

OFFICIAL MINUTES OF THE  
VALUE ADJUSTMENT BOARD (VAB)  
PALM BEACH COUNTY, FLORIDA

ADOPTION MEETING OF  
SPECIAL MAGISTRATE RECOMMENDED DECISIONS

MARCH 16, 2023

TUESDAY  
9:00 A.M.

COMMISSION CHAMBERS  
WEISMAN GOVERNMENTAL CENTER

MEMBERS:

Commissioner Michael Barnett  
School Board Member Edwin Ferguson  
Citizen Member Joshua Smith  
Commissioner Marci Woodward

1. **CALL TO ORDER**

Commissioner Barnett called the meeting to order at 9:12 a.m.

**A. Roll Call**

**Present:** Commissioner Barnett, Edwin Ferguson, and Joshua Smith

**Absent:** Commissioner Woodward

STAFF PRESENT:

Liana Figueroa, Manager of Finance Services, Board Services, Clerk of the Circuit Court & Comptroller  
Danielle Freeman, Deputy Clerk, Clerk of the Circuit Court & Comptroller  
Felicia Landerman, Treasurer, Investments, Clerk of the Circuit Court & Comptroller  
Lisa Supan, Assistant Manager of Finance Services, Board Services, Clerk of the Circuit Court & Comptroller  
Aaron Thalwitzer, Esq., VAB Legal Counsel

**B. Pledge of Allegiance**

2. **RECEIVE & FILE** Proof of Publication No. 8462073 for notice of VAB meeting in the *Palm Beach Post*

**MOTION to receive and file. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

3. Election of Chair and Vice Chair pursuant to Chapter 194.015, Florida Statutes (F.S.)

A. Election of Chair – Led by Liana Figueroa

Ms. Figueroa opened the floor to nominations for VAB chair.

**MOTION to nominate Commissioner Barnett as VAB chair. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

B. Election of Vice Chair – Led by Chair

Commissioner Barnett opened the floor to nominations for VAB vice chair.

Mr. Ferguson nominated Joshua Smith.

Mr. Thalwitzer recommended that Commissioner Woodward be nominated as vice chair.

**MOTION to nominate Commissioner Woodward as VAB vice chair. Motion by Edwin Ferguson, seconded by Joshua Smith, and carried 3-0.**

4. **APPROVE** June 28, 2022, and October 4, 2022, minutes

**MOTION to approve the minutes. Motion by Edwin Ferguson, seconded by Joshua Smith, and carried 3-0.**

5. Reconsideration Requests

A. Presentation by Aaron Thalwitzer, VAB Counsel

Mr. Thalwitzer discussed the procedure for considering reconsideration requests.

B. Reconsideration Requests by Petitioners

i. 2022-00110 Davender Kant

Commissioner Barnett swore in the petitioner.

Neil Kant stated that he was speaking on behalf of his father, Davender Kant. He requested the reinstatement of a homestead exemption that the special magistrate had determined was erroneously removed. Mr. Kant said that the special magistrate's ruling was partially correct. The reconsideration requested had been reviewed by Mr. Thalwitzer, who recommended that the homestead reinstatement request be granted. Mr. Kant asked that the VAB adopt Mr. Thalwitzer's recommendations and not proceed with further hearings.

Commissioner Barnett swore in Cecil Jackson, Chief Appraiser, Property Appraiser.

Mr. Jackson stated that the Property Appraiser's office would support and abide by any decisions made by the VAB regarding the reconsideration requests.

Mr. Thalwitzer recommended that the Board accede to the petitioner's request by granting the homestead exemption with respect to the entire parcel.

**MOTION to grant the reconsideration request and the homestead exemption for the entire parcel. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

ii. 2022-00154 Benjamin F. Crosby, Jr.

Commissioner Barnett swore in the petitioner.

A representative spoke on behalf of Mr. Crosby regarding the removal of the agricultural exemption on the subject property. He discussed the quantifying factors related to agricultural usage on the property and noted that a comparable property had been granted an agricultural classification.

Mr. Thalwitzer stated that the primary use of the property was not agricultural and recommended denial of the petition.

