



**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

**MEMORANDUM**

**To:** Orange County Value Adjustment Board  
**From:** Aaron B. Thalwitzer, Esq., VAB Counsel  
**Date:** March 4, 2026  
**Re:** Summary of 2025 Requests for Reconsideration

This memorandum summarizes the Requests for Reconsideration (“RFRs”) submitted to the VAB during the 2025 tax cycle, along with VAB counsel’s recommendations.

The Board’s role in the reconsideration process is limited. RFRs are reviewed based on the existing hearing record and the special magistrate’s recommended decision (“ROD”). The Board cannot receive or consider new evidence.

The Board’s review is limited to determining whether the ROD contains a material legal or factual error based on the record developed at the hearing. If such an error is identified, the Board remands the matter to the special magistrate for correction or clarification; otherwise, the Board adopts the ROD as issued. See Rule 12D-9.027, F.A.C.; Orange County VAB Local Administrative Procedures §§ II, III(C). After any correction by the special magistrate, the Board considers the ROD at a duly noticed meeting.

Pet. No.	Petitioner & Petition Type	Issues Raised in RFR	VAB Counsel Opinion	Recommendation
2025-00035	Kupkey Ranch Enterprises Agricultural Classification	Petitioner asserts the hearing process was procedurally unfair and that the special magistrate improperly limited cross-examination and the time available to present evidence. Petitioner further argues that the magistrate misapplied § 193.461, Fla. Stat., by focusing on parcel size rather than the statutory agricultural factors and by failing to give appropriate consideration to the Florida Right to Farm Act. The RFR also alleges “suppression of evidence” and	The hearing record reflects that the petitioner was afforded a meaningful opportunity to present testimony, introduce documentary evidence, and cross-examine witnesses. The ROD does not apply any per se acreage threshold for agricultural classification, and the magistrate’s analysis reflects consideration of the statutory factors set forth in § 193.461, Fla. Stat., including the intensity and bona fide nature of the agricultural use. The Right to Farm Act does	<b>Deny RFR</b>

Pet. No.	Petitioner & Petition Type	Issues Raised in RFR	VAB Counsel Opinion	Recommendation
		<p>contends the magistrate failed to properly consider testimony and materials demonstrating agricultural activity on the property. Petitioner requests a new hearing.</p>	<p>not control classification determinations under § 193.461 and does not require classification where the statutory criteria are not satisfied. The allegations raised in the RFR largely reflect disagreement with the magistrate's weighing of evidence rather than identification of a material legal or procedural error in the ROD.</p>	
<p><b>2025-00062</b></p>	<p>Kupkey Ranch Enterprises Agricultural Classification</p>	<p>Petitioner alleges due process violations during the hearing, including limitations on questioning and an asserted failure to fully consider testimony regarding agricultural operations. Petitioner argues the magistrate failed to properly apply § 193.461, Fla. Stat., and related Best Management Practices and instead focused on factors such as storage of equipment, use of structures, and quarantine-zone conditions in a manner petitioner contends was legally improper. The RFR also asserts the magistrate mischaracterized certain evidence and improperly evaluated the property's primary use. Petitioner requests a rehearing.</p>	<p>The ROD reflects that the magistrate considered the statutory agricultural classification factors in § 193.461, Fla. Stat., including the nature, extent, and bona fide character of the agricultural use. The record indicates the magistrate exercised reasonable control over questioning and the presentation of evidence consistent with the hearing procedures in Rule 12D-9.025, F.A.C. The statutes and agricultural management practices cited in the RFR do not mandate classification in the absence of a bona fide agricultural use meeting the statutory criteria. The RFR primarily challenges the magistrate's evaluation of evidence and credibility determinations rather than identifying a legal or procedural defect warranting reconsideration.</p>	<p><b>Deny RFR</b></p>
<p><b>2025-01798</b></p>	<p>Charles Leo Just Value (Lakefront Residence)</p>	<p>Petitioner argues the magistrate failed to adequately analyze a specific comparable sale (4280 Tidewater Drive) and did not sufficiently address the significance of TRIM notice values, price-per-square-foot comparisons, and the property's listing history. The RFR also raises issues related to dock placement and setback</p>	<p>The ROD reflects that the magistrate considered the parties' comparable sales evidence and reconciled the valuation based on the overall weight of the record. A magistrate is not required to individually discuss every exhibit or argument in the written decision so long as the decision reflects that the evidence was</p>	<p><b>Deny RFR</b></p>

