

ALACHUA COUNTY 2025
VALUE ADJUSTMENT BOARD MEETING
201 East University Ave, 4th Floor
May 28, 2026 – 9:30 a.m.

PRESENT: Commissioner Ken Cornell, Chair; Commissioner Charles “Chuck” Chestnut IV, Vice Chair, Citizen Member Elizabeth Mueller, Citizen Member Scott Anderson and School Board Member Dr. Sarah Rockwell.

ALSO PRESENT: Rinky Parwani, Deanne Williams, Brittany Heeder, Chris Cao and Jennifer McClain.

1. Call to Order

Chair Cornell Called the meeting to order at 9:30 a.m.

2. Approval of Agenda

Commissioner Chestnut moved to approve the agenda. The motion carried 4-0 with Citizen member Anderson out of the room.

3. Public Comment

Chair Cornell recognized Property Appraiser Attorney Jennifer McClain to address her exception to the Magistrate decisions 2025-127, 2025-237, 2025-247, 2025-406, 2025-458 and 2025-863.

4. Approve the minutes of the last VAB Meeting on March 23, 2026

Commissioner Chestnut moved to approve the minutes of March 23, 2026. The motion carried 4-0 with Citizen member Anderson out of the room.

5. Consideration of Findings of Facts – Deputy Clerk

Real Property

Petition

Magistrate Recommends to Partially Grant

2025-127	Robert Tucker
2025-237	Santa Fe Canal Co Inc
2025-247	Storage at Gville LLC
2025-406	PQ Equipment Inc
2025-458	Surgical Office LLC
2025-863	PHVIF Gville LLC

Commissioner Chestnut moved to deny the above petitions. The motion carried 5-0.

Denial for Non-Payment

2025-469	Opera Holdings Group LLC
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Exemptions

Magistrate Recommends Denial

2025-015	F1 Nook Holdings LP
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Real Property

Magistrate Recommends Denial

2025-035	PR Steeplechase Phase III LLC
2025-036	Kennard Ace Hardware Corp
2025-037	Jonesville Shopping Center Phase II
2025-040	Robert Tucker
2025-041	Robert Tucker
2025-042	Robert Tucker
2025-043	Robert Tucker
2025-044	Robert Tucker
2025-045	Robert Tucker

Real Property

Petition

Magistrate Recommends Denial

2025-046	Robert Tucker
2025-051	Robert Tucker
2025-052	Robert Tucker
2025-053	Robert Tucker Riley Trustee
2025-054	Robert Tucker
2025-055	Robert Tucker
2025-056	Robert Tucker
2025-057	Robert Tucker
2025-058	Robert Tucker
2025-063	Robert Tucker
2025-510	Gator Gville Partners LLC
2025-563	Brendan Lynch
2025-594	Pacifica Magnolia LLC
2025-595	Pacifica Magnolia LLC
2025-598	Pacifica Magnolia LLC
2025-600	Pacifica Magnolia LLC
2025-602	Pacifica Magnolia LLC
2025-603	Pacifica Magnolia LLC
2025-606	Pacifica Magnolia LLC
2025-607	Pacifica Magnolia LLC
2025-612	Pacifica Magnolia LLC
2025-613	Pacifica Magnolia LLC
2025-616	Pacifica Magnolia LLC
2025-617	Pacifica Magnolia LLC
2025-623	Pacifica Magnolia LLC
2025-624	Pacifica Magnolia LLC
2025-627	Pacifica Magnolia LLC
2025-628	Pacifica Magnolia LLC
2025-630	Pacifica Magnolia LLC
2025-631	Pacifica Magnolia LLC
2025-632	Pacifica Magnolia LLC
2025-634	Pacifica Magnolia LLC

Real Property

Petition

Magistrate Recommends Denial

2025-639	Pacifica Magnolia LLC
2025-642	Pacifica Magnolia LLC
2025-643	Pacifica Magnolia LLC
2025-644	Pacifica Magnolia LLC
2025-645	Pacifica Magnolia LLC
2025-646	Pacifica Magnolia LLC
2025-647	Pacifica Magnolia LLC
2025-648	Pacifica Magnolia LLC
2025-649	Pacifica Magnolia LLC
2025-653	Pacifica Magnolia LLC
2025-655	Pacifica Magnolia LLC
2025-657	Pacifica Magnolia LLC
2025-658	Pacifica Magnolia LLC
2025-659	Pacifica Magnolia LLC
2025-660	Pacifica Magnolia LLC
2025-661	Pacifica Magnolia LLC
2025-662	Pacifica Magnolia LLC
2025-663	Pacifica Magnolia LLC
2025-664	Pacifica Magnolia LLC
2025-665	Pacifica Magnolia LLC
2025-666	Pacifica Magnolia LLC
2025-669	Pacifica Magnolia LLC
2025-670	Pacifica Magnolia LLC
2025-673	Pacifica Magnolia LLC
2025-674	Pacifica Magnolia LLC
2025-675	Pacifica Magnolia LLC
2025-676	Pacifica Magnolia LLC
2025-680	Pacifica Magnolia LLC
2025-681	Pacifica Magnolia LLC
2025-682	Pacifica Magnolia LLC
2025-683	Pacifica Magnolia LLC
2025-684	Pacifica Magnolia LLC

