

Section 194.301, Florida Statutes, also provides that when there is competent, substantial evidence of value in the record, which cumulatively meets the criteria of Section 193.011, Florida Statutes and professionally accepted appraisal practices, the Value Adjustment Board shall establish the assessment.

Accordingly, the assessments are **OVERTURNED**. The assessments should be as follows:

VAB Petition #:	Account #:	Assessments Before Board Action	Assessments After Board Action
3426	923878-8000	237,589	\$ 237,589
3427	817814-0000	12,752,435	\$9,800,742
3428	800595-0000	281,631	\$ 211,219
3429	827164-0000	619,808	\$ 398,303
3430	830886-0000	778,922	\$ 478,949
3431	924153-1000	1,433,576	\$ 920,185
3432	915300-0000	1,163,927	\$ 694,085
3433	902132-0000	1,088,007	\$ 659,322
3434	817830-0000	1,098,254	\$ 672,356
3435	902607-0000	997,538	\$ 622,479
3436	886106-0000	918,615	\$ 531,893
3437	863127-0000	1,222,463	\$ 760,375
3438	891447-0000	1,328,065	\$ 776,057
3439	850105-0000	1,280,319	\$ 794,154
3440	843660-0000	1,136,216	\$ 669,259
3441	817817-0000	1,188,122	\$ 714,882
3442	828958-0000	1,122,261	\$ 683,240
3443	902605-0000	1,065,545	\$ 651,560
3444	817820-0000	732,720	\$ 459,947
3445	923879-0000	669,185	\$ 407,639
3446	839272-0000	1,134,508	\$ 687,792
3447	807258-0000	1,205,419	\$ 739,034
3448	902606-0000	900,613	\$ 518,889
3449	830044-0000	1,130,893	\$ 691,916
3450	829296-0000	1,039,483	\$ 619,230
3451	802857-0000	1,187,891	\$ 693,768
3452	831914-0000	1,246,810	\$ 713,916
3453	817819-0000	1,150,995	\$ 713,400
3454	833007-0000	609,344	\$ 391,989
3455	925118-9000	428,032	\$ 328,451
3456	925672-0000	78,791	\$ 55,282
3457	846616-0000	2,322,532	\$1,821,681
3458	924270-6000	4,965,461	\$3,941,580



 Special Magistrate