

**From:** [LYMARI SIERRA](#)  
**To:** [msaya@ocpaf.org](mailto:msaya@ocpaf.org); VAB  
**Subject:** Fw: Value Adjustment Board - Recommended Decision (Petition #2025-03236-14-22-31-6528-00-170)  
**Date:** Friday, January 16, 2026 4:16:34 PM

---

Good afternoon,  
RE: #2025-03236

I have reviewed the report from the Magistrate and wanted to make an observation as I disagree with the below statement (in red) because it is not accurate and would like to request for a revision, **my mother was on the Deed "only" as an abundance of caution** to protect my assets in the event of death for the benefit of my kids who were minors at the time, **not to obtain a purchase money mortgage**, the mortgage of the house was only under my sole name which I had qualified for individually; because my husband (at the time) refused to be on the loan as he didn't wanted any financial responsibility or obligations other than being on the Deed.

*The addition of Petitioner's mother was related to obtaining a purchase money mortgage, however, of the three owners of record beginning in 2016, only the Petitioner and her husband have ever resided in the subject property.*

Please note, that from what I understand the portability from my former home was not carried to this one, I am not sure if that was an error on my part or missed by the property appraiser's office at the time of filing for the exemption.

I will be out of the country for the next 10 days and my email access might be limited, I'm trying to meet the deadline since there is a timeframe.

Thank you  
Lymari Sierra  
[Sent from Yahoo Mail for iPhone](#)

Begin forwarded message:

On Friday, January 16, 2026, 3:06 PM, Aaron Thalwitzer <[aaron@brevardlegal.com](mailto:aaron@brevardlegal.com)> wrote:

Ms. Sierra,

I'm writing as legal counsel to the Orange County Value Adjustment Board.

The language you highlighted is from the Special Magistrate's recommended decision. Neither the VAB Clerk nor VAB counsel can unilaterally revise a recommended decision. That said, if you believe the recommended decision's findings do not accurately reflect the record, you may submit a written request for reconsideration (pursuant to the VAB's [local procedures](#)) addressing that issue.

Please note that, notwithstanding the concern you raised, your petition was granted. Accordingly, revising the recommended decision as you request would not alter the relief ultimately granted by the VAB.

Sincerely,



GORDON & THALWITZER

ATTORNEYS AT LAW

Aaron Thalwitzer, Esq.  
299 N. Orlando Ave.  
Cocoa Beach, FL 32931  
P. 321-799-4777  
[Aaron@BrevardLegal.com](mailto:Aaron@BrevardLegal.com)

---

**From:** LYMARI SIERRA <[marey\\_sierra@yahoo.com](mailto:marey_sierra@yahoo.com)>  
**Sent:** Friday, January 16, 2026 11:32 AM  
**To:** VAB <[VAB@occompt.com](mailto:VAB@occompt.com)>  
**Subject:** Re: Value Adjustment Board - Recommended Decision (Petition #2025-03236-14-22-31-6528-00-170)

Good day,

RE: #2025-03236

I have reviewed the attached and wanted to make an observation as I disagree with the below statement (in red) because it is not accurate and would like to request for a revision, **my mother was on the Deed "only" as an abundance of caution** to protect my assets in the event of death for the benefit of my kids who were minors at the time, **not to obtain a purchase money mortgage**, the mortgage of the house was only under my sole name which I had qualified for individually; because my husband (at the time) refused to be on the loan as he didn't wanted any financial responsibility or obligations other than being on the Deed.

*The addition of Petitioner's mother was related to obtaining a purchase money mortgage, however, of the three owners of record beginning in 2016, only the Petitioner and her husband have ever resided in the subject property.*

Please note, that from what I understand the portability from my former home was not carried to this one, I am not sure if that was an error on my part or missed by the property appraiser's office at the time of filing for the exemption.

Thank you

Lymari Sierra

On Thursday, January 15, 2026 at 09:18:24 PM EST, LYMARI SIERRA <[marey\\_sierra@yahoo.com](mailto:marey_sierra@yahoo.com)> wrote:

[Sent from Yahoo Mail for iPhone](#)

Begin forwarded message:

On Monday, January 12, 2026, 11:20 AM, VAB Comptroller  
<[petition@occompt.com](mailto:petition@occompt.com)> wrote:

Please do not reply to this email. This automated email is sent from an unmonitored account. For questions, please contact the Orange County Value Adjustment Board (VAB) Clerk at [vab@occompt.com](mailto:vab@occompt.com) or 407-836-5447.

This is an IMPORTANT email pertaining to your petition filed with the VAB. Attached is the Magistrate's Recommended Decision regarding your VAB petition.

