subject property of \$900 per acre due to its agricultural classification as a nursery. OCPA Evidence at p. 8 of 81. This resulted in the subject property's assessed value being substantially less than the market value for the 2025 tax year.

**AMY MERCADO**

ORANGE COUNTY PROPERTY APPRAISER



Importantly, the petitioner failed to present any evidence rebutting our office's determination of either the market or assessed values for the subject property. In fact, the sole evidence related to value presented by the petitioner supports a higher assessment for the subject property. Therefore, the reconsideration request should be denied.

Sincerely,

*/s/Ana C. Torres*

Ana C. Torres, Esq.  
General Counsel & Chief Deputy Property Appraiser

cc: zbroome@bowenschroth.com (*Petitioner's Representative*)



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February 24, 2026

**VIA E-MAIL**

Orange County Value Adjustment Board

Re: Opinion on Request for Reconsideration  
Pet. No.: 2025-01794  
Petitioner: Amerigo Farms, Inc.

Dear Hon. VAB Clerk:

I have reviewed the petitioner's ("PET") Request for Reconsideration ("RFR") of the Recommended Decision (the "ROD") issued by the special magistrate (the "SM"). The Orange County Property Appraiser's Office (the "PAO") responded opposing reconsideration. For the reasons discussed below, I recommend denying the RFR.

**I. Background**

The subject property consists of approximately 65.28 acres of gross land area (approximately 61.16 net acres) improved with 14 buildings (including warehouses, single family residences, and mobile homes), greenhouse structures, and ancillary site improvements. The property received an agricultural classification for the 2025 tax year.

For 2025, the PAO placed a just (market) value on the property, and also applied an agricultural classified-use value resulting in an assessed/classified value materially below just value. The ROD reflects the SM recommended denial of the petition and left the values unchanged.

At hearing, the PAO presented a cost approach and supporting land data, with a cost-approach indication above the PAO's just value. The PET submitted documents including an appraisal report with an "as is" market value as of October 31, 2023, and a prospective (post-improvement) market value estimate, both in the general range of (or exceeding) the PAO's just value.

**II. The Petitioner's Request for Reconsideration**

In substance, the PET argues the ROD is legally erroneous because the PAO (and, by extension, the SM) allegedly valued the property using a "fair market value" analysis and then made an adjustment, instead of valuing the property using only the agricultural "classified use" factors listed in § 193.461(6), Fla. Stat. The PET cites § 193.461, Fla. Stat., and argues there is

“zero legal basis” to determine just value and then apply some deduction. The PET relies on *Cassady v. McKinney*, 296 So. 2d 94 (Fla. 2d DCA 1974), and also cites 51A FLA. JUR. 2d Taxation § 951, to argue that failure to apply the agricultural criteria renders an agricultural assessment invalid. The PET’s requested relief is revision of the ROD to conclude the PAO assessed the property improperly and to require re-appraisal “in accordance with” § 193.461, Fla. Stat.

### III. The PAO’s Response

The PAO’s response opposes reconsideration and asserts the SM acted within the SM’s discretion to weigh the evidence and issue a recommended decision on the record presented. The PAO’s response also takes the position that the petition does not establish a legal basis to overturn the assessment as recommended by the SM.

### IV. Analysis

A request for reconsideration is not a second merits hearing. It is a limited mechanism for identifying material errors of fact or conclusions of law in the recommended decision, supported by record evidence and specific legal authority. Rule 12D-9.025(10), F.A.C.; Rule 12D-9.027(2), F.A.C.

The PET’s argument relies on an important distinction in Florida’s ad valorem framework: agricultural land that qualifies under § 193.461, Fla. Stat., is assessed based on its classified use, and § 193.461(6), Fla. Stat., identifies specific agricultural factors applicable to that classified-use valuation. *Cassady v. McKinney*, 296 So. 2d 94 (Fla. 2d DCA 1974). However, the PET’s reconsideration request does not identify a record-based legal defect in the ROD showing that the SM **(a)** applied the wrong valuation standard to the issue actually under petition, or **(b)** recommended affirmance of an assessment that fails to comply with the applicable statutory scheme. § 194.301, Fla. Stat.

More specifically, the PET’s reliance on *Cassady* is directed to circumstances in which the taxing authority did not meaningfully apply the agricultural criteria when valuing agricultural property. *Cassady v. McKinney*, 296 So. 2d 94 (Fla. 2d DCA 1974). Even accepting the PET’s legal theory that § 193.461(6), Fla. Stat., governs the classified-use valuation for qualifying agricultural land, the PET must still establish—based on the hearing record—that the assessment being challenged is legally incorrect under the applicable standard. § 194.301, Fla. Stat.

The PET’s request does not identify, with the specificity required for reconsideration, which finding of fact or conclusion of law in the ROD violates § 193.461, Fla. Stat., or how the ROD’s recommended outcome conflicts with the governing burden of proof under § 194.301, Fla. Stat. Instead, the PET principally requests a re-do of the valuation methodology, which is a merits remedy not typically available through reconsideration absent a demonstrated legal noncompliance in the recommended decision. Rule 12D-9.025(10), F.A.C.; Rule 12D-9.027(2), F.A.C.

To the extent the PET’s argument depends on general “just valuation” concepts and definitions, those concepts are addressed in §§ 193.011 and 193.021, Fla. Stat., and § 192.001, Fla. Stat., but the PET’s request does not tie those provisions to a specific, outcome-determinative legal error in the ROD as opposed to a disagreement with the valuation approach discussed at hearing.

While the ROD form lists a number of statutes, that list does not give the PET additional reconsideration rights or new legal bases to reject the ROD; the RFR must still show a material error tied to the petitioned issue and the governing standard (here, agricultural assessment under § 193.461 and the burden under § 194.301).

**V. Recommendation**

For the foregoing reasons, I recommend that the Board deny the Request for Reconsideration.

Sincerely,

**GORDON & THALWITZER**



Aaron B. Thalwitzer, Esq.