

4205 WATERFRONT PARKWAY PROPERTY ASSESSMENT APPEAL

MOTION FOR RECONSIDERATION OF SPECIAL MAGISTRATE OPINION
BASED UPON MISTAKE OF FACT AND LAW

The Special Magistrate made several incorrect statements of fact in the opinion rendered on 12/19/2025 regarding Petitioner's challenge on 4205 Waterfront Parkway. The Magistrate repeatedly misrepresents the record in that he accused the Petitioner of failing to bring a similar 2024 sale on the same lake into evidence. By the Magistrate's representations, he has demonstrably made a serious misrepresentation of the facts.

Below is a quote from the written appeal entered into evidence citing to 4280 Tidewater Drive, a November 2024 sale that was much more similar to 4205 Waterfront Parkway than the 3 submitted by the Appraiser's office.

**“ MOST SIMILAR HOME ON TIDEWATER ATTACHED, WHICH OCPA
CONVENIENTLY FAILED TO DISCLOSE**

The OCPA committed a deliberate sin of omission in their evidence package by submitting 2 houses on Tidewater built in 1977 and significantly upgraded with huge and fancy boat docks. The OCPA conveniently failed to mention 4280 Tidewater, built in 1968 and sold in November of 2024 for \$ 980,000.00, much more similar to 4205 Waterfront which was built in 1960 and never upgraded. 4205 Waterfront has a true market value of \$ 454 a square foot, much more similar to 4280 Tidewater and its market value of \$ 932,804 in 2024 and 878,360 in 2025. See attached TRIM Notice for 4280 Tidewater that we previously listed amongst our similar properties”

Not only did the Petitioner admit 4280 Tidewater's TRIM NOTICE into evidence, but the undersigned repeatedly testified about how 4280 Tidewater was overwhelmingly more similar to 4205 Waterfront Parkway. 4280 Tidewater HAS NO DOCK, which was the start of the dock discussion on the record.

By failing to discuss and analyze how much more similar the 4280 Tidewater 2024 sale was to 4205 Waterfront Parkway, the Magistrate committed the same “sin of omission” that the county appraiser committed in arguing for a value that included a non-existent fancy boat dock with lift.

IGNORING EVIDENCE ADMITTED WITHOUT OBJECTION

The TRIM notices of Petitioner's neighbors were entered into evidence without objection.

Unsurprisingly, the TRIM Notices established Petitioner's position that 4205 Waterfront Parkway had a value in 2024 and/or /1/1/25 of around \$ 970,000.00, or 3 % less than the Market value of the ACTUAL REAL WORLD MARKET VALUE of \$ 1,000,000.00 in May of 2025. The neighbor's TRIM notices were also remarkably consistent with the only true similar sale found and entered into evidence, 4280 Tidewater, that sold for \$ 980,000.00 in November 2024.

Once admitted into evidence, it was improper for the Magistrate to ignore evidence that supported the Petitioner's position, even if they were not "similar sales", because the county appraiser had already testified there was very limited sales on Lake Conway that could be considered. Relevant evidence in such a scenario must be acknowledged and discussed, even if to discard, and failure to do so was a mistake of fact and law. There is no question that the neighbor's property values/TRIM notices support the Petitioner's position, are on the same lake, and the most similar to compare.

FAILURE TO DISCUSS A REASONABLE INFERENCE OF EVIDENCE THAT SUPPORTS THE PETITIONER'S VALUE ASSERTED

One of the 3 sales entered into evidence by the property appraiser sold for \$ 388 a square foot, 4406 Tidewater(yup, same street as 4280 Tidewater). The house was more than 50% larger than 4205 Waterfront Parkway and had a full fledged boat dock with lift and a pool. Even given that obvious discrepancy in size and dock, applying the square foot price to 4205 Waterfront Parkway would yield a \$ 854,764 value to 4205 Waterfront Parkway(388 X 2203). Once again, such obvious inferences were ignored by the Magistrate in his opinion, but such a valuation technique is part of the appraiser criteria that the Magistrate ignored.