Real Property

Petition

Magistrate Recommends Denial

2025-685	Pacifica Magnolia LLC
2025-687	Pacifica Magnolia LLC
2025-690	Pacifica Magnolia LLC
2025-693	Pacifica Magnolia LLC
2025-694	Pacifica Magnolia LLC
2025-695	Pacifica Magnolia LLC
2025-697	Pacifica Magnolia LLC
2025-698	Pacifica Magnolia LLC
2025-699	Pacifica Magnolia LLC
2025-700	Pacifica Magnolia LLC
2025-703	Pacifica Magnolia LLC
2025-705	Pacifica Magnolia LLC
2025-708	Pacifica Magnolia LLC
2025-709	Pacifica Magnolia LLC
2025-710	Pacifica Magnolia LLC
2025-713	Pacifica Magnolia LLC
2025-716	Pacifica Magnolia LLC
2025-717	Pacifica Magnolia LLC
2025-718	Pacifica Magnolia LLC
2025-720	Pacifica Magnolia LLC
2025-721	Pacifica Magnolia LLC
2025-722	Pacifica Magnolia LLC
2025-724	Pacifica Magnolia LLC
2025-725	Pacifica Magnolia LLC
2025-727	Pacifica Magnolia LLC
2025-728	Pacifica Magnolia LLC
2025-732	Pacifica Magnolia LLC
2025-734	Pacifica Magnolia LLC
2025-737	Pacifica Magnolia LLC
2025-738	Pacifica Magnolia LLC
2025-739	Pacifica Magnolia LLC
2025-745	Pacifica Magnolia LLC

Real Property

Petition

Magistrate Recommends Denial

2025-746	Pacifica Magnolia LLC
2025-747	Pacifica Magnolia LLC
2025-753	Pacifica Magnolia LLC
2025-754	Pacifica Magnolia LLC
2025-759	Pacifica Magnolia LLC
2025-760	Pacifica Magnolia LLC
2025-761	Pacifica Magnolia LLC
2025-762	Pacifica Magnolia LLC
2025-765	Pacifica Magnolia LLC
2025-766	Pacifica Magnolia LLC
2025-767	Pacifica Magnolia LLC
2025-770	Pacifica Magnolia LLC
2025-771	Pacifica Magnolia LLC
2025-773	Pacifica Magnolia LLC
2025-774	Pacifica Magnolia LLC
2025-775	Pacifica Magnolia LLC
2025-779	Pacifica Magnolia LLC
2025-780	Pacifica Magnolia LLC
2025-781	Pacifica Magnolia LLC
2025-783	Pacifica Magnolia LLC
2025-785	Pacifica Magnolia LLC
2025-789	Pacifica Magnolia LLC
2025-791	Pacifica Magnolia LLC
2025-794	Pacifica Magnolia LLC
2025-796	Pacifica Magnolia LLC
2025-798	Pacifica Magnolia LLC
2025-799	Pacifica Magnolia LLC
2025-800	Pacifica Magnolia LLC
2025-801	Pacifica Magnolia LLC
2025-803	Pacifica Magnolia LLC
2025-805	Pacifica Magnolia LLC
2025-806	Pacifica Magnolia LLC

Real Property

Petition

Magistrate Recommends Denial

2025-807	Pacifica Magnolia LLC
2025-809	Pacifica Magnolia LLC
2025-810	Pacifica Magnolia LLC
2025-826	Pacifica Magnolia LLC
2025-827	Pacifica Magnolia LLC
2025-828	Pacifica Magnolia LLC
2025-830	Pacifica Magnolia LLC
2025-831	Pacifica Magnolia LLC
2025-832	Pacifica Magnolia LLC
2025-833	Pacifica Magnolia LLC
2025-851	Westdale Reflections 2020 LLC

Denial for Non-Payment

2025-816	James & Jeannette Larsen
2025-817	James Larsen
2025-818	James Larsen
2025-820	James Larsen
2025-821	James Larsen
2025-822	James Larsen
2025-823	James Larsen
2025-844	James Larsen
2025-845	James Larsen
2025-856	Division 3 Inc Randy Emmons Trust

