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I. THE BASICS

A. INTRODUCTION

This guide introduces you to Axia Web, a comprehensive Value Adjustment Board (VAB) system website. This guide is designed to provide an overview of the basic processes within Axia designed for Special Magistrates.

Axia allows users to access petitions, review evidence, and listen to hearing audios through a secure "Log In". Access requires a "Username" and "Password", which have been or will be provided to you by the VAB office.

Pioneer Technology Group (PTG) and Lee County Clerk TSD advise that the Axia website is “Best viewed in 1024x768 or higher resolution with Internet Explorer 9 (or higher).

B. LOG IN PROCEDURE

Each special magistrate will be provided with the information needed to access the system.

C. FIRST NAVIGATION BAR

Use "Navigation Bar" icons to navigate within the Special Magistrate section of the website.

#1. "Home":  Returns you to the "Scheduled Hearings" screen after "Log In".

#2. "Logout": Logs you out of the website and allows return to the "VAB Home Page".

#3. "Your Account": Brings you to the Account page to update account information.

#4. "Hearings": Brings you to the "Scheduled Hearings" screen.

#5 "Agenda Reports": Allows you to produce daily recommendation reports.

#6. "Remand Queue": Brings you to a list of petitions that require review, either because the Property Appraiser's Office (PAO) has provided a remand review for a Remanded Petition or because necessary corrections to a Worksheet or a Remand have been noted by the Lead VAB Clerk or VAB Attorney.

D. UPDATE ACCOUNT INFORMATION

Each special magistrate will be provided with information needed to update individual account information.

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II. ACCESSING PETITION INFORMATION

A. "SCHEDULED HEARINGS" SCREEN

After clicking on the "Hearings" icon to open the "Scheduled Hearings" screen, you may search for a particular petition or group of petitions by entering one or more search criteria; or view all petitions for a specific hearing date.

NOTE: If you are searching for a petition that has been "un-finalized" by the Lead VAB Clerk for corrections ("VAB Audit Send Back") or by the VAB Attorney for corrections ("Remand to Attorney"), you must use the "Remand queue" icon to open the petition.

1. Enter search criteria
   a. "Petition ": Search by a petition number.
   b. "Parcel ": Search by a parcel number.
   c. "Status": Select from a Worksheet Status list: All, Completed, In Progress, or Not Started

2. Click "Find" to display the hearing date(s) for petition(s) that meet the search criteria.

3. Click a "date" icon to see the individual petitions scheduled for your hearings on that date.
**B. VIEW THE WORKSHEET(S) FOR A SPECIFIC PETITION**

1. Click on a "Worksheet(s)" icon to view a single worksheet for a specific petition.

2. To view worksheets for a multiple-petal petition
   a. Select the "Multiple (n) - Click to see" link.

b. Click on the "Maximize" button to view all worksheets for the petition in a new window.

3. A "legend" for the various statuses of worksheets is provided at the bottom of the page.

4. You can scroll through the pages of the list using the links at the bottom of the page:
III. WORKING WITH THE WORKSHEETS

A. WORKSHEET NAVIGATION BAR

After you have selected the Worksheet for a specific parcel, a second "Navigation Bar" will appear, with several new icons in addition to the icons described in Section I.C, on page 1.

#7 "Download PDF": This icon only appears from a completed (Finalized) "Worksheet" screen. Converts the worksheet and allows you to see the Recommended Decision in the DOR standard form (DOR-485V or DOR-485XC) that will be sent to the petitioner and PAO. (See page 23 for more information.)

#8 "Evidence": On or after the scheduled hearing date, allows you to see the petition and all documents that have been scanned into the petition record and to listen to the Hearing Audio. (See page 7)

#9 "Clerk Notes": WILL NOT BE USED BY LEE COUNTY VAB CLERK

#10 "Attorney Notes": Allows you to see VAB Attorney requests for corrections on Remands to the PAO and on Recommended Decisions.

#11 "Magistrate Notes": WILL NOT BE USED BY LEE COUNTY SPECIAL MAGISTRATES.

#12 "Return to List": Returns to the list of hearings.

