Only protest documents related to properties owned by Panousopoulos at the time of the protest were included.

Throughout: If a protest form did not include a “tax year,” the correct tax year was presumed based on the date of the protest. In other words, a protest filed in April of 2025 would necessarily be for the 2026 tax year.

Row 2: Land and improvements combined. The same figure was placed under both full cash value and limited property value, because that distinguishing variable did not exist at that time.

Row 3: Land and improvements combined. The same figure was placed under both full cash value and limited property value, because that distinguishing variable did not exist at that time.

Row 4: Land and improvements combined. The same figure was placed under both full cash value and limited property value, because that distinguishing variable did not exist at that time. Note: In the decision values, land and total values were omitted, and only a new improvements value was listed. To resolve this issue, we added the originally assessed land value (presuming no change had happened to that value) to the decision on the improvements to get the total of $47,000.

Row 5: Land and improvements combined. The same figure was placed under both full cash value and limited property value, because that distinguishing variable did not exist at that time.

Row 12: This row was removed because the protest addressed the taxation ratio, not the values of the property.

Row 14: This row was removed because the protest did not request a specific new value and the protest was denied in any event.

Row 20: This row was removed because there was no data provided as to the assessor’s decision.

Row 22: This row was removed because the protest addressed taxation ratios, not the values of the property.

Row 31: This row was removed because the protest did not request a new value nor was there any assessor’s decision provided.

Row 31: The protest includes the wrong year in the “date filed.” We know the correct year was 2005, because of the “date received” and because this was for the 2006 tax year. Also, the correct parcel number was only included in the “basis for this petition” section.

Row 35: Column V – Because the LPV actually rose, we listed this as “No Change or Worse”

Row 36: This row was removed because no assessor’s decision was provided.

Row 38: Two different protest documents and decisions were recovered. They show different values for the decisions. To accommodate and view the evidence in the light most favorable to the Government, the lower decision values were included in the data set, showing a greater benefit to the owner.

Row 48: This row did not include a requested new value, but nonetheless reflects that a decrease was granted. To accommodate and view the evidence in the light most favorable to the Government, the row was treated as granted in full, and the decision value was copied into the requested value.

* Also note: we changed columns Q, U, and V to granted in full because of this edit.

Row 52: Two different protest documents and decisions were recovered. They show different values for the decisions. To accommodate and view the evidence in the light most favorable to the Government, the lower decision values were included in the data set, showing a greater benefit to the owner.

Row 53: This row was removed because no assessor’s decision was provided.

Row 55: This row was removed because no assessor’s decision was provided.

Row 56: This row was removed because no assessor’s decision was provided.

Row 61: Because the LPV actually rose above the original notice, we changed the column regarding outcomes to reflect “No Change or Worse” to encompass any adverse ruling.

Row 66: We obtained two documents pertaining to this protest. One had no decision. The other had an official decision. Data was used from the document that included an official decision.

Row 68: We obtained two documents pertaining to this protest. One had no decision. The other had an official decision. Data was used from the document that included an official decision.

Row 129: This row was removed because no assessor’s decision was provided.

* Flag for if we get the data later on.

Row 130: This row did not have data for the owner’s new requested value. To accommodate and view the evidence in the light most favorable to the Government, the decision value was copied into the requested value, showing granted in full. Columns Q, U, and V were also changed to granted in full.

Row 133: This row did not have data for the owner’s new requested value. To accommodate and view the evidence in the light most favorable to the Government, the decision value was copied into the requested value, showing granted in full. Columns Q, U, and V were also changed to granted in full.

Row 135: This row was removed because no original value and no new requested value was provided. The “basis for decision” does indicate that the protest was denied in full, but to view the document in the light most favorable to the Government, the row is removed.

Row 137: NOTE – ask Dino about the typo regarding 8 million.

Row 138: This row did not have data for the owner’s new requested value. To accommodate and view the evidence in the light most favorable to the Government, the decision value was copied into the requested value, showing granted in full. Columns Q, U, and V were also changed to granted in full.

Row 149: This row was removed because no decision value was provided.