

11/21/2025

Martha C Ingram

3052 Mary Church Ct.

Orlando, Florida 32811

Re: Petition Number 2025-00081

Value Adjustment Board

P. O. Box 38

Orlando, Florida 32802-0038

Dear Value Adjustment Board

I am disputing the recommendation of the Special Magistrate (Roger Crews) decision he made about the petition from the hearing on 10/10/2025.

1. The market value of my home is not what the OCPA calculated because I have a 25 years old roof that needs to be replaced with damage to the interior of my house.

He stated that there is no leaking from the roof but he does not know that but I do and can provide evidence from my Attorney (THE LAWGICAL FIRM) who is handling my insurance claim for my roof replacement. The adjuster did an inspection and took photos of the roof and the interior of the house. Also there has been no addition or any improvement to my property.

2. The comparable information of the 3 houses that the PAO provided were not comparable to my home because 2 of the houses are rental property and the other one has been completely renovated inside and outside. So rental property taxes and renovated property will always be higher. So you

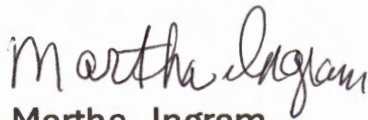
3. I never stated that one of my sons lives in the house with me because I live alone. The magistrate wrote a false statement about I said one of my son does not actively reside at the address.

I have concluded that the PAO is in violation of the Florida Statutes 193.011 by failure to calculate the true value of my property.

I am enclosing photos of the roof and the interior damages of the house from that the adjuster found 10/28/2025.

I am also enclosing a copy of the special magistrate decision letter.

Thank You,


Martha Ingram

Insured: Martha Ingram
Property: 3052 Mary Church Ct
Orlando, FL 32811

Claim Rep.: David Dube
Company: The Lawgical Firm

Business: (407) 433-4131
E-mail: ddube@thelawgicalfirm.com

Estimator: Alex Gonzalez
Position: Independent Adjuster FL License #W655572
Company: Property Claims Consultants & Appraisers

Business: (786) 299-2689
E-mail: agonzalez@flclaimsconsultants.com

Claim Number: FL25-0126426-K524

Policy Number: 592-058-256

Type of Loss: Hurricane

Date of Loss: 10/9/2024 12:00 AM
Date Inspected:

Date Received:
Date Entered: 10/30/2025 8:57 AM

Price List: FLOR8X_OCT25
Restoration/Service/Remodel
Estimate: 2025-10-30-0857

Summary for Dwelling

Line Item Total	26,344.20
Material Sales Tax	343.05
Subtotal	26,687.25
Overhead	2,668.77
Profit	2,668.77
Laundering Tax	45.20
Replacement Cost Value	\$32,069.99
Less Depreciation	(861.63)
Actual Cash Value	\$31,208.36
Net Claim	\$31,208.36
Total Recoverable Depreciation	861.63
Net Claim if Depreciation is Recovered	\$32,069.99

Alex Gonzalez
Independent Adjuster FL License #W655572



**DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION**

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

Orange 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. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2025-00081	Parcel ID 05-23-29-7397-00-100
Petitioner name <u>MARTHA INGRAM</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's representative <input type="checkbox"/> other, explain: _____	Property address <u>3052 MARY CHURCH CT</u> <u>, FL 32811</u>

Decision Summary Denied your petition Granted your petition 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	192,140.00	192,140.00	192,140.00
2. Assessed or classified use value,* if applicable	19,148.00	115,218.00	115,218.00
3. Exempt value,* enter "0" if none	19,148.00	19,148.00	19,148.00
4. Taxable value,* required	96,070.00	96,070.00	96,070.00

*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)

Conclusions of Law
(See Attached)

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

Roger Crews	Roger Crews	10/30/2025
Signature, special magistrate	Print name	Date
Jennifer Lara-Klimetz	Jennifer Lara-Klimetz	10/31/2025
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 _____

Findings of Fact for Petition 2025-00081:

The subject property is a single-family, 3 bedroom, 1.5 bath property with approximately 1466SF of gross living area (GLA). It is a single story home built in 1968. The market value is \$192,140. The assessed value is \$115,218. The taxable value is \$96,070.