Pet. No.	Petitioner & Petition Type	Issues Raised in RFR	VAB Counsel Opinion	Recommendation
		<p>considerations affecting waterfront value and asserts that the magistrate failed to reconcile these issues in the ROD.</p>	<p>considered. See § 194.301, Fla. Stat.; Rule 12D-9.027, F.A.C. TRIM notices and listing history are not controlling evidence of market value, and the weighting of comparable sales is within the magistrate’s appraisal judgment. The dock and setback issues were considered but did not require a different value conclusion. The RFR does not identify a material factual or legal error in the ROD.</p>	
<p><b>2025-00087</b></p>	<p>Amina D. Elghaber  Just Value</p>	<p>Petitioner argues the cost-of-sale (“COS”) adjustment was improperly applied, asserts the statutory valuation factors in § 193.011, Fla. Stat., were not adequately considered, and raises concerns regarding uniformity and the relationship between sale prices and net proceeds. The RFR also challenges depreciation treatment related to the property’s pool and alleges bias in the magistrate’s evaluation of the evidence.</p>	<p>The ROD reflects that the COS adjustment was applied as part of the sales comparison analysis and that the magistrate considered the statutory factors in § 193.011, Fla. Stat. The magistrate reasonably relied on comparable sales evidence as more probative of market value than generalized ratio or uniformity arguments. The record does not contain evidence of bias or procedural irregularity. The RFR primarily expresses disagreement with the valuation outcome rather than identifying a legal or factual error warranting reconsideration.</p>	<p><b>Deny RFR</b></p>
<p><b>2025-00089</b></p>	<p>Farah Properties, Inc.  Just Value (Commercial Property)</p>	<p>Petitioner challenges the valuation of approximately 1.5 acres identified as “excess land,” arguing the land lacks access from Ranger Road and therefore cannot reasonably be valued as developable or independent land. Petitioner asserts the magistrate misapplied the highest and best use analysis and improperly accepted a significant increase in land value.</p>	<p>The ROD acknowledges the access issue raised by petitioner and reflects that the magistrate considered testimony regarding the property’s access limitations and development potential. The magistrate’s reconciliation relied on comparable improved and vacant land sales supporting the indicated land value. The RFR does not demonstrate that the magistrate misstated any material fact or misapplied the applicable valuation standards under § 193.011, Fla. Stat., but instead</p>	<p><b>Deny RFR</b></p>

