



respondent determined he was a resident of Florida for later tax years and that the same facts from those later tax years apply to the 2011 tax year. However, OTA has already addressed this argument by stating in the Opinion that appellant has not submitted any documents to support his argument that respondent determined that he was a Florida resident in the 2014 tax year. The Opinion also stated that “based on the record, the facts from the 2014 tax year differ from the 2011 tax year.” Appellant’s dissatisfaction with the Opinion and attempt to reargue the same issues do not constitute grounds for a rehearing. (*Appeal of Graham and Smith*, 2018-OTA-154P.)

Appellant also argues that various factual findings are incorrect. However, as noted in the Opinion, appellant has submitted no evidence to contest the facts in this appeal even though OTA granted numerous extensions—spanning over a year—for appellant to reply to respondent’s brief.<sup>1</sup>

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<sup>1</sup> Appellant’s reply brief was originally due on March 25, 2020, but OTA granted an extension to April 30, 2021, based on three extensions at appellant’s request, an extension due to COVID-19, and an extension due to settlement considerations.

To the extent appellant argues there was insufficient evidence to justify the Opinion or the Opinion is contrary to law, he has not made such a showing.<sup>2</sup> Appellant’s attempt to reargue the same issues and contest facts without submitting evidence do not constitute grounds for a rehearing. Consequently, OTA denies appellant’s petition.

DocuSigned by:  
*Huy “Mike” Le*  
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Huy “Mike” Le  
Administrative Law Judge

We concur:

DocuSigned by:  
*Kenneth Gast*  
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Kenneth Gast  
Administrative Law Judge

DocuSigned by:  
*Natasha Ralston*  
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Natasha Ralston  
Administrative Law Judge

Date Issued: 3/15/2023

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<sup>2</sup> See *Appeals of Swat-Fame, Inc., et al.*, 2020-OTA-045P [to find that there is an insufficiency of evidence to justify the Opinion, OTA must find that, after weighing the evidence in the record, including reasonable inferences based on that evidence, OTA clearly should have reached a different conclusion, and to find that the Opinion is contrary to law, OTA must determine whether the Opinion is unsupported by any substantial evidence, which requires a review of the Opinion to indulge in all legitimate and reasonable inferences to uphold it].