

**ORDER GRANTING VALUE ADJUSTMENT BOARD  
LATE-FILED PETITION REQUEST**

Petitioner:  
Mailing Address:

Legal Counsel: Rinky Parwani  
Date of Decision:  
Petition(s):

This petition involves the issue of “late filing” of the petition to the Value Adjustment Board. The VAB Legal Counsel considered the late-filed petition request and any supporting correspondence and information provided by Petitioner. The requisite legal standard of review for a petition filed after the statutory deadline is whether the Petitioner demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of the board functions in the taxing process. In accordance with 12D-9.015, good cause means as follows: (a) personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person’s attention to be diverted from filing, (b) physical or mental illness, infirmity, or disability that would reasonably affect the petitioner’s ability to timely file, (c) miscommunication with, or misinformation received from, the VAB Clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person’s attention to be diverted from timely filing, (d) or any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing. VAB Legal Counsel sets forth below the Findings of Fact and Conclusions of Law.

**FINDINGS OF FACTS:**

The late-filed petition request was filed on \_\_\_\_\_. The statutory deadline for filing the petition to the Value Adjustment Board was \_\_\_\_\_. {ENTER FACTS SUPPORTING GRANTING THE REQUEST} Petitioner did show a verifiable showing of extraordinary circumstances demonstrating good cause to grant the late-filed petition.

**CONCLUSIONS OF LAW:**

This order does not reach the question of the petition’s merits. The threshold question to answer is whether a verifiable showing of extraordinary circumstances exists, that would warrant granting the late-filed petition. The answer is affirmative, and the petition proceeds to hearing on the merits before a Special Magistrate. The burden of proof is on the taxpayer, and there was sufficient evidence to carry that burden in this matter. Petitioner did show verifiable extraordinary circumstances, and accordingly, the late-filed petition request is GRANTED.

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Rinky Parwani  
VAB Legal Counsel

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DATE