Magistrate Recommends to Grant

2025-593	Pacifica Magnolia LLC
2025-595	Pacifica Magnolia LLC
2025-599	Pacifica Magnolia LLC
2025-601	Pacifica Magnolia LLC
2025-604	Pacifica Magnolia LLC

Real Property

Petition

Magistrate Recommends to Grant

2025-605	Pacifica Magnolia LLC
2025-610	Pacifica Magnolia LLC
2025-611	Pacifica Magnolia LLC
2025-614	Pacifica Magnolia LLC
2025-615	Pacifica Magnolia LLC
2025-618	Pacifica Magnolia LLC
2025-619	Pacifica Magnolia LLC
2025-621	Pacifica Magnolia LLC
2025-622	Pacifica Magnolia LLC
2025-625	Pacifica Magnolia LLC
2025-626	Pacifica Magnolia LLC
2025-629	Pacifica Magnolia LLC
2025-633	Pacifica Magnolia LLC
2025-635	Pacifica Magnolia LLC
2025-636	Pacifica Magnolia LLC
2025-637	Pacifica Magnolia LLC
2025-638	Pacifica Magnolia LLC
2025-650	Pacifica Magnolia LLC
2025-651	Pacifica Magnolia LLC
2025-652	Pacifica Magnolia LLC
2025-654	Pacifica Magnolia LLC
2025-656	Pacifica Magnolia LLC
2025-671	Pacifica Magnolia LLC
2025-672	Pacifica Magnolia LLC
2025-677	Pacifica Magnolia LLC
2025-678	Pacifica Magnolia LLC
2025-679	Pacifica Magnolia LLC
2025-686	Pacifica Magnolia LLC
2025-688	Pacifica Magnolia LLC
2025-689	Pacifica Magnolia LLC
2025-691	Pacifica Magnolia LLC
2025-692	Pacifica Magnolia LLC

Real Property

Petition

Magistrate Recommends to Grant

2025-696	Pacifica Magnolia LLC
2025-701	Pacifica Magnolia LLC
2025-702	Pacifica Magnolia LLC
2025-704	Pacifica Magnolia LLC
2025-706	Pacifica Magnolia LLC
2025-707	Pacifica Magnolia LLC
2025-711	Pacifica Magnolia LLC
2025-712	Pacifica Magnolia LLC
2025-714	Pacifica Magnolia LLC
2025-715	Pacifica Magnolia LLC
2025-719	Pacifica Magnolia LLC
2025-723	Pacifica Magnolia LLC
2025-726	Pacifica Magnolia LLC
2025-730	Pacifica Magnolia LLC
2025-731	Pacifica Magnolia LLC
2025-733	Pacifica Magnolia LLC
2025-735	Pacifica Magnolia LLC
2025-736	Pacifica Magnolia LLC
2025-748	Pacifica Magnolia LLC
2025-749	Pacifica Magnolia LLC
2025-750	Pacifica Magnolia LLC
2025-751	Pacifica Magnolia LLC
2025-752	Pacifica Magnolia LLC
2025-758	Pacifica Magnolia LLC
2025-763	Pacifica Magnolia LLC
2025-764	Pacifica Magnolia LLC
2025-768	Pacifica Magnolia LLC
2025-769	Pacifica Magnolia LLC
2025-772	Pacifica Magnolia LLC
2025-776	Pacifica Magnolia LLC
2025-777	Pacifica Magnolia LLC
2025-782	Pacifica Magnolia LLC

Real Property

Petition

Magistrate Recommends to Grant

2025-784	Pacifica Magnolia LLC
2025-786	Pacifica Magnolia LLC
2025-787	Pacifica Magnolia LLC
2025-788	Pacifica Magnolia LLC
2025-792	Pacifica Magnolia LLC
2025-793	Pacifica Magnolia LLC
2025-795	Pacifica Magnolia LLC
2025-797	Pacifica Magnolia LLC
2025-802	Pacifica Magnolia LLC
2025-804	Pacifica Magnolia LLC
2025-808	Pacifica Magnolia LLC
2025-825	Pacifica Magnolia LLC
2025-829	Pacifica Magnolia LLC
2025-834	Pacifica Magnolia LLC

Exemptions

Magistrate Recommends Denial

2025-779	Esther Hartman
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School Board member Rockwell moved to approve the above magistrate recommendations. The motion carried 5-0.

6. Authorize Chair to sign the Decisions of the VAB (Form DR-485) and the Certification of the VAB (Form DR-488)

School Board member Rockwell moved to authorize the Chair to sign the DR-485 and the DR-488 forms. The motion carried 5-0.

7. The meeting was adjourned at 9:44 a.m.