



PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING
Section 194.011, Florida Statutes

DR-486
R. 04/18
Rule 12D-16.002
F.A.C.
Eff. 04/18

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2020-01949 County PALM BEACH Tax year 20 20 Date received 09/12/2020

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name MAR A LAGO CLUB INC Representative MARVIN F. POER & COMPANY (MICHAEL CORBICIERO)

Mailing address 1701 W HILLSBORO BLVD SUITE 308 DEERFIELD BEACH, FL 33442 Parcel ID and physical address or 50434335000020390 / 1100 S OCEAN BLVD TPP account #

Phone 954-379-2673 Fax 954-788-3985 Email MICHAELCORBICIERO@MFPOER.COM

The standard way to receive information is by US mail. If possible, I prefer to receive information by [X] email [ ] fax.

[ ] I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

[ ] I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property [ ] Res. 1-4 units [ ] Industrial and miscellaneous [ ] High-water recharge [ ] Historic, commercial or nonprofit [X] Commercial [ ] Res. 5+ units [ ] Agricultural or classified use [ ] Vacant lots and acreage [ ] Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

[X] Real property value [ ] Denial of exemption Select or enter type: \_
[ ] Denial of classification [ ] Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
[ ] Parent/grandparent reduction [ ] Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)
[ ] Property was not substantially complete on January 1
[ ] Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))

[ ] Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

[30] Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group

[ ] My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.

PX-3170
Index No. 452564/2022 (AFE)





## PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

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For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County Palm Beach	Tax year <u>2020</u>	Date received
COMPLETED BY THE PETITIONER			
<b>PART 1. Taxpayer Information</b>			
Taxpayer name	Representative Marvin F. Poer & Company		
Mailing address for notices	Parcel ID and physical address or TPP account #	00-42-43-24-00-000-7123	
Phone (407) 453-4581	Email MichaelCorbiciero@mfpoer.com		
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
<b>Type of Property</b> <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
<b>PART 2. Reason for Petition</b> Check one. If more than one, file a separate petition.			
<input checked="" type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

**PART 3. Taxpayer Signature**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, taxpayer

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**PART 4. Employee, Attorney, or Licensed Professional Signature**

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).
- A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number BK3223584).
- A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number \_\_\_\_\_).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Michael Corbiciero  
Signature, representative

MICHAEL CORBICIERO  
Print name

09/09/2020  
Date

**PART 5. Unlicensed Representative Signature**

Complete part 5 if you are an authorized representative not listed in part 4 above.

I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR  the taxpayer's authorized signature is in part 3 of this form.

I am an uncompensated representative filing this petition AND (check one)

the taxpayer's authorization is attached OR  the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.


Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

STATE OF FLORIDA, COUNTY OF PALM BEACH  
I, JOSEPH ABRUZZO, Clerk of the Circuit Court & Comptroller certify this to be a true and correct copy of the original filing in the  
on 09/12/2020  
dated at West Palm Beach, FL 10/02/2023  
By: [Signature]  
Deputy Clerk



**Paula Edwards**

**From:** Michael Corbiciero  
**Sent:** Thursday, September 10, 2020 9:33 AM  
**To:** vab@mypalmbeachclerk.com  
**Cc:** Tony Garcia; Paula Edwards  
**Subject:** Palm Beach Petitions From Michael Corbiciero @ Marvin F. Poer and Company  
**Attachments:** Palm Beach Residential Petition Form.pdf; Palm Beach Commercial Petition Form.pdf; 2020 Palm Beach Petitions RESIDENTIAL.txt; 2020 Palm Beach Petitions COMMERCIAL.txt

*77 petitions*

Good Morning,

Attached are the text files and signed petition forms to file the petitions for the 2020 tax year. The text files are broken down into commercial and residential and sorted in folio number order. We will mail out the check later today and overnight it so you will receive it tomorrow. Please confirm receipt and let us know if there are any issues.

In regards to dates not available, we are unavailable 11/20/2020-11/25/2020 and 12/24/2020-1/18/2021.

Thank you very much and have a great day!

Michael Corbiciero | Senior Consultant  
 Marvin F. Poer and Company  
 1701 W. Hillsboro Blvd., Suite 308  
 Deerfield Beach, FL 33442  
 Office 954-379-2673  
 Cell 407-453-4581  
 Fax 954-788-3985

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**CONFIDENTIALITY NOTICE:** The information contained in this message may be privileged and confidential. It may also be protected from disclosure or be a privileged work product or proprietary information. This information is intended for the exclusive use of the addressee(s). If you are not the intended recipient, please notify the sender immediately by replying to this message and you are hereby notified that any use, disclosure, dissemination, distribution (other than to the addressee[s]), copying or taking of any action because of this information is strictly prohibited.