The PAO provided a packet of information as evidence including, but not limited to, property record cards, TRIM notice, location maps, aerials maps, comparable sales data, interior photos from a prior listing and exterior photos of the comparables used. The DR-493 form from the Florida Department of Revenue, the "Eight Criteria" noted from Florida Statutes 193.011, and a notice of request of evidence from the Petitioner (PT) were also provided. Three sales were provided with similar gross living area (GLA) and were of a similar genre to the subject property. All three sales are in the same market as the subject. All three sales had comparable bed/bath counts to the subject. Once these market-based adjustments were applied to the comparables used, the indicated value of the PAO was \$270,030.

Martha Ingram (PT) presented evidence including four sales (2150 Liston Ct, 4195 Kirkland Boulevard, 4393 Council Ct, and 2958 Mary Church Ct). None of these sales closed in the 2024 year. This is outside of the DOR guidelines for closed sales. A roof inspection report was also provided stating that the roof needs to be replaced, but it is not actively leaking. This was provided by a roofing contractor. Verbal testimony along with written testimony stated that in 2010 the petitioner's husband died. His name continued to be on the deed until 2023 when it was removed and her two son's names were added to the deed. Mrs. Ingram has a 50% ownership while her two sons both have a 25% ownership. It was also noted that one of the sons does not actively reside at the address.

The PAO provided better support of their opinion of value placed on the subject property by utilizing both positive and negative, market-based adjustments to the comparables used to arrive at the indicated value. Minimal adjustments were made to the comparables used. All three sales are from the subject's market. These sales were sales from 1/1/2024 to 12/31/2024.

Cost of Sale was considered by the PAO, however no numerical adjustments were applied to the sales used. All evidence submitted was considered relevant and admissible to this case.

The value is just and well supported by the PAO. The indicated value as it relates to both the market and assessed value of the subject is well supported by the cost of sale considered by the PAO. The market value is within ten percent of the indicated value, which suggested that the cost of sale was considered by the PAO.

It is my recommendation that the petition be DENIED. The PT did not overcome the presumption of correctness provided by the PAO.

Conclusions of Law for Petition 2025-00081:

Based on the evidence and testimony presented at the hearing, the Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes and, therefore did present sufficient evidence to establish a presumption of correctness. Petitioner did not prove by a preponderance of the evidence that the Property Appraiser's just value does not represent just value nor did the Petitioner prove that the property appraiser's just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county. The petitioner did not present competent, substantial evidence to overcome the presumption of correctness established by the Property Appraiser. Therefore, the petition is DENIED.



