



## 2025 VALUE ADJUSTMENT BOARD MEETING MINUTES

Thursday, April 16, 2026  
11:30 AM

Council Member Will Lahnen, Chair, **Excused**  
Council Member Rahman Johnson, Temporary Chair  
School Board Member Charlotte Joyce  
Council Appointed Citizen Member Shirley Dasher  
School Board Appointed Citizen Member Dominic Cummings, **Excused**

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### In Attendance:

Jason Teal – Value Adjustment Board Clerk  
Heather Pelegrin – Chief of the Value Adjustment Board  
Johnathan Griffis – VAB Assistant II  
Andrew Cable – VAB Assistant I  
Aaron Thalwitzer – Value Adjustment Board Attorney  
Andrew Powers – Executive Council Assistant, Council Member Johnson  
Joyce Morgan – Property Appraiser  
Tiffany Pinkstaff – Counsel to the Property Appraiser  
Keith Hicks – Chief Appraiser, Property Appraiser’s Office  
Harry Guetherman – Commercial Division Chief, Property Appraiser’s Office  
Sage Sullivan – Residential Division Chief, Property Appraiser’s Office  
Laura Winter – Customer Service Division Chief, Property Appraiser’s Office  
Kobe Branch – Customer Service Division, Property Appraiser’s Office

Meeting convened 11:33 AM

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

1. Approval of the meeting minutes from the 2025 VAB Monthly Meeting held on February 12, 2026. **Board Member Joyce made a motion to approve the minutes. The motion was seconded by Board Member Dasher. The Board Approved the motion 3–0.**
2. Public Comments:
  - Tiffany Pinkstaff, PAO Attorney, explained that she wanted an opportunity to provide a preview of the previously deferred recommended decisions prior to making a motion on it. Ms. Pinkstaff explained My Exemption Check, along with two other tax representatives of the previously deferred, were representing the home sellers seeking value increases for the new homeowners. Ms. Pinkstaff explained that sellers partake in this method of filing to artificially increase what they can port over to their new homes. The PAO finds this problematic since the recently sold home taxes would not be paid by the petitioners asking for an increase in the value of the home. Ms. Pinkstaff used the Miami-Dade memo as an example of a potential solution the VAB could utilize.
  - Joyce Morgan, Property Appraiser, explained that these petitions are not brought by the current owners, yet they are paid for by the original owners. Ms. Morgan stated that tax representatives like My Exemption Check provide signatures signed off by the current homeowners, but there is no clear language to the owner stating an

increase in their taxes. Ms. Morgan stated this as an important issue because it is the homeowners who are unknowingly having to pay more in taxes due to this practice.

Chair Johnson called on Aaron Thalwitzer, VAB Attorney, to comment on the issue. Mr. Thalwitzer stated he agrees with the PAO's legal position and explained he was familiar with the adopted Miami-Dade memo. He explained he could provide something similar for the VAB to adopt. However, if they were asking for a local procedure, he does not believe it is proper because it is a case-by-case legal issue. Mr. Teal asked Mr. Thalwitzer if it would be more appropriate for the PAO to have an internal procedure for handling these specific issues rather than having the VAB create a memo or procedure. Mr. Thalwitzer replied, stating he believed that it would be possible. Mr. Thalwitzer added, on a policy basis, VAB must ensure that the owner's filing is the current owner, and outside of that the VAB should not be validating any additional information. Chair Johnson clarified all VAB actions are to be in accordance with state law. Ms. Pinkstaff understood Mr. Thalwitzer's stance and explained how the auto population feature generated from CAMA when filing may be causing some confusion. The petitioner is auto populated as the current owner, yet it may be the former owner filing on their behalf. The PAO tried to challenge these petitions from going to hearing but the requests were denied. Ms. Pinkstaff added their requests for dual hearings were denied as well because there is nothing in the Florida Statutes to allow Attorney Special Magistrates to hear the issue. Miami-Dade has a policy to protect current owners from this issue. Ms. Pinkstaff reiterated that the PAO wanted this memo to protect the current homeowners. Heather Pelegrin, VAB Chief, stated this would be an issue best addressed at the 2026 VAB Organizational Meeting. Chair Johnson agreed, stating yearly continuity would be beneficial to the VAB process. Chair Johnson also requested the PAO and VAB to work together prior to the Organizational Meeting to find a solution.