---

This e-mail message and any documents attached to it are only for the individual(s) named within the message. This e-mail may contain information that is confidential or protected by various federal and state laws. If you are not the intended recipient, be advised that any use, dissemination, forwarding, printing, or copying of this message without the sender's written permission is strictly prohibited and may be unlawful. Accordingly, if you have received this message in error, please notify us immediately by replying to this message and deleting it from your computer.

Florida has a very broad public records law. As a result, any written communication created or received by Orange County Comptroller officials and employees will be made available to the public and media, upon request, unless otherwise exempt, pursuant to Florida or Federal law. Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this office. Instead, contact our office by phone or in writing.

---

---

This e-mail message and any documents attached to it are only for the individual(s) named within the message. This e-mail may contain

information that is confidential or protected by various federal and state laws. If you are not the intended recipient, be advised that any use, dissemination, forwarding, printing, or copying of this message without the sender's written permission is strictly prohibited and may be unlawful. Accordingly, if you have received this message in error, please notify us immediately by replying to this message and deleting it from your computer.

Florida has a very broad public records law. As a result, any written communication created or received by Orange County Comptroller officials and employees will be made available to the public and media, upon request, unless otherwise exempt, pursuant to Florida or Federal law. Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this office. Instead, contact our office by phone or in writing.

---



**GORDON & THALWITZER**  
ATTORNEYS AT LAW

299 North Orlando Avenue • Cocoa Beach, Florida 32931  
Phone 321.799.4777 • Fax 321.735.0711

JASON M GORDON  
Admitted in FL, NY & CT  
jgordon@brevardlegal.com

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

January 28, 2026

**VIA E-MAIL**

Orange County Value Adjustment Board

Re: Opinion on Request for Reconsideration  
Pet. No.: 2025-03236  
Petitioner: Lymari Sierra

Dear Hon. VAB Clerk:

I have reviewed PET's Request for Reconsideration ("RFR"), the Recommended Decision of the Special Magistrate ("SM") for Petition No. 2025-03236 (the "ROD"), and the hearing transcript. PET does not request any change to value or the ultimate disposition of the petition. PET seeks a limited, textual correction to a factual statement contained in the ROD. The Property Appraiser's Office ("PAO") did not respond.

**I. Background**

This petition concerns exemption/classification issues (including homestead-related treatment). In the Findings of Fact, the ROD includes the statement: "The addition of Petitioner's mother was related to obtaining a purchase money mortgage ..." PET challenges that statement as inaccurate.

**II. PET's Request for Reconsideration**

PET's RFR asks the VAB to remove or correct the above-quoted statement regarding the reason PET's mother was added to title. PET contends the statement is not accurate and should not appear in the ROD.

**III. Applicable Standards**

Reconsideration is a limited remedy. It is not a new evidentiary hearing and is not a vehicle to re-try the case. Where the relief requested is purely textual and does not seek to alter the substantive outcome, the operative questions are: (i) whether the challenged statement is supported by the hearing record; and (ii) whether the statement is necessary to the ROD's operative findings and recommended disposition.

#### **IV. Analysis**

##### **A. The transcript does not support the “purchase money mortgage” statement.**

The hearing transcript reflects PET’s explanation that her mother was added to title as a precautionary measure tied to family circumstances (including protecting the children’s interests if something happened to PET), and related discussion of title/ownership status and residency. The transcript does not reflect testimony or evidence establishing that PET’s mother was added to title “to obtain a purchase money mortgage.” Stated differently, the “purchase money mortgage” rationale appears in the ROD as a characterization that is not supported by the transcript and is inconsistent with PET’s testimony as reflected in the transcript.

##### **B. The challenged statement is not necessary to the outcome.**

PET does not seek to change any values or the result. The “purchase money mortgage” statement is collateral narrative and is not required to support the ROD’s operative legal conclusions or the recommended disposition. Correcting the statement can be accomplished without reopening the record and without modifying the substantive outcome.

##### **C. The appropriate remedy is narrow textual correction.**

If the VAB determines the statement is not supported by the transcript, the cleanest remedy is a narrow revision that removes the unsupported causal assertion.

#### **V. Conclusion and Recommendation**

Because the hearing transcript does not support the ROD’s statement that “The addition of Petitioner’s mother was related to obtaining a purchase money mortgage,” and because the statement is not necessary to the recommended outcome, I recommend the VAB grant the RFR for the limited purpose of revising the Findings of Fact by striking that sentence and, if necessary in the SM’s judgment, revising the ROD accordingly.

Sincerely,

**GORDON & THALWITZER**



Aaron B. Thalwitzer, Esq.