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5-IMG_0987

Date Taken: 10/28/2025



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6-IMG_0988

Date Taken: 10/28/2025



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8-IMG_0990

Date Taken: 10/28/2025



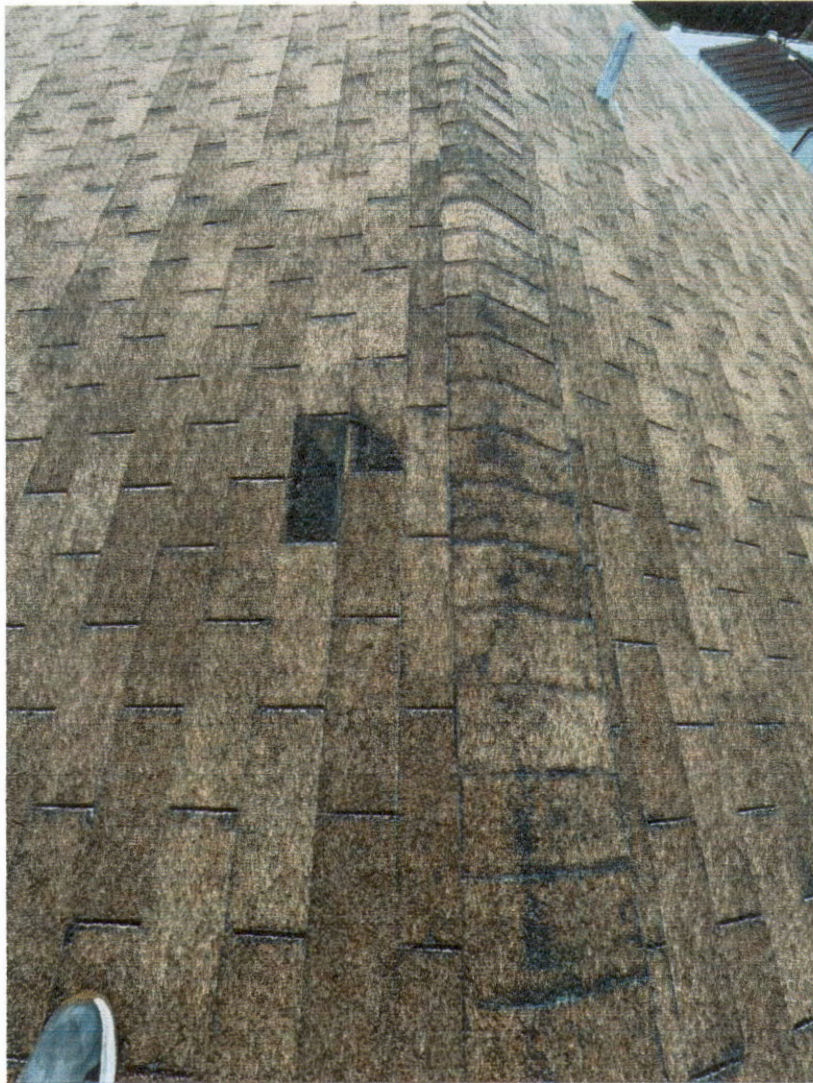
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Date Taken: 10/28/2025