B. WORKSHEETS

1. From the "Scheduled Hearings" screen, click a "Worksheet(s)" icon to view the worksheet.

The "Worksheet" will be displayed.
2. **Petition Information Section** contains the basic petition information and Option Buttons to:
   
a. **"Remand Worksheet"** - You may prepare a "Remand" providing the PAO with instructions for additional review of a granted petition. *(See page 11.)*  
b. **"Update Worksheet"** - You should "update" frequently when working on large amounts of text. Data entered should be automatically saved every five minutes, and a timestamp will display as an alert when auto-save occurs.  
c. **"Finalize Worksheet"** - Selected only after you have completed and reviewed all items on the "Worksheet". The "Worksheet" will be reviewed by the Lead VAB Clerk and VAB Attorney, and "remanded" to you if any corrections are necessary. Once a Worksheet is "Finalized", you cannot access it to make any changes unless it is "released" by the Lead VAB Clerk or VAB Attorney.

3. **"Magistrate Recommendation"** Section - *(For instructions on reviewing scanned documents associated with the petition, see page 7; for listening to the hearing audio, see page 8.)*  
a. **"Magistrate Recommendation Code"** - From the dropdown list, select the desired code "Denied", "Granted", or "Granted in Part".

   ![Magistrate Recommendation](image)

   - **DENIED**: Denied - Denied  
   - **GRANTED**: Granted - Granted  
   - **GRANTED IN PART**: Granted In Part - Granted in Part

b. "TRIM VALUES" are downloaded from the PAO database, and cannot be changed in the Worksheet.

c. (1) **"Before Action"** values must be edited as needed to agree with values presented by the PAO representative at the beginning of the hearing.  
   (2) If the petition is "Denied", the "Before Action" values should copy automatically to the "After Action" value fields. "After Action" values should be entered and calculated only if the petition is "Granted" or "Granted in Part".

   ![TRIM VALUES](image)

3. d. On Worksheets for "Classification" and "Exemption" and "Transfer of homestead assessment difference" petitions only: Check the appropriate box for the specific petition.

   ![Classification](image)
For example, if the petition is for "Denial of Agricultural Classification",
(1) Check "Use classification, specify:" and
(2) Enter "Agricultural" in the designated space.

These fields are intended for "free text"; and will scroll down as needed to allow ample space for findings and conclusions. Refer to your DOR Training for DOR requirements and VAB Counsel comments regarding the contents of these fields.

a. "Findings of Fact" - Items in the "[View Codes]" dropdown list will either
   (1) Provide the DOR-mandated language for a "No Show" petition (see page 9), or
   (2) Supplement findings regarding a remanded petition (see page 11).

b. "CONCLUSIONS OF LAW" - Items in the "[View Conclusions]" dropdown list will either:
   (1) Provide the DOR-mandated language for a "No Show" petition (see page 9), or
   (2) Supplement findings regarding a remanded petition (see page 11).

c. Option Buttons: At the bottom of the Worksheet are the same Option Buttons as at the top of the Worksheet to "Remand", "Update", or "Finalize". (See page 5)
IV. OTHER PARTS OF THE PETITION RECORD

A. VIEW EVIDENCE AND OTHER SCANNED DOCUMENTS

1. With a "Worksheet" open, click the "Evidence" icon on the "Navigation Bar" to view the evidence and other scanned documents associated with the petition.

2. In the "Hearing Images" window, click on the "Image lookup" icon to view an "Image".

3. The "Image" will be displayed as a PDF document in a new window. You may view these images as necessary until the Worksheet has been finalized.

4. Close the document to return to the "Worksheet", or use your browser's "Back Arrow" to select another image from the "Hearing Images" window.
B. LISTEN TO THE HEARING AUDIO

1. With a "Worksheet" open, click the "Evidence" icon on the "Navigation Bar".

2. In the "Hearing Images" window, click on the icon to the left of the appropriate audio file.

3. The Petition Hearing Recording audio box will appear. The recording will automatically play and stop when completed. Use “pause” and other controls as needed for listening.

4. Close the audio box.

5. Click the "Evidence" icon again to close the "Hearing Images" window.
V. SPECIAL SITUATIONS

A. COMPLETING A WORKSHEET FOR A "NO-SHOW" PETITION

Per DOR Rule 12D-9.021(8), when a petitioner does not appear by the commencement of a scheduled hearing, and has not indicated a desire to have their petition heard without their attendance, and no good cause is found for the petitioner's absence from the hearing, no hearing should be conducted; and the petition should be denied with very specific DOR requirements for the "Findings of Fact" and "Conclusions of Law".

Instructions for making an audio record of the disposition of "No Show" petitions, including an inquiry to the PAO representative regarding any changes in “Before Action” values, are in the Hearing Room notebook.