Mr. Ferguson inquired about the comparable property discussed by the petitioner, and Mr. Thalwitzer responded that the issue had not been raised in the reconsideration request.

**MOTION to deny the request for reconsideration. Motion by Joshua Smith, seconded by Commissioner Barnett.**

In response to questions posed by Mr. Ferguson, Mr. Thalwitzer explained the process for appealing a decision by the VAB.

**UPON CALL FOR A VOTE, the motion carried 3-0.**

iii. 2022-00155 Marlena Warner

Commissioner Barnett swore in the petitioner.

Ms. Warner explained that she operated a nursery and said the appraiser had erroneously removed the agricultural classification on part of the subject property. She submitted affidavits for the Board's review.

Mr. Thalwitzer said that he did not think the evidence was sufficient to grant the petitioner's request.

Mr. Ferguson asked why the exemption had been rescinded, and Mr. Thalwitzer responded that the appraiser's photos demonstrated a reduction in agricultural usage.

Mr. Thalwitzer noted that the Board could receive the petitioner's affidavits but would not consider new evidence at the hearing.

**MOTION to grant the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

iv. 2022-00185 Arthur Shippee, Jr.

Commissioner Barnett swore in the petitioner.

Mr. Shippee disputed the assessed value of his property and discussed comparable properties.

Mr. Thalwitzer stated that the weight of the evidence supported the Property Appraiser.

In response to a question posed by Mr. Ferguson, Mr. Thalwitzer explained how the taxable value was determined and how it compared to the just or market value.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

v. 2022-00198 Richard Decosmis

Commissioner Barnett swore in the petitioner.

Mr. Decosmis disputed the assessed value of his property as arbitrary and said that the sale price had not been considered. He noted that ten residences within a six-block radius had not been similarly assessed and discussed geographical particularities of the property that he believed should reduce the value.

Mr. Thalwitzer said that the request did not address the specific issues mentioned by the petitioner. He recommended that the request be denied.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

vi. 2022-00218 Angie Fajardo

The petitioner was not present.

vii. 2022-00227 Elizabeth A. Christle

(CLERK'S NOTE: Item 5.B.viii was not taken up by the VAB.)

viii. 2022-00644 Property Tax Professionals/Gregory Gozzo

Commissioner Barnett swore in the petitioner.

Mr. Gozzo disputed the calculations by the Property Appraiser's office that precipitated a \$40,000 increase in his property tax bill. He stated that the amount should have remained consistent with the prior year's assessment.

Mr. Thalwitzer said that he had recommended denial because the primary argument in the reconsideration request concerned a typographical error by the Property Appraiser that did not appear to change the outcome of the decision.

In response to a question posed by Mr. Smith, Mr. Thalwitzer confirmed that the VAB determined capitalization rates and their application to the taxable value of properties. He also stated that the Property Appraiser had calculated a 7.6 percent capitalization rate for Mr. Gozzo's property.

**MOTION to grant the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

Mr. Thalwitzer clarified that the petitioner had requested a rehearing.

xix. 2022-00692 Eugene C. Cavanaugh

The petitioner was not present. Commissioner Barnett read Mr. Cavanaugh's comment into the record.

Mr. Thalwitzer stated that he recommended denial because the weight of the evidence supported the Property Appraiser's determination.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

x. 2022-01067, 2022-01069, 2022-01071, 2022-01073, 2022-01075 Robert Reiter

The petitioner was not present.

xi. 2022-01511 Elizabeth Jakubiak

Commissioner Barnett swore in the petitioners.

The petitioner said that the homestead exemption on the subject property had been revoked when the property was transferred into a trust after the original owner died. She explained that the fair market value of the property had subsequently been increased a second time.

In response to a question from Commissioner Barnett, the petitioner explained that she was not requesting a reconsideration hearing but was asking the Property Appraiser to correct the error.

The second petitioner provided additional clarification.

Mr. Thalwitzer said that the Property Appraiser had inaccurately assessed the property but the petitioner's application for a homestead exemption had triggered a reassessment.

The second petitioner said that the reassessment had occurred prior to his application for the homestead exemption.

In response to a request from Mr. Smith, Mr. Thalwitzer detailed the sequence of events that had led to the reassessment.