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Date Taken: 10/28/2025



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Date Taken: 10/28/2025



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Date Taken: 10/28/2025



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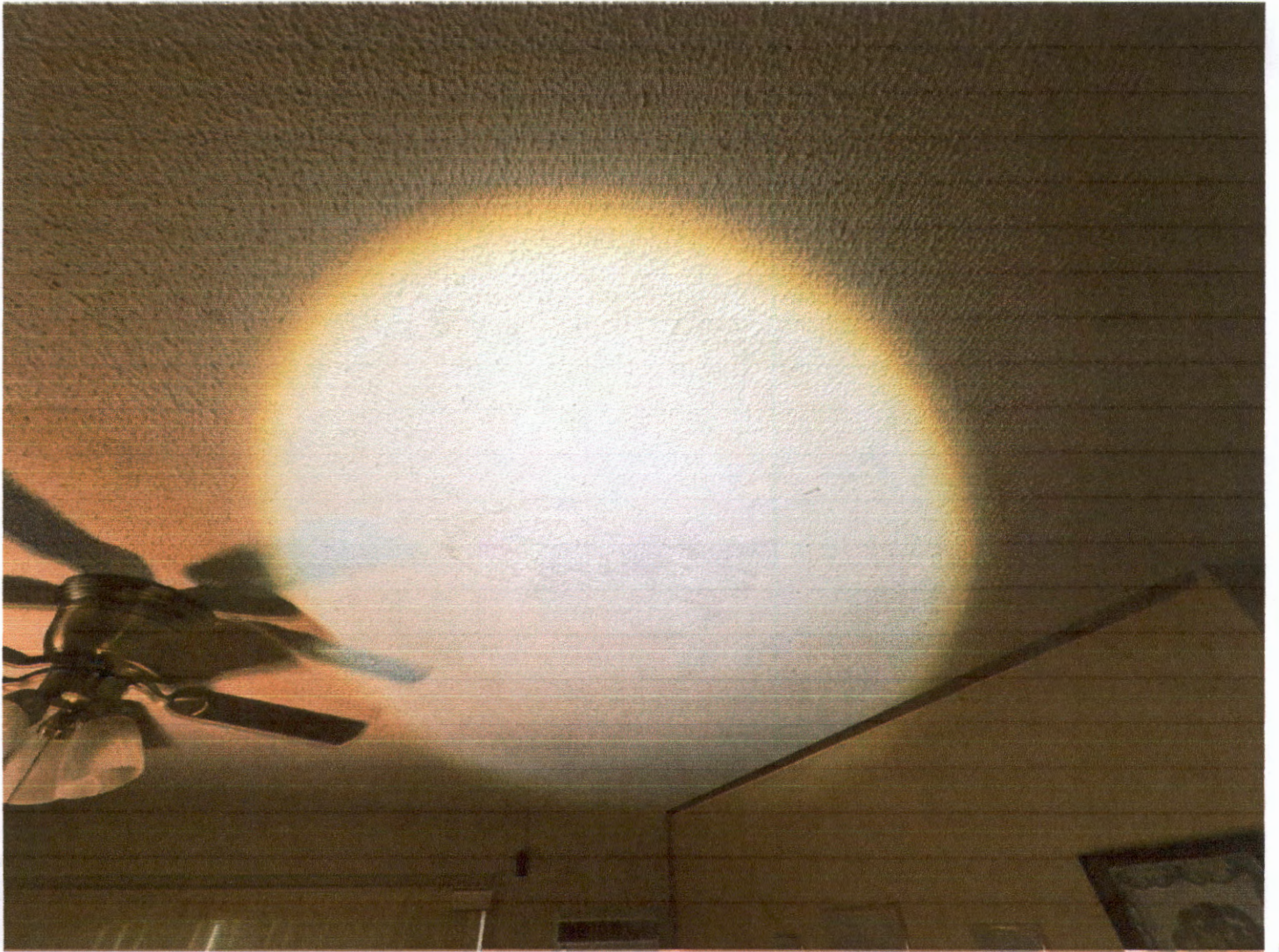
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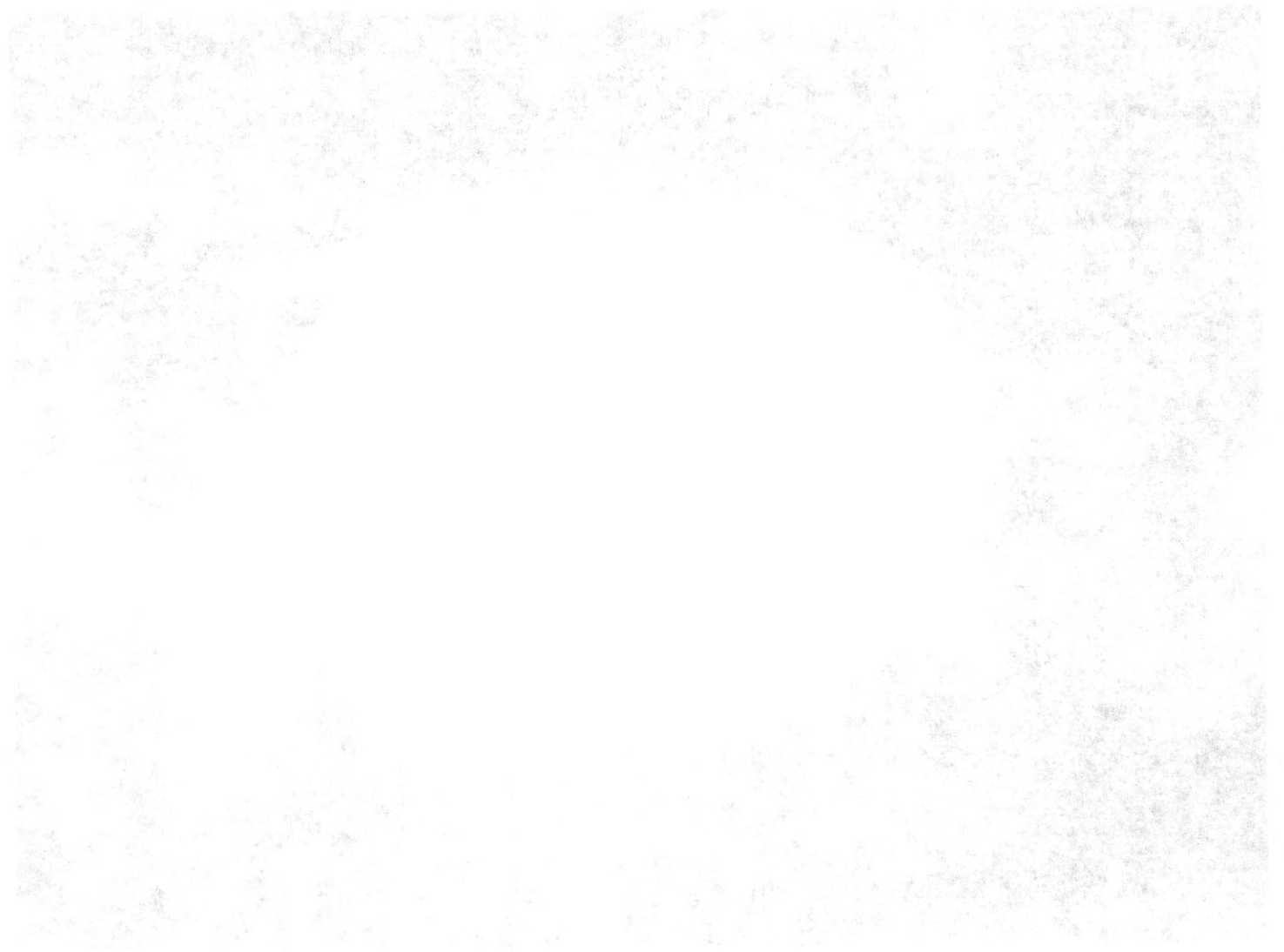
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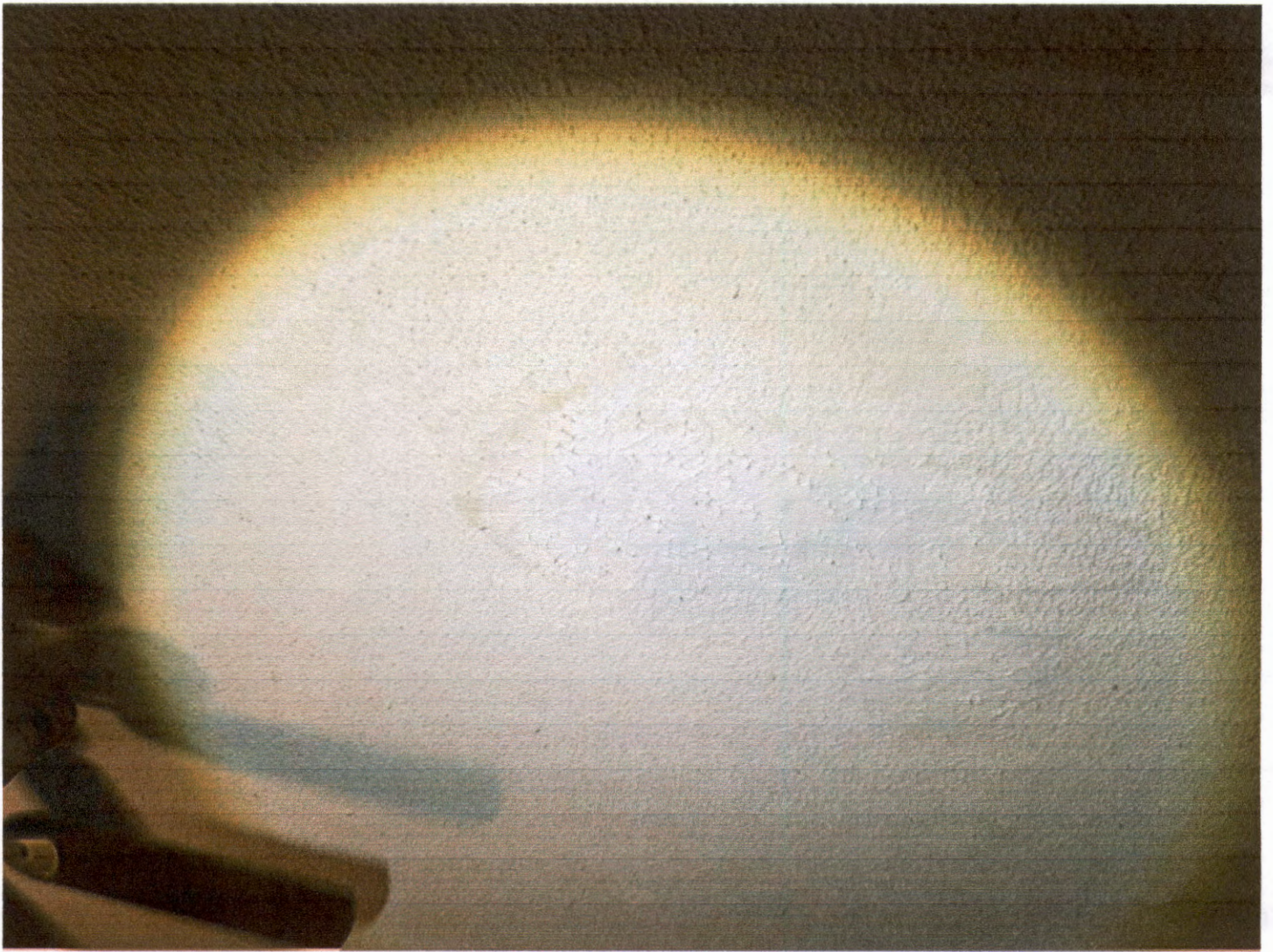