1. Open the "Worksheet" for the relevant petition (see page 3).

2. If necessary, correct the “Before Action” values per the PAO representative’s statement.

3. From the "Magistrate Recommendation Code" dropdown list, select "DENIED:".

4. Verify that "After Action" values are the same as "Before Action" values.

5. If applicable, check the appropriate box and complete other information as needed under "Exemption, Classification, or Assessment Difference Transfer".

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6. From the "Findings of Fact" "[View Codes]" dropdown list, select the first statement regarding non-appearance at the hearing. (The second statement is for "Remands").

7. From the "Conclusions of Law" "[View Conclusions]" dropdown list, select the first statement regarding "F.A.C. 12D-9.021(8)". (The second statement is for "Remands").

8. When all necessary information has been completed and verified, click on "Finalize Worksheet".

9. Go to page 23 for instructions on viewing and/or printing the "Finalized Worksheet".
B. "REMAND WORKSHEET"

Note: The Remand process is not to be used unless you have already determined that the petition should be "Granted" or "Granted in Part".

PLEASE REFER TO DOR RULE 12D-9.029 FOR REMAND PROCESS AND REQUIREMENTS.

A sample of the DOR mandated form DR-485R is on page 13.

If you have determined that a "Valuation" petition should be "Granted" or "Granted in Part", and that additional information is needed from the PAO to determine the "After Action" values, you may use the "Remand Worksheet" button to produce the necessary form to provide specific instructions to the PAO for additional review.

If you have determined that an "Agricultural Classification" should be "Granted", but you did not receive information from the PAO at the hearing regarding the "After Action" values, you may use the "Remand Worksheet" button to produce the necessary form to request the appropriate values from the PAO.

1. On the "Worksheet",
   a. Select "GRANTED:" for the Magistrate Recommendation code.
   b. Make no entries in the "After Action" values.
   c. Complete "Findings of Fact" and "Conclusions of Law" as completely as possible, noting the reasons for remanding the petition.
   d. Be sure to “Update” the Worksheet so the information is saved.
   e. You may want to “Copy” the text to “Paste” into the Remand Worksheet.

2. Click the "Remand Worksheet" button to open a "Remand to PAO" Form. (See next page for the form.)
3. Complete information on the "Remand to PAO" form.
   a. Check the appropriate "determination" box.
   b. Complete other information as required. You may "paste" information from the "Findings of Fact" and "Conclusions of Law" that you entered in the "Worksheet". Directions to the PAO should be specific and clear.
   c. Click "Submit Remand".

4. The form generated and added to the petition record (DR-485R) will not be visible to you.
   a. A message "Petition has been Remanded" will be displayed.
   b. Click on the "Return to Worksheet" link to view the form that was created.
5. To view the Remand form that the VAB Attorney will review:
   a. From the "Navigation Bar", click on the "Evidence" icon.
   b. From the "Hearing Images" dropdown list, select the "Remand" image.
   c. A PDF copy of the completed "DR-485R" will be displayed.

To view the Remand form that the VAB Attorney will review:

a. From the "Navigation Bar", click on the "Evidence" icon.

b. From the "Hearing Images" dropdown list, select the "Remand" image.

c. A PDF copy of the completed "DR-485R" will be displayed.

Form SMP
Approved 08/12/2011
Page 15 of 27
6. Notify the Lead VAB Clerk immediately that you have remanded the petition. The Remand form will be reviewed by the VAB Attorney before it becomes visible to the PAO or petitioner.
   a. If the VAB Attorney accepts the Remand as written, the petition will be moved to the VAB Clerk's "Remand" queue (not visible to you). You will be informed when the PAO has submitted the required written review and when the petitioner has responded or the deadline for petitioner response has passed. The Remand process will then continue beginning at Step 8.
   b. If the VAB Attorney rejects the Remand, the petition will return to the Magistrate's "Remand" queue; and the VAB Attorney will provide notes regarding the required corrections.

   (1) Click the "Remand queue" icon 🔄, identify the rejected petition, and click on the “View Document” icon 📝 to view the Remand Worksheet.

   (2) Click on “Return to Worksheet” to view the Recommendation Worksheet.

   (3) Click on the "Attorney Notes" icon 📝 to view the VAB Attorney's comments.