Mr. Thalwitzer explained that the date of the reassessment would not have changed the valuation because it considered the value of the property on January 1.

Commissioner Barnett swore in Timothy Bean, Director of the Exemption Services Department for the Property Appraiser.

Mr. Bean said that when the original owner had passed away, the value of the property had reset. The inheritor of the property subsequently filed for a homestead exemption. Mr. Bean explained that if the petitioners withdrew the application for the homestead exemption, the Property Appraiser could readjust and reduce the assessed value.

The petitioners agreed to withdraw their request for a homestead exemption.

Mr. Bean said that the petitioners should submit a withdrawal form to the Property Appraiser.

Mr. Thalwitzer confirmed that no Board action was required.

**xii.** 2022-01570 John Walter

Commissioner Barnett swore in the petitioner.

Mr. Walter disputed the Property Appraiser's valuation and stated that it was likely the special magistrate had made a material error in duplicating adjustments, specifically regarding the cost of sale. He explained that he had been told he lacked standing because he had sold the subject property in May of 2022.

Mr. Thalwitzer stated that the petitioner lacked standing to petition the VAB because he was not the current owner of the property.

**MOTION to deny the petitioner's request due to lack of standing. Motion by Joshua Smith, seconded by Edwin Ferguson.**

Mr. Ferguson inquired if there was a statute in place that could give the petitioner standing.

Mr. Thalwitzer explained that Mr. Walter lacked standing because he was petitioning on his own behalf rather than the buyer's, and the petition had not been filed in the current owner's name.

In response to a question from the Board, Mr. Walter said that he had filled out the petition in accordance with the instructions he received while submitting it in person.

Mr. Ferguson stated that Mr. Walter might have received incorrect legal advice when he submitted the petition and asked what procedure Mr. Walter could follow to obtain standing.

Mr. Thalwitzer said that a new petition would have to be filed and noted that the question of standing was not addressed in the request for reconsideration.

**UPON CALL FOR A VOTE, the motion failed 2-1.**

Ms. Figueroa asked if the Board would waive time requirements for submission of evidence if a new petition were filed because VAB would not be able to certify by the deadline of March 30, 2023.

Mr. Smith expressed concern that a new precedent would be set.

Mr. Thalwitzer said that the VAB could not alter the time frames set forth in the guidelines.

Discussion continued regarding the petition.

Mr. Ferguson suggested that the matter could be resolved through an appeal.

**MOTION to deny the petitioner's request for reconsideration. Motion by Edwin Ferguson, seconded by Joshua Smith, and carried 3-0.**

Commissioner Barnett requested that Mr. Ferguson restate the motion to include the reason for the denial.

**MOTION to deny the petitioner's request for reconsideration due to lack of standing. Motion by Edwin Ferguson, seconded by Joshua Smith, and carried 3-0.**

xiii. 2022-02151 Susan Ledwell

The petitioner was not present.

xiv. 2022-02185 Yvette Donato

Commissioner Barnett swore in the petitioner.

Ms. Donato stated that her homestead exemption had been erroneously revoked, triggering a reassessment by the Property Appraiser.

Mr. Thalwitzer noted that the Property Appraiser had corrected the value. He said that the petition addressed value but not the homestead exemption.

**MOTION to deny by the petitioner's request for reconsideration. Motion by Edwin Ferguson, seconded by Joshua Smith, and carried 3-0.**

xv. 2022-02295 Property Tax Consultants

The petitioner was not present.

xvi. 2022-02559 Paul A. Krasker

Commissioner Barnett swore in the petitioner.

Mr. Krasker disputed the comparables considered by the Property Appraiser in determining the just value of his home.

Mr. Thalwitzer stated that the weight of the evidence supported the Property Appraiser's assessment.

Mr. Krasker responded to questions about his petition.

**MOTION to grant the petitioner's request for reconsideration. Motion by Edwin Ferguson, seconded by Joshua Smith, and carried 3-0.**

Mr. Thalwitzer inquired what direction should be given to the special magistrate reconsidering Mr. Krasker's petition.