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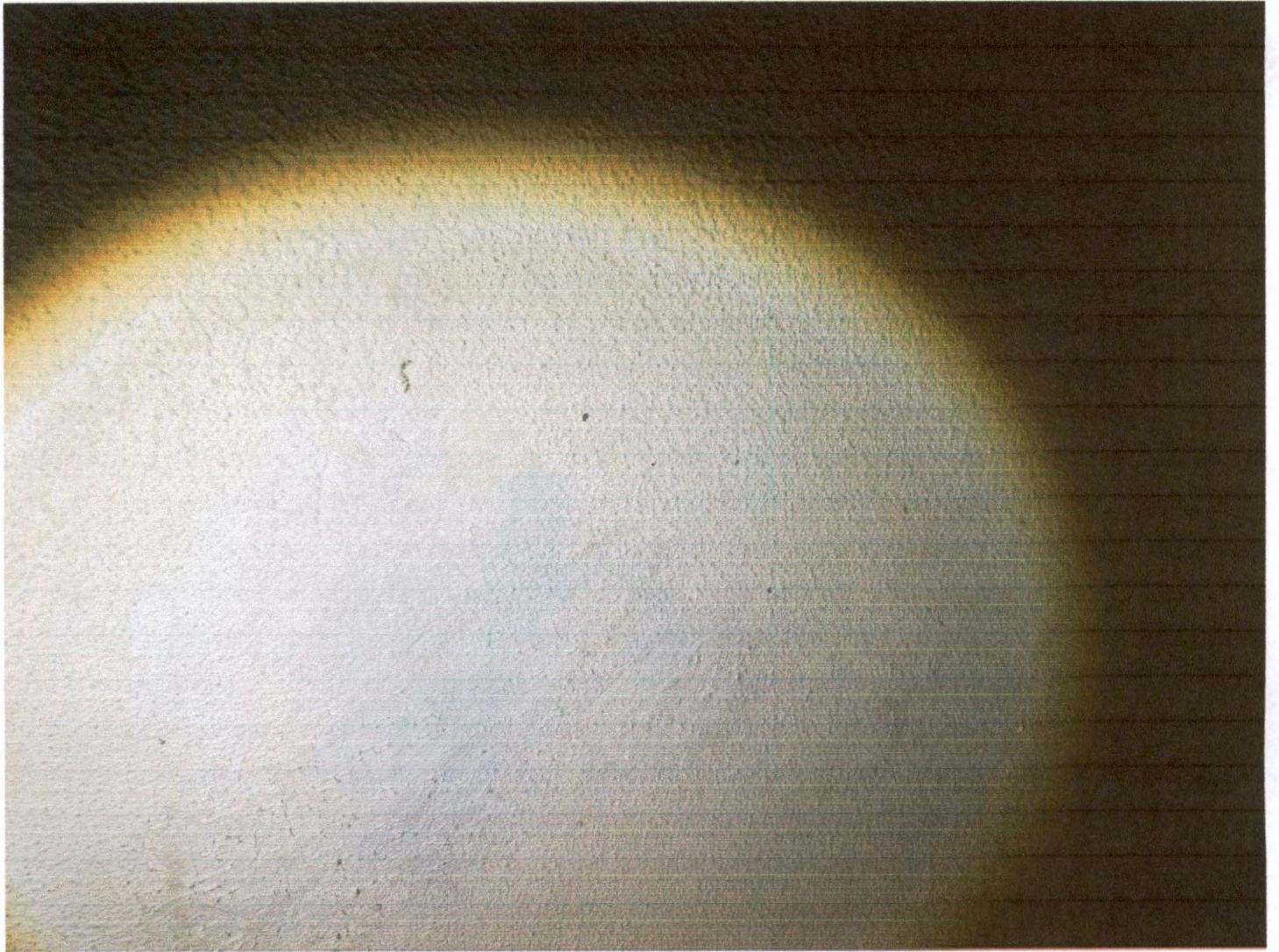