STATE OF FLORIDA, COUNTY OF PALM BEACH  
 I, JOSEPH ADRUZZO, Clerk of the Circuit Court &  
 Comptroller certify this to be a true and correct copy  
 of the original filed in my office  
 on 09/24/2020  
 dated at West Palm Beach, Florida 9/10/2023  
 By: *[Signature]*  
 Deputy Clerk





**VALUE ADJUSTMENT BOARD  
NOTICE OF HEARING**

DR-481  
R. 01/17  
Rule 12D-16.002  
F.A.C.  
Eff. 01/17

Section 194.032, Florida Statutes

County	PALM BEACH	Petition #	2020-01949	Petition Type	Real Property Value
Petitioner Name			MARVIN F. POER & COMPANY (MICHAEL CORBICIERO)		
VAB contact			PALM BEACH		
Address	1701 W HILLSBORO BLVD SUITE 308 DEERFIELD BEACH, FL 33442		Address	301 N. OLIVE AVENUE RM 203 WEST PALM BEACH, FL 33401	
Parcel Number, account number, or legal address	50434335000020390		Phone	(561) 355-6289	Fax 561-355-1653
			E-mail	vab@mypalmbeachclerk.com	

A hearing has been scheduled for

your petition

the continuation of your hearing after remand

other \_\_\_\_\_

YOUR HEARING INFORMATION		
Hearing date	Thursday, December 3, 2020	TELEPHONE HEARING R# 6 See "Preparing for your VAB Hearing" attached and also at: <a href="https://www.mypalmbeachclerk.com/public-funds/value-adjustment-board-vab">https://www.mypalmbeachclerk.com/public-funds/value-adjustment-board-vab</a>
Time <small>(if block of time, beginning and end times)</small>	3:30 PM to 4:00 PM	
Time reserved	30 min. Telephone Hearing Only	

Bring 1 copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. If you want to participate in the evidence exchange, your evidence is due by 11/18/20 at 5:00 pm. At the hearing, you have the right to have witnesses sworn.

\_\_\_\_\_  
SHARON R. BOCK  
Signature, deputy clerk

\_\_\_\_\_  
November 03, 2020  
Date

For a list of potential magistrates	Phone 561-355-6289	Web <a href="http://www.mypalmbeachclerk.com">www.mypalmbeachclerk.com</a>
For a copy of the value adjustment board uniform rules	Phone 561-355-6289	Web <a href="http://www.mypalmbeachclerk.com">www.mypalmbeachclerk.com</a>

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call (561) 355-6289.

STATE OF FLORIDA, COUNTY OF PALM BEACH  
I, JOSEPH ABRUZZO, Clerk of the Circuit Court & Comptroller certify this to be a true and correct copy of the original filed in my office  
on 11/03/2020  
dated at West Palm Beach, FL 11/02/2020  
By: [Signature]  
Deputy Clerk



**VALUE ADJUSTMENT BOARD  
WITHDRAWAL OF PETITION**

DR-485WI  
N. 12/09  
Rule 12D-16.002  
Florida Administrative Code

To the value adjustment board of Palm Beach County	
Address	301 N Olive Avenue Room 104 West Palm Beach, FL 33401

From	Marvin F Poer & Company	<input type="checkbox"/> Taxpayer	<input checked="" type="checkbox"/> Agent
Parcel ID	50-43-43-35-00-002-0390	Petition #	2020-01949
Property address	1100 S. Ocean Blvd	Mailing address	1701 W Hillsboro Blvd Suite 308 Deerfield Beach, FL 33442
Email	MichaelCorbiciero@mfpoer.com	Phone	954-379-2672

I do not wish to have a decision entered by the board or special magistrate. I understand that withdrawing this petition may mean I lose my right to file an appeal of the assessment in circuit court.\* The petition is withdrawn for the reason below.

- The petitioner agrees with the determination of the property appraiser or tax collector.
- The petitioner and property appraiser or tax collector have reached a settlement. Value settled on \$
- The petitioner does not agree with the decision or assessment of the property appraiser or tax collector but no longer wishes to pursue a remedy through the value adjustment board.
- Other reason, specify:

**RECEIVED**  
NOV 16 2020  
SHARON R. BOOK  
CLERK & COMPTROLLER  
VALUE ADJUSTMENT BOARD

Signature, taxpayer	OR	<i>Michael Corbiciero</i>
		Signature, petitioner or agent If signed by agent, I am authorized to withdraw this petition.
Print name	Date	MICHAEL CORBICIERO      11/16/2020 Print name      Date

\*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 (sections 193.155(8)(k), 194.036, 194.171(2), and 196.151, F.S.).

STATE OF FLORIDA, COUNTY OF PALM BEACH  
I, JOSEPH ABRUZZO, Clerk of the Circuit Court & Comptroller certify this to be a true and correct copy of the original filed in my office  
on 11/16/2020  
dated at West Palm Beach, Florida  
By: [Signature]  
Deputy Clerk