Pet. No.	Petitioner & Petition Type	Issues Raised in RFR	VAB Counsel Opinion	Recommendation
			disputes the weight assigned to the competing land valuation evidence.	
2025-03197	Kimura Calvin Jr., et al.  Just Value	Petitioners allege a conflict of interest involving the special magistrate and argue the magistrate improperly relied on certain comparable sales, misapplied the cost-of-sale adjustment, and failed to consider alternative valuation approaches such as the cost or income approaches. The RFR also raises concerns regarding the treatment of solar panels and other property characteristics.	The record does not demonstrate any violation of the conflict-of-interest standards in Rule 12D-9.020, F.A.C. The magistrate's reliance on the sales comparison approach is appropriate for residential property, and the selection and adjustment of comparable sales fall within the magistrate's appraisal judgment under § 193.011, Fla. Stat. The ROD reflects that the COS adjustment was applied and that the evidence regarding solar panels was considered. The RFR primarily reflects disagreement with the magistrate's valuation judgment rather than identifying a legal or procedural defect.	<b>Deny RFR;</b> allow ROD to stand (with recommended value adjustment already in ROD).
2025-01794	Amerigo Farms, Inc.  Agricultural Classification	Petitioner argues the magistrate improperly applied a "just value" methodology rather than the agricultural classification criteria in § 193.461(6), Fla. Stat., and relies on <i>Cassady v. McKinney</i> to assert that the property should be valued solely under agricultural-use factors. The RFR contends the PAO improperly relied on non-agricultural sales and standard valuation methods.	The ROD does not reflect a misapplication of § 193.461, Fla. Stat., and the RFR does not identify a specific finding of fact or conclusion of law in the ROD that conflicts with the statutory agricultural criteria. Instead, the RFR requests a re-evaluation of the valuation methodology used at hearing. Reconsideration is not intended to serve as a second evidentiary hearing or a vehicle to relitigate valuation methodology absent a demonstrated legal error in the ROD.	<b>Deny RFR.</b>
2025-03236	Lymari Sierra  Exemption / Classification	Petitioner challenges a specific statement in the ROD referencing a "purchase money mortgage" rationale and asserts that the	Review of the hearing transcript indicates the challenged statement does not appear to be supported by the evidence presented. Because the statement is not necessary to the ultimate value	<b>Grant RFR (limited textual correction only);</b> strike unsupported sentence.

Pet. No.	Petitioner & Petition Type	Issues Raised in RFR	VAB Counsel Opinion	Recommendation
		statement is unsupported by the hearing record.	determination, a limited textual correction is appropriate. The recommended remedy is to strike the unsupported sentence without altering the outcome of the petition.	
2025-02036	Susan Welch Just Value (Homestead)	Petitioner argues the ROD determined a just value that is too low and expresses concern that the resulting value may negatively affect the Save Our Homes differential in future years. Petitioner requests an increase in the just value.	The magistrate's reconciliation of the comparable sales evidence is supported by the hearing record. Under § 193.155, Fla. Stat., assessed value may not exceed just value, and the potential future effects of Save Our Homes do not provide a legal basis to increase just value beyond what is supported by the evidence. The RFR does not identify any factual or legal error in the ROD.	<b>Deny RFR</b>
2025-00979	Nick Durante Just Value (Homestead)	Petitioner argues the cost-of-sale adjustment should have been applied in the 2024 baseline year and asks the Board to recalculate the 2024 assessed value and adjust the 2025 Save Our Homes cap accordingly.	The Board's jurisdiction is limited to the tax year under petition. The Board does not have authority to retroactively alter a prior year's assessment through a current-year proceeding. See § 194.171, Fla. Stat.; § 197.122(3), Fla. Stat. Because the RFR does not identify an error in the 2025 valuation, reconsideration is not warranted.	<b>Deny RFR</b>
2025-03253	Martin White Just Value	Petitioner filed untimely RFR asserting the ROD's just value determination is unsupported by the evidence and internally inconsistent with the magistrate's findings, and raises uniformity concerns compared to nearby properties.	The request for reconsideration was submitted after the applicable filing deadline and therefore was untimely. Under the Board's reconsideration procedures, untimely requests must be denied. See Orange County VAB Pro. for RFRs, §§ 1.1.5, 1.1.8.	<b>Deny RFR as untimely.</b>
2025-00081	Martha Ingram Just Value	Petitioner filed untimely RFR disputing valuation, asserting the property's condition (including an aging roof and interior damage) was not properly considered and that the PAO's comparable sales	The request for reconsideration was submitted after the applicable filing deadline and therefore was untimely. Under the Board's reconsideration procedures, untimely requests must be denied.	<b>Deny RFR as untimely.</b>

<b>Pet. No.</b>	<b>Petitioner &amp; Petition Type</b>	<b>Issues Raised in RFR</b>	<b>VAB Counsel Opinion</b>	<b>Recommendation</b>
		were not comparable due to rental use or renovations. Petitioner also alleges an inaccurate factual statement in the ROD and contends the PAO failed to determine just value consistent with § 193.011, Fla. Stat.	See Orange County VAB Pro. for RFRs, §§ 1.1.5, 1.1.8.	