

AT A HEARING OF THE VALUE ADJUSTMENT
BOARD HELD IN AND FOR GADSDEN COUNTY,
FLORIDA ON OCTOBER 7, 2025 AT 9:00 AM,
THE FOLLOWING PROCEEDING WAS HAD, VIZ:

Present: ERIC HINSON, County Commissioner
 CATHY JOHNSON, School Board Representative
 CHRISSY SHORTER-ARNOLD, Real Property Representative
 ALONZETTA SIMPKINS, County Commissioner
 LARRY K. WHITE, VAB Attorney
 ADRIANA QUIJADA, Deputy Clerk
 LEANN JINKS, Asst. Clerk Secretary

1. **Call to Order**

Chair Hinson called the meeting to order at 9:07 a.m.

2. **Approval of Minutes**

 a. **September 25, 2025 Organizational Meeting**

CATHY JOHNSON MADE A MOTION TO APPROVE THE MINUTES FROM THE SEPT. 25 MEETING
AND CHRISSY SHORTER-ARNOLD MADE THE SECOND. THE BOARD VOTED 4-0 TO APPROVE.

3. **Opening Statement (rules of procedure)– VAB Attorney**

Attorney White provided his opening statement.

4. **PETITIONS**

4.a. **DAVID WESOLOWSKI (PETITION 2025-19)**

Mr. Wesolowski appeared in regards to his petition for his facility at 925 N Main Street, Havana, Florida. He bought it for \$260,000 in 2020 from an older man that had it for 20-30 years. The biggest things they have done overall was paint the facility, cut roots, fence repairs. In 2023, they put a new roof on the main building that costed around \$5,000. They pulled permit and valuation went up around \$170,000. He stated from 2023 to 2024, his bill went up 35%.

Ms. Shorter wanted clarification that the only improvements he has made since purchasing the property was painting and adding a roof, and not any additional structures built. Mr.

Wesolowski stated the painting was a big thing because it gave it a whole new look. They did fence repairs and added bollards on corners. They had Town of Havana come in to put lights; which they pay \$15 a month for. They fixed potholes and driveway stuff. Chair Hinson asked

him to clarify what he meant by driveway. Mr. Wesolowski stated there were pine trees growing through some of the asphalt, causing trip hazards; they patched it up. In his opinion, everything they have done was deferred maintenance.

Commissioner Simpkins asked if they just painted the storage buildings in the back, or was it done in the front as well. Mr. Wesolowski stated they painted the front as well, and they replaced about five doors from the storage units. Commissioner Simpkins asked if the building was currently being used. Mr. Wesolowski stated yes, it was a great asset to the community.

Ms. Shorter asked if his income has increased since he got the building. Mr. Wesolowski stated yes. Chair Hinson asked what was the square footage and Mr. Wesolowski stated he did not know at the moment but it was between 8,000-10,000 square feet.

Reginald Cunningham from the Property Appraiser appeared and stated there was a lot on the property that still needed to be accounted for, like the ice machines. Ken Brown, Tax Roll Administrator, appeared before the board to provide their opening address. He stated for the Record, Gadsden County Property Appraiser's 2025 determination of just value for the petitioner's real property was \$406,566.

Under Section 193.011, Florida Statutes, requires the property appraiser to consider eight criteria when deriving just value: 1) The present cash value of the property 2) The highest and best use or the current use of the property 3) The location of said property 4) The quantity or size of said property 5) The cost of said property and the present replacement value of any improvements 6) The condition of said property 7) The income from said property 8) The net proceeds of the sale as received by the seller, after deduction of reasonable fees and costs of sale, including costs of financing, and allowance for atypical terms.

Mr. Brown stated the Gadsden County Property Appraiser's Office has adhered to all eight valuation factors outlined in Florida Statue 193.011, applying professionally accepted mass appraisal standards and practices. The just valuation of \$406,566 as of January 1, 2025, is supported by comparable sales and is notably below current market value. Despite the petition

submitted by Southeast Investment ventures, no evidence has been presented to show that the appraisal was conducted arbitrarily with valuations of comparable properties within Gadsden County. The property is currently assessed at \$35.00 per square foot, significantly lower than the prevailing market rate of approximately \$465.00 per square foot for mini storage facilities in the region.

