



## 2024 VALUE ADJUSTMENT BOARD

### MEETING MINUTES

June 11, 2025

11:30 A.M.

CITY COUNCIL CHAMBER

Council Member Will Lahnen, Chair  
Council Member Joe Carlucci, **Excused**  
Council Member Rahman Johnson, Alternate, **Excused**  
School Board Member Darryl Willie  
Council Appointed Citizen Member Shirley Dasher, **Excused**  
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  
Jamey Crozier – Executive Council Assistant  
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 11:31 AM

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

1. Approval of April 10, 2025, Board Meeting Minutes (Meeting minutes were emailed to VAB Board Members for review on 6/9/2025). **Board Member Cummings made a motion to approve the April 10, 2025, Board Meeting Minutes. The motion was seconded by Board Member Willie. The Board approved 3-0.**

2. Public Comments – No public comments.

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

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

5. Previously Deferred Recommended Decisions: Chair Lahnen announced the recommended decision for 2024-002126 was previously deferred. Chair Lahnen called on the VAB Attorney, Aaron Thalwitzer to explain his findings and recommendation after reviewing all parties' arguments. Mr. Thalwitzer stated that he

believes that the Board should grant the PAO's request in their deferral request. He believes that the PAO is correct because the Petitioner and Special Magistrate had used the improper just value in their argument for reducing the value due to rent loss deductions. The improper just value was originally retrieved by the PAO's mass appraisal system which had not been substantially supported by evidence as required by Rule 12D-9.011(3), F.A.C. Mr. Thalwitzer went on to explain that the argument for value reduction using the just value that was presented at the hearing was not supported by sufficient record evidence. Mr. Thalwitzer recommended that the Board grant the deferral request, remand the recommended decision back to the Special Magistrate for revisions with instructions, and approve the revised recommended decision. Board Member Willie asked what the process would be for the Board if the Board approved of Mr. Thalwitzer's recommendation. Mr. Thalwitzer explained that the Board would have to meet again if they did not approve the revised recommended decision. If the Board did approve the revised recommended decision in the current meeting, then the Board would conclude the 2024 VAB year. Board Member Cummings agreed with Mr. Thalwitzer and the PAO's opinion relating to the deferral request. **Board Member Willie made a motion to grant the deferral request, remand the recommended decision back to the Special Magistrate for revisions with instructions, and approve the revised recommended decision. The motion was seconded by Board Member Cummings. The Board Approved the motion 3-0.**

1. VAB # 2024-002126 – Property Tax Alliance Group (Agent for Petitioner)

6. Consideration of Special Magistrate Recommended Decisions: Chair Lahnen explained that there were 110 recommended decisions to be approved which does include the previously discussed recommended decision of VAB # 2024-002126 that was just approved under agenda item 5. **Board Member Cummings made a motion to Approve the Special Magistrate Recommended Decisions. The motion was seconded by School Board Member Willie. The Board Approved the motion 3-0.**

#### Other Business

Chair Lahnen stated this would conclude the meeting and all business for the 2024 VAB year. He also thanked the Board, VAB Staff, and VAB Attorney Aaron Thalwitzer for their work.

Meeting adjourned at 11:41 AM.

Andrew Cable – VAB Staff  
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Submitted: June 16, 2025, at 9:00 AM