Commissioner Barnett said the magistrate should be instructed to consider all the evidence presented.

xvii. 2022-02731 James Poliyanskiy

The petitioner was not present.

Mr. Ferguson asked if the Board could grant the petitioner's request.

Mr. Thalwitzer said that he had recommended denial of the reconsideration request. He clarified that the special magistrate had recommended granting the original petition but had not acceded to all the petitioner's requests.



xviii. 2022-03544 Michael Beautyman and Hong Thao Nguyen

The petitioners were not present.

xix. 2022-03548 Celeste Krikorian

The petitioner was not present.

xx. 2022-04650 Thomas E. Roth

Commissioner Barnett swore in the petitioner.

Mr. Roth said that because of Hurricane Nicole, the hearing regarding the subject property had been postponed to a date after which the property had already been sold, thereby causing the petitioner to lose standing.

Mr. Thalwitzer stated that the law required the petitioner to be the owner on the day of the hearing.

Discussion ensued regarding the laws applicable to the petitioner's request.

**MOTION to grant the petitioner's request for reconsideration because the original hearing had been postponed due to an "act of God." Motion by Edwin Ferguson, seconded by Joshua Smith, and carried 3-0.**

xxi. 2022-04657 Elliot Zank

Commissioner Barnett swore in the petitioner.

Mr. Zank disputed the Property Appraiser's assessment of the just value of the subject property.

Mr. Thalwitzer recommended granting the request for reconsideration to allow the special magistrate to consider the correct acreage as well as the Property Appraiser's response.

**MOTION to grant the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

Ms. Figueroa clarified that the Board had voted to grant the petitioner's request for a rehearing to consider evidence regarding the acreage of the subject property, as well as Mr. Thalwitzer's recommendation and the Property Appraiser's response.

xxii. 2022-04764 350 LLC Sam Dworkis

The petitioner was not present.

In response to a question posed by Commissioner Barnett, Mr. Thalwitzer said the VAB could consider the absent petitioners' requests.

(CLERK'S NOTE: Item 5.B.vi was taken up at this time.)

**5.B.vi.** 2022-00218 Angie Farjado

Mr. Thalwitzer said the petitioner disputed the Property Appraiser's valuation of the subject property. He recommended denial of the request.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

(CLERK'S NOTE: Item 5.B.x was taken up at this time.)

**5.B.x.** 2022-01067, 2022-01069, 2022-01071, 2022-01073, 2022-01075  
Robert Reiter

Mr. Thalwitzer stated that the weight of the evidence supported the Property Appraiser's conclusions.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

(CLERK'S NOTE: Item 5.B.xiii was taken up at this time.)

**5.B. xiii.** 2022-02151 Susan Ledwell

Mr. Thalwitzer said that the petitioner disputed the Property Appraiser's assessment of the subject property's just value. He stated that the weight of the evidence supported the Property Appraiser's determination and recommended denial of the request.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

(CLERK'S NOTE: Item 5.B.xiv was taken up at this time.)

**5.B.xiv.** 2022-02295 Property Tax Consultants

Mr. Thalwitzer said that the request was based on a comment made at the hearing by the special magistrate. He stated that the weight of the evidence supported the Property Appraiser's conclusions and recommended denial of the request.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

(CLERK'S NOTE: Item 5.B.xvii was taken up at this time.)

5.B. xvii. 2022-02731 James Poliyanskiy

Mr. Thalwitzer explained that the requests in the original petition had been partially granted. He stated that the decision had been within the special magistrate's discretion.

**MOTION to deny the request for reconsideration and adjust the assessment according to the special magistrate's decision. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

Ms. Figueroa requested clarification, and Mr. Thalwitzer stated that the Board had voted to allow the special magistrate's decision to stand.

(CLERK'S NOTE: Item 5.B.xviii was taken up at this time.)

5.B. xviii. 2022-03544 Michael Beautyman and Hong Thao Nguyen

Mr. Thalwitzer said that several issues had been raised by the petitioner, but he did not provide evidence that would support overturning the special magistrate's findings.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

(CLERK'S NOTE: Item 5.B.xix was taken up at this time.)