   (4) Click again on the "Attorney Notes" icon 📝 to close the dialog box.
The following worksheets in the Remand Queue need to be completed:

<table>
<thead>
<tr>
<th>Parcel</th>
<th>Petition #</th>
<th>Remand Reason</th>
<th>Remand Date</th>
<th>Remand By</th>
<th>Notice Name</th>
<th>Type</th>
<th>DOR Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>339427000000000010</td>
<td>Remand to PAO</td>
<td>5/19/2014 2:13:44 AM</td>
<td>Michael Cooper</td>
<td>MICHAEL F KAYUSA ESQ</td>
<td>DOR_5</td>
<td>00</td>
</tr>
<tr>
<td>2</td>
<td>224518000000000012</td>
<td>Remand to Attorney</td>
<td>1/2/2014 10:28:20 AM</td>
<td>Magistrate Test</td>
<td>CARLАН ROBERT + MARY JANE</td>
<td>DOR_1</td>
<td>04</td>
</tr>
</tbody>
</table>

(5) (a) Select the "Remand Queue" icon  to return to the Remand list

(b) Click on the “View Document” icon to view the Remand Worksheet.

(6) Make the requested corrections, then click on "Submit Remand" to return the Remand to the VAB Attorney for a second review.

7. After the VAB Attorney accepts the Remand form:
   a. The PAO will complete the form and provide a written review to the Lead VAB Clerk.
   b. The Lead VAB Clerk will provide copies of the review to the special magistrate and the petitioner.
   c. The petitioner will be allowed 25 days to respond and/or request a continued hearing.
      (1) If the petitioner accepts the PAO review, waives the right to a continued hearing, or does not respond within the 25 days, you will be instructed to open the petition from the "Remand" queue and finish the recommendation on the basis of information in the PAO review.
      (2) If the petitioner does not accept the PAO review and requests a continuation hearing, a continuation hearing will be scheduled at which any new information will be considered along with previous evidence. The process for scheduling a continuation hearing in Axia is complicated, and will be explained in detail when such a hearing becomes necessary.

8. To complete the remanded "Worksheet":
   a. Click on the "Remand Queue" icon  .
   b. From the list of worksheets, select the appropriate "Worksheet" icon for completion.
c. Complete the 'Findings of Fact' and 'Conclusions of Law'.

(1) Type in any additional "Findings of Fact" and/or "Conclusions of Law" relevant to the information in the PAO’s written remand review and/or information presented at the continuation hearing if one was conducted.

(2) If there was no continuation hearing, insert the appropriate "Remand" language from:
   (a) the "Findings of Fact" "[View Codes]" dropdown list and
   (b) the "Conclusions of Law" "[View Conclusions]" dropdown list.
d. Verify "Magistrate Recommendation" information:

   (1) "Magistrate Recommendation Code" must be "GRANTED" or "GRANTED IN PART".

   (2) Enter "AFTER ACTION" values for "MARKET VALUE", "ASSESSED OR CLASSIFIED USE
       VALUE", and "EXEMPT VALUE"

       Commas, decimal points, and "00" cents must be keyed in.

   (3) Click "Calculate" to allow Axia to calculate the "AFTER ACTION" "TAXABLE VALUE".

9. Run "Spell Check" for both "Findings of Fact" and "Conclusions of Law"

10. Go to page 22 for instructions on "Finalizing the Worksheet".

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C.  **MULTIPLE WORKSHEET OPERATIONS**

To save time and eliminate duplication of effort, Axia includes a feature that allows you to copy information from one worksheet to other worksheets included on the same petition number. This feature does not apply to multiple petitions in one transaction.

1. In "Scheduled Hearings", a petition with multiple worksheets (n) will list “Multiple(n) – Click to see” in the “Worksheet(s)” column. Click to display a drop-down list of the parcels.

   ![Scheduled Hearings drop-down list](image)

2. Choose the first parcel worksheet icon from the dropdown list to complete.

   ![First parcel worksheet icon](image)

3. Complete the first worksheet and spell check. *(See page 4)*  
   When you have made all necessary changes to this worksheet, click "Finalize Worksheet".

   ![Finalize Worksheet](image)

4. You will see a message that "Your worksheet has been saved successfully" and options to "Return to Worksheet" or "Return to Hearing Schedule."

---

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5. Click on “Return to Worksheet”.

6. Click on the "Mass Worksheet Operations" icon to view the list of remaining worksheets.

7. Select the sections to be copied from the finalized worksheet to other worksheets.
   a. Click on "(Toggle Market Values)" to show or hide the before and after Market values.
   b. Based on the values shown, determine whether to copy Market values, then check or uncheck boxes as needed. Unless values on all parcels are identical, the "County Values" checkbox should be unchecked.

