

TAXPAYER INFORMATION SHEET VALUATION CASES-2025

You are in the process of filing a petition with the value adjustment board (the “VAB”) to challenge the valuation of your property (real or personal property) by the property appraiser for the 2025 property tax season. This information sheet is designed to assist you in understanding the process and the requirements involved in proving your case but...please note: this information sheet is merely a primer, is not legal advice, and should not be relied upon in lieu of obtaining your own expert property tax advice and/or in lieu of reading all relevant Florida Statutes and The Florida Administrative Code. The statutory deadline for filing (filing means received by the clerk) VAB petitions is September 16, 2025, or such other date as may be stated in the property appraiser’s notice of proposed taxes.

The VAB generally conducts hearings to determine whether a taxpayer is entitled to a reduction in market value for the tax year in question. If requested by the petitioner, the VAB also has jurisdiction to increase the “market value” of a property as long as the petitioner is the property owner at the time that he/she file his/her VAB petition and at the time of their VAB hearing. The critical date for determining the value of your property for tax purposes is January 1, 2025 (the “taxing date”). Subject to special limitations on annual increases in the assessed value of certain properties, including qualified homestead property, your property’s market value should have been set at a value equal to its “just value” on the taxing date by the property appraiser. If, however, your property was valued in excess of “just value” by the property appraiser, then the VAB has the authority, after a VAB hearing, to reduce the market value to “just value.” For purposes of taxation, “just value” is synonymous with “fair market value” and “fair market value” has been defined by Florida’s Supreme Court as “the amount a purchaser willing but not obligated to buy, would pay to one willing but not obligated to sell.”

At your scheduled VAB hearing, you must be prepared to prove by a preponderance of the evidence that as of January 1, 2025, your property’s market value was set too high (exceeds “just value”) by the property appraiser. If you cannot demonstrate that fact, then the VAB has no authority to reduce the market value previously set by the Property Appraiser.

In order to improve your chances of obtaining tax relief, you should be prepared to testify and submit evidence* at the VAB hearing, that on January 1, 2025 the just value of your property was less than the market value set by the property appraiser. To do so, you should upload (and exchange with the property appraiser) the following types of documentary evidence, if available, into the VAB’s AXIA computer system (well in advance of your hearing date) in support of your position/argument; including but not limited to:

PROPERTY CONDITION:

- 1) Pictures portraying the property’s condition (as of January 1, 2025).
- 2) Estimates and/or bills of repair (should be dated close to or after January 1, 2025).

NON-INCOME TYPE PROPERTY:

- 1) Anything that will help show that the property appraiser’s market value is incorrect (e.g. appraisals, area sales, surveys, pictures, etc.).
- 2) Copy of closing statement(s) if there has been a sale(s) in the previous three (3) years.
- 3) Appraisals made on the property in connection with mortgage financing or the sale thereof, or for any other purpose.
- 4) Comparable sales data (i.e. prices at which similar, nearby properties have sold, on or about the taxing date).
- 5) For personal property, federal tax return, depreciation schedules, and insurance coverage. **

INCOME TYPE PROPERTY:

- 1) Federal tax returns and financial statements for the past three (3) years.
- 2) Supporting documents should include:
 - a) Operating statements showing income and expenses.
 - b) Rent roll showing square footage of space leased and at what rate; names of tenants; breakdown of who pays expenses (i.e. common area maintenance, taxes, insurance, utilities, etc.).
 - c) Copy of current lease(s) to determine lease details (e.g. who pays what expenses).
 - d) Copy of closing statement(s) if there has been a sale(s) in the previous three (3) years.
 - e) Appraisals made on the property in connection with mortgage financing or the sale thereof, or for any other purpose.
- 3) Comparable sales data (i.e. prices at which similar, nearby properties have sold, on or about the taxing date).

The VAB may consider, as evidence, the market values set by the property appraiser of comparable properties within similar areas or neighborhoods.

***Regarding the exchange of evidence between the petitioner and the property appraiser’s office:**

Florida Statutes require you to provide the property appraiser with a list of evidence, copies of documentation, and a summary of the witness testimony that you plan on presenting at the VAB hearing at least 15 days before the hearing. The property appraiser must also provide you with their evidence at least 15 days before the hearing. If you wish to then submit additional evidence to rebut the property appraiser’s evidence, you must send it to the property appraiser a “reasonable” amount of time prior to the hearing (we recommend at least 1 week prior to the hearing). NOTE: YOU MUST ALSO UPLOAD YOUR EVIDENCE INTO THE VAB’S AXIA COMPUTER SYSTEM AS A SEPARATE PROCESS. THIS IS MANDATORY.

<https://vabprod.miamidade.gov>

Please note that the exchange-of-evidence process/rules are complex and it may be helpful to seek the advice of a property tax expert well in advance of your hearing. **This document is merely a primer, is not legal advice, and should not be relied upon in lieu of obtaining your own expert property tax advice, and in lieu of reading all relevant Florida Statutes and The Florida Administrative Code.**

**** TANGIBLE PERSONAL PROPERTY APPEALS: A Tangible Personal Property (“TPP”) assessment may not be contested with the VAB unless the required TPP return was timely-filed with the property appraiser. The term “timely filed” means filed by the deadline established in section 193.062 F.S. or before the expiration of any extension granted under section 193.063 F.S. If notice is mailed pursuant to section 193.073(1)(a) F.S. a complete return must be submitted under section 193.073 (1)(a) F.S. for the assessment to be contested. See also section 194.034(1)(j) F.S.**

ADA: For TDD service, call Florida Relay Services at 1-800-955-8771 or 711

Clerk’s web address: <https://www.miamidadeclerk.gov>

Florida Department of Revenue web address: <https://floridarevenue.com/property/Pages/VAB.aspx>