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Date Taken: 10/28/2025



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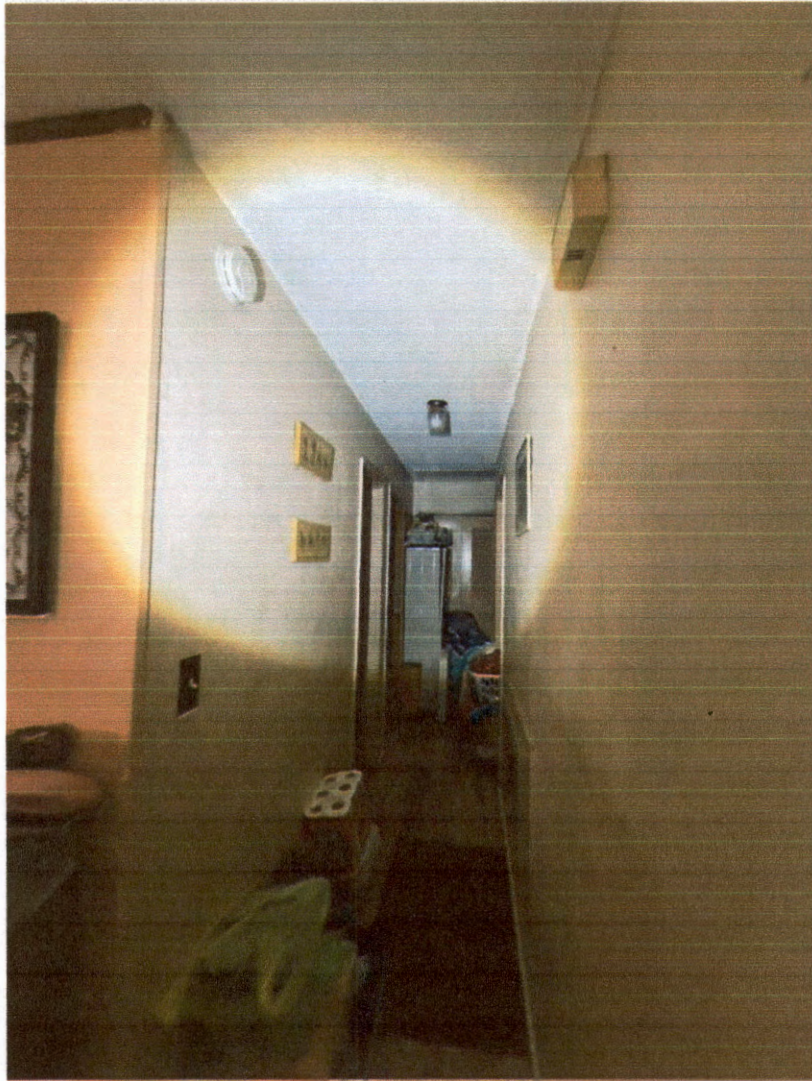
Date Taken: 10/28/2025