5.B.xix. 2022-03548 Celeste Krikorian

Mr. Thalwitzer said that the weight of the evidence supported the special magistrate's decision.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

(CLERK'S NOTE: Item 5.B.xxii was taken up at this time.)

5.B. xxii. 2022-04764 350 LLC/Sam Dworkis

Mr. Thalwitzer said that the petitioner had purchased two parcels that were combined with a unity of title and wanted the property assessed as a single parcel. He noted that combining the parcels did not change the value of the land and that the unity of parcel could be vacated.

**MOTION to deny the petitioner's request for reconsideration. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

**ADD-ON:** 2022-04691 Anita Nunez and Carlos Berracol

Commissioner Barnett swore in the petitioners.

Mr. Berracol explained that Ms. Nunez's primary residence was damaged after Hurricane Dorian and then was reassessed after improvements were made that brought the property up to code. He requested that the petitioner be allowed to submit evidence that mold intrusion in the subject property had been caused by the hurricane.

Mr. Thalwitzer had no comments.

**MOTION to grant the petitioner's request for a rehearing. Motion by Joshua Smith, seconded by Edwin Ferguson, and carried 3-0.**

**ADD-ON:** 2022-01152 Boca Cape Realty Management/Sal Guzzone

Mr. Guzzone requested that the VAB adopt the special magistrate's decision, which adjusted the Property Appraiser's assessment. He discussed the loss of rental income at the three subject properties, the age of the buildings, and increased expenses.

Commissioner Barnett suggested that the Board recess to allow Mr. Thalwitzer to review the petition.

## **RECESS**

**At 11:15 a.m., the chair declared the meeting recessed.**

## **RECONVENE**

**At 11:20 a.m., the meeting reconvened with all members present.**

In response to a question from Mr. Thalwitzer, Mr. Guzzone stated that he accepted the special magistrate's decision.

No further Board action was required regarding Petition No. 2022-01152.

Ms. Figueroa listed for the record the petitions that had been granted by the VAB.

### **C. Reconsideration Requests by the Property Appraiser's Office**

2022-01634 Altus Group (Thomas Tucker)

Mr. Jackson said that the Property Appraiser would accept VAB counsel's recommendation to deny the petition.

**MOTION to deny the Property Appraiser's request for reconsideration. Motion by Edwin Ferguson, seconded by Joshua Smith, and carried 3-0.**

6. **ADOPT** the Recommended Decisions of the Special Magistrates for the 2022 petitions, except for any petitions that will be reheard from Agenda Item 5.B and 5.C and considered at the next VAB meeting on March 30, 2023.

**MOTION to adopt the recommended decisions. Motion by Joshua Smith, seconded by Commissioner Barnett.**

In response to a question posed by Mr. Ferguson, Mr. Thalwitzer explained what would occur at the March 30, 2023, VAB meeting.

**UPON CALL FOR A VOTE, the motion carried 3-0.**

7. Written Final Decisions

Direct Clerk to the VAB to issue written final decision notices, pursuant to Sections 12D-9.031 and 12D-9.032, F.A.C., and to authorize use of the chair's electronic signature on all final decision forms.

**MOTION to direct the Clerk to the VAB to issue written final decision notices, pursuant to Sections 12D-9.031 and 12D-9.032, F.A.C., and to authorize use of the chair's electronic signature on all final decision forms. Motion by Edwin Ferguson, seconded by Joshua Smith, and carried 3-0.**

8. PUBLIC COMMENTS

There were no public comments.

9. STAFF COMMENTS

Ms. Figueroa thanked the members for their service on the Board.

10. BOARD COMMENTS

1.

Mr. Smith acknowledged the passing of former VAB member Stormet Norem and requested a moment of silence in his memory.

2.

Mr. Smith thanked staff for their work.

3.

Commissioner Barnett thanked staff and VAB counsel.

4.

Mr. Ferguson recognized staff and VAB counsel for their efforts.

**11. ADJOURNMENT**

**At 11:27 a.m., the chair declared the meeting adjourned.**

"If a person decides to appeal any decision made by this Commission with respect to any matter considered at this meeting or hearing, he will need a record of the proceedings, and that, for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based."

ATTESTED:



Clerk

APPROVED:



Chair