

From: [VAB](#)
To: [Martin White; amercado@ocpafl.org](#)
Cc: [sford@ocpafl.org; VAB; Cristina Saya; ylott@ocpafl.org](#)
Subject: RE: Request for Reconsideration – Petition 2025-03253
Date: Monday, January 12, 2026 8:00:43 AM
Attachments: [Procedures for Requests for Reconsideration.pdf](#)
[image004.png](#)

Good morning,

The deadline to submit a request for reconsideration for petition 2025-03253 was January 8. The request referenced below was submitted on January 9 and therefore was not timely. As a result, the request is denied.

Please refer to the attached procedures regarding requests for reconsideration.

Thank you.

Lucas Cerqueira, VAB Senior Coordinator
Clerk of the Board Department
Orange County Comptroller
201 S. Rosalind Avenue, Orlando, FL 32801
Phone 407-836-5447; Fax 407-836-5382
vab@occompt.com



PROPERTY FRAUD ALERT

Sign up today and protect yourself from Property Fraud!

From: Martin White <martinbwhite7@gmail.com>
Sent: Friday, January 9, 2026 5:51 PM
To: amercado@ocpafl.org
Cc: sford@ocpafl.org; VAB <VAB@occompt.com>; SMTP, VAB <VAB.SMTP@occompt.com>

Subject: Request for Reconsideration – Petition 2025-03253

Dear Amy and Value Adjustment Board,

I am writing to formally request reconsideration of the Findings of Fact and Conclusions of Law issued for Petition 2025-03253 regarding my property at 2550 Venetian Way.

After reviewing the Magistrate's written findings, I am deeply concerned that the final determination of a \$2,144,700 just value is not supported by the evidence in the record and is internally inconsistent with the Magistrate's own conclusions.

The Magistrate expressly found that the Property Appraiser's Sales Comparison Approach produced a preliminary value of \$2,928,633, and further found that this value was unrealistic due to market conditions, including that the property has been listed for over a year with no offers, is impacted by heavy traffic, and lacks amenities typical for homes at that price point. These were acknowledged as obsolescence factors affecting marketability.

However, after rejecting the Property Appraiser's valuation model as unrealistic, the decision nevertheless adopts a just value of \$2,144,700 — a figure that is not derived from any appraisal methodology, adjustment grid, or comparable sales analysis admitted into evidence. No explanation is provided as to how this number was calculated or why it represents fair market value.

Florida law requires that just value be established by competent, substantial evidence using recognized appraisal methods. Once the Sales Comparison Approach was found unreliable, there was no lawful evidentiary foundation remaining for the \$2,144,700 figure. A value cannot be sustained simply because it is lower than another unsupported number.

In addition, the record contains un rebutted evidence that comparable properties in the immediate area are assessed at 60–78% of their actual sales prices, while my property remains assessed at nearly 100% of its realistic market value. This disparity violates the constitutional requirement of uniform taxation.

For these reasons, I respectfully request that the Board reconsider this petition and revise the assessed value to reflect a market-supported and uniform valuation consistent with the evidence presented, including the comparable sales and the acknowledged market obsolescence affecting my property.

Absent reconsideration, I will be forced to pursue further review, as the current determination is not supported by competent, substantial evidence or Florida law.

Thank you,

Martin White

407-920-0507