

23 represented by lawyers sharing in whatever savings they could get for their clients, and utilizing
24 the services of appraisers who often worked only for them. The court reporter made a game of
25 judging whether their Rolexes were real or not, and subtly pass on a thumb's up for the real deal,
26 or down for the poseurs. The hearings were often a contest of who could pile the most bullshit
27 on the scales of justice; generally I could coerce a settlement. After a couple of hours of this
28 charade, an Asian man still wearing a hair net and stained apron was called to the table.

29 The hearing would usually begin with the property appraiser reading a summary of the
30 case. This was a Chinese restaurant in an industrial part of Hialeah. They had not filed a tax
31 return and the assessment was based on a field inspection conducted from a car parked on the
32 street. What made it interesting was I had eaten there a couple of times. A friend had a factory
33 nearby and the tiny restaurant put out a good fast lunch. It was little more than a hole in the wall
34 with four tables. You ordered by pointing to your selection from a menu on a blackboard. None
35 of the furniture matched and the only employee was the man now sitting forlornly in front of me.
36 The assessed value of the furniture, fixtures and equipment was \$250,000, an amount comparable
37 to that of some of the fancy restaurants whose appeals I had been hearing. The taxes due on that
38 assessment would have been about \$7,000 a year. Depending on how many years the PA was
39 going after, and the penalties that might be due, the poor man in front of me might be on the
40 hook for a lot of money.

41 “How much do you think your furniture, fixtures and equipment are worth?” I was ready
42 to accept any number he said as better evidence than a *drive-by* appraisal.

43 “Huh?”

44 “Do you understand what I am asking?”

45 “Huh?”

46 Looking towards the property appraiser — I asked, “Can anyone in your office speak
47 Chinese?”

48 “Let me go see if I can find someone.”

49 The peanut gallery followed the drama intently and I heard barely suppressed snickers.

50 The Property Appraiser’s representative returned with a young Asian looking employee.

51 “Please ask the taxpayer what he thinks the property is worth.”

52 The young Asian asked the question in a language foreign to everyone else in the room
53 including the chef.

54 “Huh?”

55 I requested to go off the record. Leaning over to the property appraiser’s representative I
56 asked, “I have eaten at this guy’s place. It’s only one room, a wok, and four tables. Give him a
57 break and send someone out there to reassess it.”

58 With steely indifference, and no indication that matter was negotiable, he looked into
59 space and said “No.”

60 Not knowing what options I had, I asked my gofer to call the PAAB’s lawyer and ask him
61 what I should do. After another ten minutes he came back and whispered in my ear, “Steve said,
62 ‘make your decision on the facts presented.’”

63 The chef was squirming in his seat and it was obvious he wanted to get back to work.

64 The peanut gallery was getting restless as well, and I felt forced into making a decision and
65 moving on.

66 “Do you have anymore to say?”

