

April 14, 2020

Orange County VAB
Orlando, FL

RE: Petition No(s): 2019-2337 & 2019-2351
Taxpayer Name: CRP/Crescent Lucerne, LLC
Property Address: 9 West Gore Street/733 Main Lane, Orlando
Parcel #'s: 35-22-29-1852-01-000 & -1852-02-000
Special Magistrate: Mr. Thomas Tukdarian

To Whom It May Concern:

As the representative agent to the above referenced taxpayer, we are submitting our request to the Value Adjustment Board, for reconsideration in the matter of Qualifying Improvements regarding the date of completion for the improvements to be placed on the 2019ty tax roll.

Background:

The subject property consists of two adjoining parcels under construction during 2018 and 2019 as a multi-family unit apartment complex consisting of four (4) structures, three (3) of which are multi-family apartment buildings and one (1) which is an 8-story parking garage. Two (2) of the apartment buildings include mixed-use retail space on the bottom level, which is part of a planned development located in Orlando.

The first parcel is on West Gore Street on the corner of South Orange Avenue and bordered to the West by Kuhl Avenue identified as parcel 35-22-29-1852-01-000.

The second parcel is bordered to the South by West Gore Street, to the East by South Orange Avenue, to the West by Main Lane and to the North to a vacant lot owned by Orlando Health identified as parcel 35-22-29-1852-02-000.

The above agenda was heard by Special Magistrate, Mr. Thomas Tukdarian, on Friday, February 21st, 2020 with a Recommendation Decision issued on March 19th, 2020 denying the Petition and ruling in favor of the Property Appraiser based on the determination of "Substantial Completion" of the property as of January 1st, 2019.

Complaint:

We are respectfully disputing Mr. Tukdarian's decision and supply reasons why reconsiderations should be considered:

1. Petitioner has not yet received response from VAB regarding the request sent March 27th, 2020 to correct the “Value Before Board Action” values on the Recommendation that do not align with the current certified tax roll value per the Orange County Property Appraiser. The values displayed on the online website are also reflected on the corrected tax bills that were issued to the Taxpayer.
2. Petitioner has not yet received response from VAB regarding the request sent March 27th, 2020 raising legal concerns that the Recommendation Decisions do not bear the physical or electronic signatures of the Special Magistrate or the VAB Representative and, therefore, may not be legally binding.
3. Petitioner has not yet received response from VAB regarding the request sent April 8th, 2020 to inquire reinstating the original valuation appeals for both parcels. Throughout the course of the appeal process the Appraiser has not provided insight as to the methodology used when determining the values. (\$80M+) Our office, on behalf of the Taxpayer, requires that this information is imperative to the overall value of the case.
4. Property Appraiser’s Office (PAO) submitted additional documents at the hearing on February 21st, 2020 which the Taxpayer’s Representative did not have access to or knowledge of prior to the hearing in direct prohibition of Florida Statute 12D-9.017 Ex Parte Communication Prohibition.
5. PAO also submitted evidence on the day of hearing that was not included in the (Axia) Exchange of Evidence package as is required by Florida Statute 12D-9.020 (3)b which specifically states, “If the Property Appraiser does not provide the information to the Petitioner within the time required by Paragraph (2)b--seven (7) days prior to the scheduled hearing date--the hearing shall be rescheduled to allow the Petitioner additional time to review the Property Appraiser’s evidence. THIS DID NOT HAPPEN. In fact, when Petitioner was blindsided by this evidence presented at the hearing it was “strongly objected to by Petitioner”. However, Special Magistrate denied the request and overruled for the hearing to continue. This is non-compliance to Florida Statute as stated above.
6. PAO objected at the beginning of the hearing on February 21st, 2020 to the Special Magistrate hearing the Legal case, preferring instead for the case to be heard before the VAB as a Valuation hearing.
7. Special Magistrate failed to consider information provided at the hearing to determine a preponderance of the evidence including, but not limited to, the Pre-Leasing Rent Roll indicating \$0 income through the second quarter of 2019 (well past the 1/1/19 lien date

for 2019ty), third-party written online testimony from potential tenants that the buildings were incomplete for move-in well into 2019, google pictures of the incomplete buildings as of lien date, Temporary Occupancy Permits (TCO's) with expiration dates that expired prior to the lien date—without Certificate of Occupancy issuance until well into 2019 (past the lien date of 1/1/19 for 2019ty), etc.

****Please reference the Google picture attached dated January 2019 which clearly shows the buildings as incomplete with current construction equipment on site and fencing around the project.***

8. The term “Substantially Complete” is defined in Florida Statute Section 192.042(1) as, “the improvement...can be used for the purpose for which it was constructed.”
9. PAO failed to properly use prescribed “Appraisal Judgment” regarding TCO's which, should not, from an appraisal standpoint be used to determine “Substantial Completion” of buildings as of lien date.

Uniform Standards of Professional Appraisal Practice (USPAP) “Due Diligence” requirements as “licensed appraisers” are held to a higher standard of exercising proper due diligence by taking responsible appraisal steps to satisfy a legal requirement including physical inspection of the property as of lien date.

PAO failed to perform the necessary due diligence as the Property Appraiser visited the project in July 2018 and not again until late February 2019—well past the lien date of 1/1/19 by their own admission at hearing.

The appraisal “Competency Clause” requires taking all steps necessary to complete the assignment competently including physical inspection.

The “Ethics Rule of Conduct” states a “licensed appraiser” must not perform any assignment with bias of pre-determined opinions and conclusions.

PAO failed to present a written Policy and Procedure for the Orange County Property Appraiser (when requested at the February 21st, 2020 hearing) which specifically determines, in writing, what exactly the definition of “Substantial Completion” is by PAO and how is it determined.

Therefore, we respectfully request a reconsideration of the Recommendation Decision based on the Appraiser's shortcomings identified above from the hearing on Friday, February 21st, 2020 surrounding the appraisal process and the County's lack of compliance regarding Florida Statute.

It would be greatly appreciated.

Thank you,

Respectfully,

Sally Paul

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Orlando, Florida



Street View