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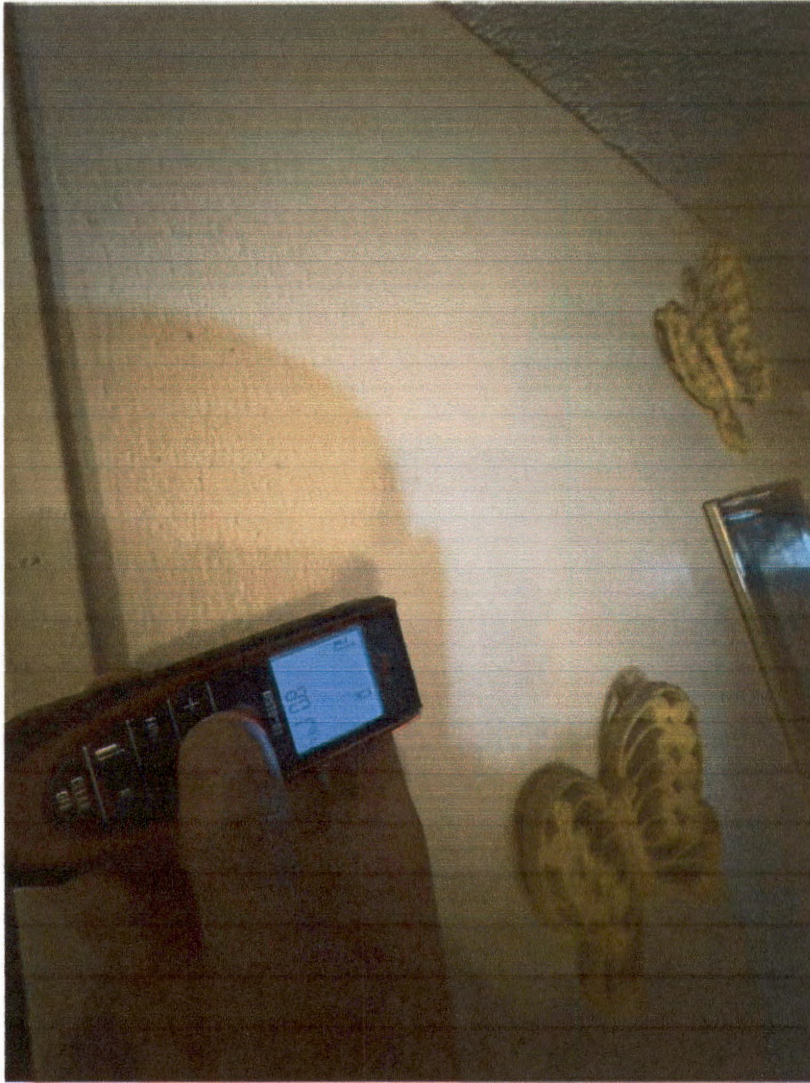
38-IMG_1020

Date Taken: 10/28/2025



39 39-IMG_1021

Date Taken: 10/28/2025



43 43-IMG_1025

Date Taken: 10/28/2025

From: [VAB](#)
To: MINGRAM4@CFL.RR.COM
Cc: [Cristina Saya](#); [VAB](#)
Subject: Request for Reconsideration for Petition 2025-00081
Date: Thursday, December 4, 2025 3:06:58 PM
Attachments: [image004.png](#)
[Request for Reconsideration 2025-00081.pdf](#)
[Procedures for Requests for Reconsideration.pdf](#)

Good afternoon,

The VAB Clerk is in receipt of the petitioner's request for reconsideration. However, requests for reconsideration must be received by the VAB Clerk no later than 10 calendar days after the issuance of the Special Magistrate's recommendation, which was on 10/31/2025. It has been more than 10 days, therefore your request for reconsideration will not move forward.

Please see the attached document for more information on the procedures for request for reconsideration.

Thank you,

Ishama Medilien, VAB 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



Sign up today and protect yourself from Property Fraud!