8. Select and update the worksheets to which you wish to copy the selected sections.
   a. Clicking in the header row checkbox will select all remaining worksheets for the petition, or
   b. You may select each worksheet individually.
   c. Click on "Copy". Use of "Copy/Finalize" is not recommended.

Note: If you see a “Message from webpage” error dialog box, just close it.

9. Information from the first "Worksheet" will be copied into all worksheets that are selected.
10. Repeat Steps 1 thru 8 as often as necessary to complete all parcels within the transaction.
11. Click on the "Hearings" icon to return to "Scheduled Hearings"
   a. Choose the petition number again.
   b. Select the first copied worksheet to verify that fields copied correctly and that all values are correct, then finalize. See page 22
   c. Repeat Step 11.b to complete, correct and finalize remaining Worksheets.

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A. **UPDATE WORKSHEET**

**Note:** Updating the Worksheet saves changes that have been made, but does not complete ("Finalize") the Worksheet. Worksheets that are not complete may be edited until you select "Finalize Worksheet".

1. When you have made changes to the Worksheet, but need to postpone completion:
   a. Click the "Update Worksheet" button to save changes made.
   b. If the message "Your worksheet has been saved successfully." is displayed, you may select
      (1) Any of the icons from the "Navigation Bar"
      (2) The "Return to Worksheet" link
      (3) The "Return to Hearing Schedule" link
   c. If the message is **not** displayed, you may select any of the icons from the “Navigation Bar.”
B. FINALIZE WORKSHEET

1. After all information has been entered for a Worksheet, review the Worksheet for the following details:
   a. "BEFORE ACTION" values are the values presented by the PAO at the hearing.
   b. If a "GRANTED" petition, at least some "AFTER ACTION" values are different from "BEFORE ACTION" values.
   c. If a "DENIED" petition, all "AFTER ACTION" values are the same as "BEFORE ACTION" values.
   d. "Findings of Fact" and "Conclusions of Law" contain all elements required by the DOR, including, but not limited to, determination of PAO’s presumption of correctness (if applicable), evidence tests of credibility, relevance and sufficiency; and are consistent with the recommendation to grant or deny.
   e. Spelling and grammar are correct. (Use Spell Check.)

   Note: Once you choose "Finalize Worksheet", the Worksheet will be considered "Complete"; and you will not have access to make any additional changes. If you discover that a change needs to be made after the Worksheet is finalized, contact the Lead VAB Clerk for assistance.

2. After making all necessary changes to the Worksheet,
   a. Click the "Finalize Worksheet" button.

You will receive the warning message as shown below. Click "OK" to finalize the Worksheet, or "Cancel" if you wish to make more changes to the Worksheet.

b. A message "Your worksheet has been saved successfully." will be displayed.

c. You may select
   (1) Any of the icons from the "Navigation Bar"
   (2) The "Return to Worksheet" link
   (3) The "Return to Hearing Schedule" link

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C. VIEW/DOWNLOAD PDF (DOR FORM DR-485XC OR DR-485V)

There are two methods for viewing/downloading a PDF version of the DR-485XC (for Exemption, Classification, & Portability petitions) or DR-485V (for Valuation petitions) that is generated from the completed "Worksheet". You may save or print the PDF form as desired.

1. From the "Scheduled Hearings" screen, select the petition you wish to view/download and click on the "View printer friendly Worksheet" icon.

- OR -

2. With the finalized "Worksheet" open on the screen, click on the "Download PDF" icon.

The following 2 pages contain samples of Forms DR-485XC and DR-485V.

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This form (DR-485XC) will be displayed for Classification and Exemption petitions.

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DEPARTMENT OF REVENUE

DECISION OF THE VALUE ADJUSTMENT BOARD

EXEMPTION, CLASSIFICATION, OR ASSESSMENT DIFFERENCE TRANSFER PETITION

The actions below were taken on your petition in the County of Lee

☑ These actions are a recommendation only, not final
☐ These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.1558(j), 194.036, 194.17(3), 196.151, and 197.2425, Florida Statutes)

Petitioner name: KUNKEL MIGUEL + KEDTHA AS +
The petitioner is: ☑ taxpayer of record ☐ taxpayer’s agent ☐ other, explain:

