

SPECIAL MAGISTRATES LIST for 2023 PETITIONS

As described in section 194.035(1), Florida Statutes

Prepared as of November 29, 2023

NOTE: This list contains and relies on magistrates' credential information from the clerks of the value adjustment boards. The clerks supplied this information in response to a November 2023 survey on special magistrates who are contracted to hear 2023 petitions. The Property Tax Oversight Technical Assistance unit keeps this list up-to-date. Special magistrates' addresses and some phone numbers are available by request through VAB@floridarevenue.com. The Department of Revenue does not certify or approve special magistrates as qualified to hear cases on behalf of county value adjustment boards. The Department of Revenue has not validated the information on this list and makes no assurances as to whether any magistrate has any of the indicated credentials.

Attorney

Exemption and Classification Petitions

Last Name	First Name	County	County	County	County	County	County
Abrams	Perla	Miami-Dade					
Arora	Radhika	Broward					
Azam	Asima	Orange	Polk				
Banks	Roshawn	Broward					
Braunstein	Eric	Broward					
Chadwell	Ellen T.	Charlotte	Collier	Hendry	Highlands	Lee	
Davia	Mazur	Palm Beach					
Davis	Steven	Escambia					
Garcia	Raul	Miami-Dade					
Grace-Jones	Dawn	Broward	Miami-Dade				
Haynes-Davis	Joseph	Alachua	Bay	Brevard	Citrus	Collier	Duval
		Flagler	Hernando	Hillsborough	Indian River	Leon	Marion
		Nassau	Okaloosa	Osceola	Palm Beach	Pasco	Pinellas
		Santa Rosa	St. Johns	Walton			
Hoepker, Esquire	Todd	Citrus	Lake	Orange	Osceola		
Johnson	Andrea M.	Hillsborough	Manatee	Pasco	Pinellas	Polk	Sarasota
		Sumter					
Mazur	Davia	Broward					
Miller	Glenn	Miami-Dade					
Murphy	Will	Broward					
Parwani	Rinky	Brevard	Manatee	Monroe	Seminole		
Pelletier	Claudette	Brevard	Indian River	Miami-Dade			
Rodriguez	Ivette	Miami-Dade					
Rutland	Lori L.	Hillsborough	Pasco	Pinellas	Sarasota		
Samaha	Charles M.	Hillsborough	Pasco	Pinellas			
Sanders	M. Paul	Clay					
Schmidt	David W.	Martin	Palm Beach				
Smith	Jonathan	Duval					
Taylor	Matthew S.	Martin	Palm Beach				
Trentelman	John	Marion					
Tukdarian	Thomas	Brevard	Orange	Osceola	Polk	Seminole	Volusia
Van Loon	David	Monroe					

Last Name	First Name	County	County	County	County	County	County
Walker	Laura L.	Hillsborough	Pinellas	Polk	Sarasota		
Weinert	Edward	Osceola					
Wonsetler	Karen	Brevard	Orange				
Young	Elizabeth	Brevard	Pasco	Polk	St. Johns		

**Designated Member of a Nationally Recognized Appraisers' Organization
Tangible Personal Property Petitions**

Last Name	First Name	County	County	County	County	County	County
Andrea	Pamela	Duval	Indian River	Nassau	Orange	Osceola	Palm Beach
		Pasco	Polk	Seminole	Volusia		
Carter	Reginald	Brevard	Duval	Flagler	Marion	St. Johns	
de la Guardia	Mario	Miami-Dade					
Hicks	Robert	Hernando	Manatee				
Holman	Carolyn M.	Hillsborough	Pinellas				
Jaeger	William N.	Miami-Dade					
Jamir	Stephen	Polk					
Marshall	Steven	Escambia	Okaloosa				
Nystrom	Steven L.	Hendry	Hernando	Highlands	Hillsborough	Lee	Monroe
		Osceola	Pasco	Pinellas	Polk	Sumter	
Robinson	John	Citrus	Hernando	Hillsborough	Lake	Manatee	Orange
		Osceola	Pinellas	Polk	Sarasota	Sumter	
Ruden	Alexander	Brevard	Clay	Duval	Hillsborough	Indian River	Martin
		Orange	Osceola	Polk			
Steeves	Richard	Hernando					
Sutte	Robert	Brevard	Hillsborough	Lake	Marion	Orange	Osceola
		Polk	Volusia				
Weinert	Edward	Charlotte	Lee	Martin	Orange	Polk	Sarasota

**State Certified Real Estate Appraiser
Valuation Petitions**

Last Name	First Name	County	County	County	County	County	County
Agosto-Matos	Manuel	Miami-Dade					
Akers	James	Palm Beach					
Albright	Stephen	Marion					
Alvarez	Pedro M.	Miami-Dade					
Amoedo III	Andres	Miami-Dade					
Andrea	Pamela	Leon	St. Lucie				
Antonov	Maxim	Broward	Collier	Hillsborough	Lee	Martin	Miami-Dade
		Pasco					
Atkinson	William	Pinellas					
Autrey	Terry	Broward	Palm Beach				
Babcock	Robert	Orange					
Bass	Richard	Sarasota					
Behm	Jim	Pasco	Seminole				
Benivegna	Gary	Broward					
Best	Richard	Seminole					
Boyle	Stephen	Brevard	Indian River	Martin	Palm Beach	St. Lucie	
Brown	Gregg	Broward					
Burbridge	David	Duval					
Busler	Robert	Brevard	Broward	Indian River	Martin	Palm Beach	St. Lucie
Campbell	Lance S.	Miami-Dade					
Carter	Reginald	Alachua	Duval	Flagler	St. Johns		
Chapin	David W.	Palm Beach					
Conway	David W.	Broward	Palm Beach				
Crews	Roger	Orange					