3. Deferral requests from Petitioners. None received as confirmed with VAB staff.
4. Deferral requests from the Property Appraiser's Office. Chair Johnson stated there were 38 deferral requests listed on the agenda, VAB #'s 2025-001405, 2025-001411, 2025-002423, 2025-002426, 2025-002449, 2025-002474, 2025-002475, 2025-002490, 2025-002499, 2025-002503, 2025-002511, 2025-002513, 2025-002544, 2025-002559, 2025-002560, 2025-002562, 2025-002563, 2025-002572, 2025-002574, 2025-002582, 2025-002603, 2025-002605, 2025-002620, 2025-002630, 2025-002644, 2025-002647, 2025-002662, 2025-002664, 2025-002689, 2025-002690, 2025-002698, 2025-002706, 2025-002712, 2025-002721, 2025-002735, 2025-002739, 2025-002742, & 2025-002770. Chair Johnson called on Tiffany Pinkstaff, PAO Attorney, to come up to the dais. Ms. Pinkstaff stated that the Special Magistrate recommended decisions listed were inconsistent decisions when compared to recommendations under similar circumstances. The PAO suggests that the Special Magistrate recommended decisions did not provide a reason as to why the PAO lost their presumption of correctness. The PAO believes this magistrate was issuing arbitrary values. Ms. Pinkstaff cited Florida Administrative Code, Rule 12D-9.030, which describes each Special Magistrate recommendation requiring conclusions of the law based on findings of fact to provide sufficient factual and legal information and reasoning to enable both parties to understand the basis for the decision. Therefore, Ms. Pinkstaff and the PAO believe the 38 recommended decisions should be deferred. Mr. Teal reminded the Board that the VAB must be finished by June 1<sup>st</sup>. Board Member Dasher stated the inconsistencies in compliance with 12D-9.030 by the Special Magistrate are problematic. Mr. Thalwitzer suggested the recommended decisions should be remanded back to the Special Magistrate to provide further information to establish his findings. Mr. Teal confirmed that there is sufficient time to fully process the remands prior to the May 14<sup>th</sup> VAB meeting. **Board Member Joyce made a motion to remand back to the Special Magistrate with instructions the 38 recommended decisions per the PAO request. The**

**motion was seconded by Board Member Dasher. The Board Approved the motion 3-0.**

5. Previously deferred recommended decisions. Chair Johnson stated there were 14 previously deferred requests listed on the agenda, VAB #'s 2025-000277, 2025-000972, 2025-000973, 2025-000974, 2025-000975, 2025-000976, 2025-000977, 2025-000978, 2025-000979, 2025-000980, 2025-000981, 2025-000982, 2025-000999, & 2025-015017. Chair Johnson called to see if there were any representatives for the petitioners regarding these previously deferred recommended decisions. There were none. Chair Johnson called on Ms. Pinkstaff to see if there were any statements from the PAO regarding the previously deferred. Ms. Pinkstaff stated there were no additional comments from the PAO other than what was already stated during public comments. **Board Member Joyce made a motion to approve the recommended decision for VAB # 2025-000277 that was previously deferred. The motion was seconded by Board Member Daher. The Board Approved the motion 3-0.** Chair Johnson then stated the Board could take up the other 13 previously deferred recommended decisions at once as they were the same Petitioner. **Board Member Dasher made a motion to approve the 13 previously deferred recommended decisions. The motion was seconded by Board Member Joyce. The Board Approved the motion 3-0.**
6. Consider the recommended decisions listed on the 23 page excel spreadsheet for the 2025 April 16, 2026, VAB Meeting. Chair Johnson stated that there were 632 recommended decisions. Of the 632 recommended decisions, 545 were denied and 87 were granted. Chair Johnson also shared that there was a total of 338 approved recommended decisions provided, to date, by the VAB. **Board Member Dasher made a motion to approve all the recommended decisions on the excel spreadsheet with the exception to the 38 previously deferred and VAB # 2025-000277. The motion was seconded by Board Member Joyce. The Board Approved the motion 3-0.**
7. Mandatory denial (by April 20, 2026), of non-finalized petitions for delinquent taxes per FL Statute 194.014. Chair Johnson stated there were 18 petitions requiring mandatory denials. VAB #'s 2025-001383, 2025-001561, 2025-001574, 2025-001872, 2025-002051, 2025-002707, 2025-002783, 2025-002785, 2025-002786, 2025-002787, 2025-002788, 2025-002789, 2025-002791, 2025-002792, 2025-002793, 2025-004367, 2025-015001, & 2025-015034. Chair Johnson called on Mr. Thalwitzer to provide further explanation. Mr. Thalwitzer stated the VAB is required to deny/dismiss all petitions by April 20<sup>th</sup> if the petitioners have not made the required partial payment of their taxes by April 1<sup>st</sup>. **Board Member Joyce 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 3-0.**

#### Other Business

Mr. Thalwitzer provided brief explanation of the changes to codes 12D-9.001, 9.014, 9.015, 9.019, 9.020, 9.025, 9.026 and 12D-16.002. Mr. Thalwitzer explained the changes are intended to conform with the DOR's VAB procedural rules to the statutory amendments made in 2025.

Announce date and location of next 2025 VAB meeting: Thursday, May 14, 2026, at 11:30 AM  
1<sup>st</sup> Floor, City Hall, Council Chambers

Meeting was adjourned at 12:12 PM.

Andrew Cable – VAB Staff  
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