



## 2024 VALUE ADJUSTMENT BOARD

### MEETING MINUTES

April 10, 2025

11:30 A.M.

### CITY COUNCIL CHAMBER

Council Member Will Lahnen, Chair Council  
Member Joe Carlucci  
Council Member Rahman Johnson, Alternate, **Excused**  
School Board Member Cindy Pearson, Temporary Appointee  
Council Appointed Citizen Member Shirley Dasher  
School Board Appointed Citizen Member Dominic Cummings

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#### In attendance:

Jason Teal – Value Adjustment Board Clerk  
Heather Pelegrin, Chief of the Value Adjustment Board  
Johnathan Griffis – VAB Staff  
Andrew Cable – VAB Staff  
Aaron Thalwitzer – VAB Attorney  
Joyce Morgan, Property Appraiser  
Tiffany Pinkstaff, Attorney, Property Appraiser's Office Keith  
Hicks – Chief Appraiser, Property Appraiser's Office  
Harry Guetherman, Commercial Chief, Property Appraiser's Office  
Laura Winter, Customer Service Chief, Property Appraiser's Office Jim  
Ogburn, Residential Chief, Property Appraiser's Office  
Sage Sullivan, TPP Chief, Property Appraiser's Office

Meeting convened 11:34 AM

Chair Lahnen convened the meeting, and the attendees introduced themselves for the record.

1. Chair Lahnen introduced the new VAB Clerk, Jason Teal.
2. Approval of the February 13, Board Meeting Minutes (Meeting minutes were emailed to VAB Board Members for review on 4/8/2025). **Board Member Dasher made a motion to approve the February 13, 2025, Board Meeting Minutes. The motion was seconded by Board Member Cummings. The Board approved 5-0.**
3. Public Comments: Richard Mazurek was called to the podium for his public comment. He stated that his petition, VAB # 2024-000402, was heard by Special Magistrate Caleb Hollis. Mr. Mazurek explained that Mr. Hollis wrote a recommended decision in Mr. Mazurek's favor, lowering the assessed value of the property. Mr. Mazurek explained that the recommended decision was later deferred. He stated the property was purchased sometime in November of 2022 which resulted in his taxable value being equal to the market value of the property. He went on to explain that a year later, after receiving a homestead exemption on the property, there was a 9 percent increase in value for 2023. The recommended decision, written by Mr. Hollis, was partially granted by reducing the cost per square foot of the property to \$245. Mr. Mazurek disagreed with the PAO's citing of Fla. Stat. § 193.155(2) to defer his petition. Mr. Mazurek concluded by explaining that there was a

mathematical disagreement from the PAO with Mr. Hollis's calculation which resulted in an approximate \$4,000 difference in just value. Mr. Mazurek stated that he would be amenable to this increase regarding Mr. Hollis's original recommended decision. Will Lahnen, VAB Chair, informed Mr. Mazurek that the Value Adjustment Board was going to vote on the deferral request in agenda item 6 and that he should be prepared for any questions the Board may have.

4. Deferral Requests from Petitioners – No deferral requests from petitioners, confirmed by staff.

5. Deferral Requests from PAO: Chair Lahnen called on Tiffany Pinkstaff, PAO Attorney, to come up to the podium to provide an explanation for the deferral request. Ms. Pinkstaff introduced herself and stated that VAB # 2024-002126 is requested to be deferred due to its inconsistency with other recommended decisions of similar circumstances. Ms. Pinkstaff explained the inconsistency was that the recommended decision did not use the revised cost approach, which would have been more appropriate than the mass appraisal approach. **Council Member Carlucci made a motion to Approve the PAO deferral request for VAB # 2024-002126. The motion was seconded by Board Member Cummings. The Board Approved the motion 5-0.**

6. Previously Deferred Recommended Decisions: Chair Lahnen announced the previously deferred decisions which were VAB #'s 2024-000138, 2024-000402, 2024-000615 & 2024-000946 and called on Ms. Pinkstaff to come to the podium to respond to Mr. Mazurek's public comment. Ms. Pinkstaff explained that the PAO was not disputing the portion of the Special Magistrate recommended decision that was lowering the market value of the property. Instead, they were disputing the portion of the recommended decision that arbitrarily lowered both the assessed value and taxable value. Chair Lahnen asked Aaron Thalwitzer, VAB Attorney, about his recommendation for VAB # 2024-000402. Chair Lahnen stated the Special Magistrate's recommended decision cited language of the petitioner agreeing with the PAO's decision. Mr. Thalwitzer explained that language was taken from the petitioner's submission which appeared to be a conditional approval of the PAO's position. Mr. Thalwitzer went on to state that he agreed with the PAO and petitioner's arguments. Chair Lahnen stated that he will adhere to Mr. Thalwitzer's recommendation. **Board Member Cummings made a motion to Approve the VAB Attorney's recommendations in his summary for the previously deferred requests. The motion was seconded by Board Member Pearson. The Board Approved the motion 5-0.**

7. Consideration of Special Magistrate Recommended Decisions: Chair Lahnen explained that there were 249 recommended decisions to be approved which does include the 4 previously deferred recommended decisions that were just taken up under agenda item 6. **Board Member Pearson made a motion to Approve the Special Magistrate Recommended Decisions. The motion was seconded by Board Member Dasher. The Board Approved the motion 5-0.**

8. Mandatory denial (by April 20, 2025), of non-finalized petitions for delinquent taxes per FL Statute 194.014 (list provided in meeting handouts): Chair Lahnen called on Mr. Thalwitzer to explain the mandatory denials. Mr. Thalwitzer stated that the Duval County VAB had a relatively large number of cases that were being denied due to delinquent taxes. Mr. Thalwitzer explained that the petitioners in these cases did not make the mandatory partial payment of their property taxes by March 31<sup>st</sup> as outlined by Fla. Sta. § 194.014. Mr. Thalwitzer also revealed the Duval County VAB does more than other counties by emailing notifications to all petitioners that have not yet paid their property taxes prior to their mandatory denial. **Board Member Cummings made a motion to Approve the Mandatory Denials and dismiss the petitions for delinquent taxes. The motion was seconded by Board Member Dasher. The Board Approved the motion 5-0.**

#### Other Business

No other business.

Meeting adjourned at 11:34 AM.

Andrew Cable – VAB Staff

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Submitted: April 18, 2025, at 9:00 AM