Mr. Brown stated the property owner was asked to provide income documentation on multiple occasions, including through their assistant, who visited the office on September 12, 2025. However, no income information was submitted, and a petition was filed the following day.

Mr. Brown stated their office has reason to believe that the lack of cooperation in providing income information may be a strategic effort by the property owner to avoid a valuation that more accurately reflects current market conditions for mini storage facilities. He stated it was reasonable to conclude that the property owner understands that submitting income data would likely result in an assessed value more in line with prevailing market rates.

Chair Hinson asked why the \$35.00 per square foot was so low compared to the prevailing market rate of approximately \$465.00 per square foot. Mr. Brown stated it was an oversight and it should definitely be higher than the \$35.00 per square foot.

Mr. Wesolowski stated he could build a brand-new warehouse space for \$50.00 per square foot, so to say that \$35.00 per square foot was really low was an understatement since these buildings are old. Just because they have a \$5,000 roof permit, he did not think that justified the property appraisers' concerns. The state is looking for ways to bring relief to the taxpayer on property taxes.

4.b. DAVID WESOLOWSKI (PETITION 2025-20)

Mr. Wesolowski appeared and stated this petition was for his homestead property located at 5964 Salem Road Havana, Florida.

Mr. Brown appeared and stated the Gadsden County Property Appraiser's 2025 determination of just value for the petitioner's real property is \$682,506. No evidence has been presented indicating that the just valuation determined by this office was arbitrary with the appraisal practices generally applied to comparable properties within Gadsden County. The sales comparisons used in their analysis support the recorded value of Mr. Wesolowski's building, which is valued at \$440,496. The comparable properties, which are of similar construction and design, average \$156.25 per square foot, while Mr. Wesolowski's property is valued at \$128.08 per square foot.

Mr. Brown stated in accordance with Section 193.011, their office adjusts just values to reflect assessed values. A 15% reduction – uniformly applied across the county for the 2025 tax roll – was applied to Mr. Wesolowski's property after confirming the accuracy of the valuation. This resulted in a reduced building value of \$369,824. Mr. Wesolowski was not made aware of this reduction due to their inability to speak with him directly.

Commissioner Simpkins wanted clarity that they did make the reductions already. Mr. Brown stated yes, they have made adjustments.

Mr. Wesolowski appeared and stated they have already done what he asked for this petition and he was not aware, so he apologized. Attorney White asked Mr. Wesolowski if he was withdrawing this petition. Mr. Wesolowski stated yes.

4.c. WALMART INC. (Petition 2025-12)

Chair Hinson asked if there was a representative from Walmart. Mr. Cunningham stated there was no one present on behalf of Walmart.

Mr. Cunningham stated this petition was for the Walmart on 1940 Pat Thomas Parkway Quincy, Florida. Matt Perez from the Property Appraiser appeared and stated the 2025 determination of just value for the petitioner's real property is \$5,799,027.00.

The Gadsden County Property Appraiser's Office has considered all eight factors outlined in Florida Statute 193.011. The cost approach to valuation was used to determine the value of this property, taking into account the significant remodeling that was completed on the building. As a result, the property was revalued to reflect the improvements that had been made. For many years, the value of this property had remained unchanged and was placed in a system override, whereby the value would be forced not to change in relation to other properties, despite property values currently changing throughout the county. Based on the Marshall & Swift valuation, the property is valued at \$6,807,477.

Despite multiple attempts, they have been unable to establish contact with the petitioner to discuss the valuation concerns directly. No evidence from the petitioner has been presented indication that the Gadsden County Property Appraiser's valuation was arbitrarily based on appraisal practices that differ from those generally applied to properties with Gadsden County.

Based on the evidence provided by the Gadsden County Property Appraiser's Office, the just valuation of \$5,799,027 as of January 1, 2025, is fair, equitable, and appropriately reflects the current condition and use of the property.

5. Schedule Next Meeting for Final Decision

Tuesday, October 14, 2025 at 9 a.m.

6. **Motion to Recess**

WITH A MOTION FROM MS. SHORTER AND A SECOND FROM COMMISSIONER SIMPKINS, THE HEARING WENT INTO RECESS AT 10:45 A.M.

GADSDEN COUNTY, FLORIDA

**ERIC HINSON, Chair
Value Adjustment Board**

ATTEST:

NICHOLAS THOMAS, Clerk