Property address: 1714 NW 26TH ST
CAPE CORAL, FL 33993

Decision Summary

☑ Denied your petition
☑ Granted your petition
☐ Granted your petition in part

Lines 1 and 4 must be completed

<table>
<thead>
<tr>
<th>Lines</th>
<th>Value from TRIM Notice</th>
<th>Value before Board Action</th>
<th>Value after Board Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>107,298.00</td>
<td>107,298.00</td>
<td>107,298.00</td>
</tr>
<tr>
<td>2.</td>
<td>87,538.00</td>
<td>87,538.00</td>
<td>87,538.00</td>
</tr>
<tr>
<td>3.</td>
<td>25,000.00</td>
<td>25,000.00</td>
<td>50,000.00</td>
</tr>
<tr>
<td>4.</td>
<td>62,538.00</td>
<td>62,538.00</td>
<td>37,538.00</td>
</tr>
</tbody>
</table>

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Exemption, Classification, or Assessment Difference Transfer

☑ Homestead
☐ Widow/er
☐ Blind
☐ Totally and permanently disabled veteran
☐ Low-income senior
☐ Disabled
☐ Use classification, specify
☐ Parent/grandparent assessment reduction
☐ Disabled veteran
☐ Use exemption, specify
☐ Transfer of homestead assessment difference
☐ Other, specify

Reasons for Decision

Fill-in fields will expand or add pages, as needed.

Findings of Fact:

Petitioner established entitlement

Conclusions of Law:

Petitioner established entitlement

☑ Recommended Decision of Special Magistrate

The finding and conclusions above are recommendations.

Magistrate Test

Signature, special magistrate: [Signature]
Print name: [Name]
Date: 07/28/2014

TEST VAB Clerk

Signature, VAB clerk or special representative: [Signature]
Print name: [Name]
Date: 07/30/2014

If this is a recommended decision, the board will consider the recommended decision on at ☐ AM ☐ PM.

Address: [Address]
If the line above is blank, please call (239) 533-2328 or visit our web site at VAB link at www.LeeClerk.org

☐ Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board: [Signature]
Print name: [Name]
Date of decision: [Date]

Signature, VAB clerk or representative: [Signature]
Print name: [Name]
Date mailed to parties: [Date]

---

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This form (DR-485V) will be displayed for Valuation petitions.

DECISION OF THE VALUE ADJUSTMENT BOARD

VALUE PETITION

County: Lee

The actions below were taken on your petition.

☑️ These actions are a recommendation only, not final  ❌ These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(i), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition # 2014-00129

Parcel ID 054527220000000A0

Petitioner name EASLEY MCCALEB ASSOC

The petitioner is: ☑️ taxpayer of record ☑️ taxpayer’s agent ☑️ other; explain: Property address 10250-427 STAFFORD CREEK BLVD LEHIGH ACRES, FL 33936

<table>
<thead>
<tr>
<th>Decision Summary</th>
<th>Value Lines 1 and 4 must be completed</th>
<th>Before Board Action</th>
<th>After Board Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑️ Denied your petition</td>
<td>Value from TRIM Notice</td>
<td>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</td>
<td></td>
</tr>
<tr>
<td>☑️ Granted your petition</td>
<td>1. Just value, required 2,307,502.00</td>
<td>2,307,502.00</td>
<td>2,307,502.00</td>
</tr>
<tr>
<td>☑️ Granted your petition in part</td>
<td>2. Assessed or classified use value,* if applicable 1,544,414.00</td>
<td>1,544,414.00</td>
<td>1,544,414.00</td>
</tr>
<tr>
<td>☑️ Recommended Decision of Special Magistrate</td>
<td>3. Exempt value,* enter &quot;0&quot; if none 0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>☑️ Final Decision of the Value Adjustment Board</td>
<td>4. Taxable value,* required 1,544,414.00</td>
<td>1,544,414.00</td>
<td>1,544,414.00</td>
</tr>
</tbody>
</table>

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision

Fill in fields will expand or add pages, as needed.

Findings of Fact

Petitioner failed to overcome POC

Conclusions of Law

Petitioner failed to overcome POC

☑️ Recommended Decision of Special Magistrate

Finding and conclusions above are recommendations.

Magistrate Test:

Magistrate Test 07/28/2014

Signature, special magistrate

Print name Date

TEST VAB Clerk

TEST VAB Clerk 07/30/2014

Signature, VAB clerk or special representative

Print name Date

If this is a recommended decision, the board will consider the recommended decision on at

Address

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call (239) 533-2328 or visit our web site at VAB link at www.LeeClerk.org

☑️ Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board

Print name Date of decision

Signature, VAB clerk or representative

Print name Date mailed to parties