

## Property Tax Consultants, Ltd.

Lic. Real Estate Broker

*Specializing in  
Ad Valorem Taxation*

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### Re: Contingent Fee Tax Assessment Service

Dear Property Owner:

Property taxes represent the largest annual expense incurred in the operation of real estate. This expense can be controlled and minimized through the efforts of a qualified property tax consultant. The selection of a consultant is as crucial as the selection of a tax attorney or accounting firm which would represent you in any other contested tax matter.

To successfully challenge a tax assessment, one must overcome the Property Appraiser's statutory "presumption of correctness," and clearly demonstrate "just value," as defined by law. When selecting a property tax consultant, the owner should confirm the consultant's:

- legal expertise to understand Florida law and its application to tax assessments;
- experience and resources to research and analyze the real estate markets;
- long-term familiarity with local real estate markets and market trends, which is necessary to determine the comparability of a sale to a client's property.

To assist you in making this important decision, we are providing you with information regarding the members of our firm, some of the clients we have represented since 1982, and answers to questions frequently asked concerning property tax appeals.

We represent owners on a "contingent fee" basis. Accompanying this brochure is our standard contingent fee agreement. If you would like for us to represent you in connection with your tax assessment, please complete, sign and return the agreement.

If you should have any questions concerning the enclosed agreement, or our service, please do not hesitate to contact us.

Very truly yours,

PROPERTY TAX CONSULTANTS, LTD.



Jack N. Schlossberg

## Representative Clients Since 1982

### Financial Institutions:

American Savings  
Barnett Banks of Florida  
Citibank  
City National Bank  
Coconut Grove Bank  
First Union  
Intercontinental Bank  
NationsBank  
Northern Trust Bank  
Southeast Bank  
Suntrust Service Corp.  
Wachovia Bank

### Retailers:

El Dorado Furniture  
Firestone Tire Company  
Kentucky Fried Chicken  
McDonald's  
Miami Subs  
Modernage  
Office Depot  
Pep Boys  
Taco Bell  
Walgreens  
Winn Dixie Stores

### Insurance Companies:

Equitable Life  
Assurance Society of the U.S.  
Kemper Risk Management

### Auto Dealerships:

Seidle Motors  
Friendly Ford  
Gables Ford  
Gunther Motors  
Ocean Cadillac  
Phil Smith Toyota  
Warren Henry

### Commercial Printers:

Avanti Press  
KAR Printing  
Media Printing  
Rex Three

### Food & Beverage:

Canada Dry  
Entenmanns  
China Grill  
Don Shula's  
Henry Lee Company  
Holsum Bakery  
Jetro Cash  
Malone & Hyde  
McArthur Dairy  
National Wine & Liquor

### Major Office Buildings:

AmeriFirst Building  
Brickell Executive Tower  
Citibank Plaza at Doral  
Eastern Credit Union Bldg.  
Gables International Plaza  
Grand Bay Plaza  
Koger Executive Center  
One Brickell Square  
One Bayfront Plaza

### Golf Courses:

California Club  
Carolina Club  
Deer Creek  
Miami Lakes Country Club  
Williams Island  
Woodlands Country Club

### Communications

CBS Telenovelas  
Channel 33  
MCI/Worldcom  
The Post Edge  
Trescom

### Real Estate Developers:

Florida East Coast Realty  
Grand Bay  
Oceania  
Pacific International  
Quayside  
Trammell Crow  
Williams Island

### Manuf./Other Firms:

Alterman Transport  
Americ Disc  
Baptist Hospital  
Community Asphalt  
Decimal Engineering  
Flagler Dog Track  
Kelly Tractor  
Lowell Dunn  
Perko  
Racal/Milgo Corporation  
Smith Terminal  
Windmere Corporation

### Hospitality:

Cadillac Hotel  
Double Tree  
Dupont Plaza  
Everglades Hotel  
Hampton Inn  
Holiday Inn  
Seville  
Sheraton

## Questions and Answers

- Q.** What is a contingent fee agreement?
- A.** You are only required to pay us if we succeed in reducing your assessment.
- Q.** Are we responsible for any costs?
- A.** The \$15.00 filing fee charged by the Value Adjustment Board for each parcel is the only cost you will incur in connection with our agreement.
- Q.** If our rental income is strong, does this affect our ability to obtain a reduction of our assessment?
- A.** By law, tax assessments are to be based upon "market rents", and not actual rent. This means that the Property Appraiser cannot assess a successful property owner differently than a property owner who mismanages his or her property.
- Q.** If you file a petition, can the Value Adjustment Board raise our assessment?
- A.** The Value Adjustment Board only has the power to sustain or reduce the assessment.
- Q.** Is the rent my company pays to me relevant to the assessment of my property?
- A.** Assessments are based upon "market rents", and not leases between related parties.
- Q.** Does the amount of my mortgage payments affect my assessment?
- A.** Assessments are based upon the value of property, unencumbered.
- Q.** We pay substantial tangible personal property taxes. Can you assist us in reducing our personal property tax assessment?
- A.** Yes. We have represented Florida's largest financial institutions, as well as other major firms, in connection with their tangible assessments.

Currently, our firm represents  
over 2000 properties in connection  
with tax assessment appeals.