Last Name	First Name	County	County	County	County	County	County
De la Guardia	Mario	Collier					
de Laurier	Edward	Duval					
Dorris	Virginie	Miami-Dade					
Dube	Lorraine	Broward	Collier	Lee	Sarasota		
Fernandez	Angel	Miami-Dade					
Fitzsimmons	William	Broward					
Fleri	Edgar	Orange					
Garrett	Cristie	Leon					
Gelman	Robert B.	Broward	Hillsborough	Lee	Martin	Pasco	
Geurin	Shawn	Pinellas					
Gobel	Carlos D.	Miami-Dade					
Golicz	Lawrence J.	Citrus	Lake	Orange	Osceola	Pinellas	
Gomez Garcia	Pedro M.	Miami-Dade					
Gonzalez, Jr	G. Adrian	Broward	Miami-Dade	Nassau			
Gray	Harvel W.	Broward	Miami-Dade	Palm Beach			
Greenberg	Joel	Broward					
Griffin	Daniel	Hillsborough	Palm Beach	Pasco	Pinellas		
Harrison	Lillian A.	Miami-Dade					
Hicks	Robert C.	Hillsborough	Pasco	Pinellas	Sarasota		
Hollis	Caleb	Duval					
Hollis, Jr.	Austin	Duval					
Holman	Carolyn M.	Hillsborough	Pinellas				
Humphrey	David	Bay					
Hunter Jr.	Robert N.	Martin	Palm Beach	St. Lucie			
Icabalceta	Oscar M.	Miami-Dade					
Jamir	Stephen	Citrus	Hillsborough	Orange			
Jane	Ena	Broward	Miami-Dade	Monroe			
Johnson	Kelly	Orange					
Johnson	Steven D.	Broward	Miami-Dade				
Johnson	Thomas	Martin					
Jonas	Michael	Collier					
Kern	Michael	Broward					
Kleinman	Calvin J.	Miami-Dade					
Lago	Mark	Miami-Dade					
Lawson	Douglas B.	Brevard	Indian River	Martin	Palm Beach		
Lemonde	David	Lee					
Lingl	Masaka	Palm Beach					
Lloyd	Philicia	Broward	Collier	Hillsborough	Miami-Dade	Indian River	Pasco
		Sarasota	St. Lucie	Volusia			
Lopez	Andres A.	Miami-Dade					
Lopez	Diego R.	Broward	Miami-Dade	Orange			
Loss	David	Sarasota					
Love	Robert	Alachua					
Lundeen	Betsy	Hillsborough					
Machare	Jorge	Broward					
Machare	Jorge	Miami-Dade					
Marshall	Steven	Escambia	Santa Rosa	Walton			
Martin	Michael	Broward	Palm Beach				
Mascaro	Emilio F.	Miami-Dade					
McDaniel	Robert	Broward					
McGinley	Michael	Hendry	Lee				
McQueen	John	Charlotte	Sarasota				
Monzon	Victor	Miami-Dade					

Last Name	First Name	County	County	County	County	County	County
Mullen, Jr.	Henry	Duval					
Newell	Billie	Lee					
Nystrom	Steven L.	Charlotte	Collier	Hendry	Hillsborough	Lee	Osceola
		Pasco	Pinellas	Sumter			
O'Donnell	Judith	Broward					
Ortega	Jose A.	Miami-Dade					
Peltier	Terrie	Brevard	Broward	Hillsborough	Indian River	Martin	Orange
		Volusia					
Petrole	Joseph	Palm Beach					
		Miami-Dade					
Porcaro	Steven A.	Hillsborough	Pasco	Pinellas			
Riddle	Thomas	Orange					
Riley	James L.	Miami-Dade					
Robinson	John	Alachua	Citrus	Hillsborough	Lake	Leon	Orange
		Osceola	Pinellas	Sarasota	Seminole	Sumter	
Rodgers	William	Orange					
Scherer	Robert	Palm Beach					
Schmidt	David	St. Lucie					
Schmidt	Stephen M.	Palm Beach					
Scola	Louise	Broward					
Scott	Sehr	Indian River					
Sehr	Scott	Broward	Martin				
Sevilla	Sergio Rodrigo	Miami-Dade					
Smalley	Lee	Miami-Dade					
Soto	Pablo Andres	Broward	Miami-Dade				
Spiel	Paul A.	Martin					
Spool	Philip G.	Miami-Dade					
Steeves	Richard L.	Brevard	Broward	Hillsborough	Orange	Osceola	Pasco
		Sarasota	Seminole	Volusia			
Suppelsa	Sharon L	Broward					
Sutte	Robert	Hillsborough	Lake	Orange	Osceola	Pinellas	Volusia
Talbot	Kevin	Monroe					
Tarkoe	Zillah L.	Broward	Miami-Dade	Palm Beach			
Taylor	David	Orange	Seminole				
Taylor	Matthew	St. Lucie					
Terrana	Donald J.	Hillsborough	Pinellas				
Toro	James	Clay					
Troncoso	David	Orange					
Twist	Gary	Miami-Dade					
Valdes	Ana T.	Miami-Dade					
Valencia	Jofre	Miami-Dade					
Valera	David	Miami-Dade					
Ward	Mel	Brevard	Duval	St. Johns	Volusia		
Watson	Scott H	Broward	Orange	Palm Beach			
Weinert	Edward	Broward	Sarasota				
Whitney	Terrill	Leon					
Wong	Jose	Orange	Sarasota				
Yeargin, Jr.	Harry	Duval					