

Members of the Firm

STEVEN H. SMITH, ESQUIRE

Tax Counsel



Member of the Florida Bar (1994) and Certified Public Accountant (1992). Experienced in representing owners before the Value Adjustment Board since 2005. Prepares analysis for income properties and presents evidence at Value Adjustment Board Hearings. Coordinates

presentations with appraisers for personal property hearings. Monitors State and Local legislation impacting clients' properties.

JOSE E. QUINTANA

Certified Real Estate Appraiser



Responsible for market research, analysis of comparable sales, verification of transactions with buyers and sellers. Responsible for research of market rents, expenses, capitalization rates, and preparation of income analysis for client properties. Nine years experience with the Dade County Property Appraiser's Office, assessment of

incoming properties, defense of Dade County's tax assessments at Value Adjustment Board hearings.

LAURENT BONNET

Database Management



Organizes hearing schedules for Value Adjustment Boards. Processes Special Master's Findings. Responsible for maintaining and updating over 3,000 client files. Processes the preparation of Value Adjustment Board petitions, property information sheets, and mailings of documents to clients.

Prepares all bills for clients and assists clients in obtaining refunds from Tax Collectors' offices. Responsible for coordinating projects for creation of electronic client files, and automating numerous internal reports.

"We Know South Florida"

STANLEY H. BECK, ESQUIRE

Tax Counsel



Board Certified in Taxation by the Florida Bar, Certified Public Accountant (inactive). Experienced in representing owners before the Value Adjustment Board since 1970. Prepares analysis for income properties, and presents evidence at Board Hearings. Coordinates

presentations with appraisers for personal property hearings. Monitors State and Local legislation impacting clients' properties.

**"No one
knows South Florida
like we do!"**

NATASHA PERSAUD

Licensed Real Estate Broker



Selects data to annually update present worth tables used in challenging personal property assessments. Analyzes clients' tangible personal property tax returns and fixed asset listings, and organizes evidence for submission at personal property Value Adjustment Board hearings. Commu-

nicates with clients to obtain property information. Assists clients in obtaining refunds from Tax Collectors' offices. Scans documents for retention and subsequent retrieval.

Commitment to Quality

JEFF MICHAEL

Certified Real Estate Appraiser (General)



Responsible for market research, analysis of comparable sales and verification of transactions with buyers and sellers. Responsible for research of market rents, expenses, capitalization rates, and preparation of income analysis for client properties. Presents evidence at Value Adjustment

Board Hearings. Fourteen years experience serving as a Special Magistrate for the Miami-Dade County Value Adjustment Board.

MARK MITTLEMAN

Licensed Real Estate Broker

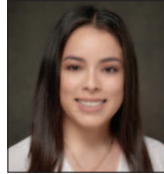


Responsible for market research, analysis of comparable sales and verification with buyers, sellers and brokers. Responsible for research of market rents and expenses. Conducts field inspections of client and comparable properties. Organizes evidence, including articles of

comparable sales, maps and visual aids for use at Board Hearings. Scans research documents. Presents evidence at Value Adjustment Board Hearings.

CELESTE SILVA

Hearing Coordinator



Responsible for market research, analysis of comparable sales, verification with buyers, sellers and brokers. Conducts field inspections of client and comparable properties. Photographs client and comparable properties. Organizes photographic evidence for hearings, prepares maps and

visual aids for use at Board hearings. Organizes articles of comparable sales for presentations. Scans research documents for subsequent retrieval and use at Board hearings.

**Property
Tax
Assessments
should be
contested
by
"qualified"
professionals.**

Property Tax Consultants, LLC

1484 East Hallandale Beach Blvd.

Hallandale, Florida 33009

Dade: (305) 945-0038

Brow: (954) 454-3600

Property Tax Consultants, LLC

Lic. Real Estate Broker

*Specializing in
Ad Valorem Taxation*

*Gulfstream Plaza
1484 E. Hallandale Beach Blvd.
Hallandale, Florida 33009
Dade: (305) 945-0038
Brwd: (954) 454-3600*

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, LLC



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:

Baer's Furniture
El Dorado Furniture
Firestone Tire Company
Modernage
Office Depot
Pep Boys
Walgreens
Winn Dixie Stores

Commercial Printers:

Avanti Press
KAR Printing
Media Printing
Original Impressions
Rex Three

Insurance Companies:

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

Auto Dealerships:

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

Food & Beverage:

Canada Dry
Entenmanns
Holsum Bakery
McArthur Dairy
National Wine & Liquor

Restaurants:

Capital Grill
China Grill
Don Shula's
Longhorn Steakhouse
Olive Garden
Red Lobster
Seasons 52

Major Office Buildings:

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

Golf Courses:

Aberdeen Golf Course
California Club
Carolina Club
Deer Creek
Miami Lakes Country Club
Williams Island
Woodlands Country Club

Communications

CBS Telenovitas
Channel 33
MCI/Worldcom
The Post Edge
Trescom

Real Estate Developers:

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

Hospitality:

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

Fast Food:

Kentucky Fried Chicken
McDonald's
Miami Subs
Taco Bell

Manuf./Other Firms:

Americ Disc
Baptist Hospital
Community Asphalt
Flagler Dog Track
Kelly Tractor
Racal/Milgo Corporation
Smith Terminal
Windmere Corporation

Currently, our firm represents over
5,000 properties in connection
with tax assessment appeals.

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.