FAILURE TO DISCUSS THE LISTING HISTORY OF 4205 WATERFRONT PARKWAY

As the testimony and evidence established, the subject property was listed and failed to sell for a price that supported Alan Todd's lofty assessment in 2024. The listing history was admitted into evidence, establishing the Fair Market value argued by Alan Todd was not supported by the actual market. Relevant evidence that should have been acknowledged and discussed. A fair inference would be to take the ACTUAL market value in 2025 based upon the sale at fair market value for \$ 1,000,000.00, and reduce by 2 to 3 % in accordance with the average increases on the TRIM notices on Waterfront Parkway. Once again, an argument made that was not discussed in the decision. The Petitioner's "ignorance" of being an appraiser does not excuse ignoring relevant evidence that support's the Petitioner' position. Common sense is allowed to rule the day, especially in light of the similar sale of 4280 Tidewater that was entered into evidence establishing a value of \$ 980,000.00 in November 2024.

FAILURE TO DISCUSS THE HUGE NEGATIVE VALUE OF THE INABLITY OF 4205 WATERFRONT PARKWAY TO BUILD A DOCK WITH BOAT LIFT

Alan Todd testified that a large portion of his inflated value for waterfront property on Lake Conway was based upon the ability to boat the entire large chain of Conway. That testimony was an admission of his incorrect assessment of 4205 Waterfront Parkway. Alan Todd also showed his “ignorance” of Orange County dock building codes which the Petitioner has great familiarity with. The Petitioner testified about his experience going through the permitting process to build a boat dock with boat lift on Lake Fairview at 112 Laken Lane in 2021. The property involved had a “pizza slice” lot which required variances to setbacks and square footage to get built. The primary issue is the setbacks. The county code require setbacks of 10 feet from the property line where the dock enters the water’s edge. 4205 Waterfront parkway only has about 15 feet of waters edge(See the overhead and surveys in evidence). To dumb that down, it means that a boat dock with boat lift cannot be built into the water, because the property rights don’t extend that far, and the setbacks by their very nature would preclude it.

Once again, Alan Todd testified of the great value added under the false assumption of being able to boat all of Lake Conway’s chain from 4205 Waterfront Parkway. It was a mistake of law AND fact for the Magistrate to ignore that evidence and ratify 3 similar sales that all had working boat docks, instead of accepting Petitioner’s true similar sale of 4280 Tidewater.

The 3 sales that Alan Todd admitted into evidence confirmed that a working boat dock into the waters of Lake Conway probably add 200k - 250k of value to a property’s fair market value. Once that is acknowledged, it is obvious that 4205 Waterfront Parkway was overvalued by Alan Todd. The Magistrate must have been listening to Marvin Gaye when he wrote that sitting on a dock by the water was the same as being able to boat all of Lake Conway. Alan Todd and the Magistrate’s fundamental misunderstanding of 4205 Waterfront Parkway’s ability to use a boat on Lake Conway was a mistake of law and fact that demands reconsideration.

SUMMARY

The 12/19/2025 decision on 4205 Waterfront Parkway must be reconsidered for numerous mistakes of Facts and Law contained within it. The evidence conclusively established a value for 4205 Waterfront Parkway of \$ 970,000.00 to \$ 1,000,000.00 when looked at in total. When the Magistrate ignored the November 2024 sale of 4280 Tidewater for \$ 980,000.00, he ignored the most similar sale/value that was most consistent with actual real market value argued for by the Petitioner. All of the collateral evidence submitted was in large part because of the limited sales on Lake Conway, but all support the Petitioner’s position. The fiction written by the Magistrate about a launching a boat from shore was not part of any evidence in the record(mistake of law), but also an admission that he “missed the boat” by inflating the value of 4205 Waterfront Parkway based upon an ignorance of the facts admitted, which most notably included the November 2024 sale of 4280 Tidewater.

Charles Leo
Petitioner



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VIA E-MAIL

Orange County Value Adjustment Board

Re: Opinion on Request for Reconsideration
Pet. No.: 2025-01798
Petitioner: Charles Leo

Dear Hon. VAB Clerk:

I have reviewed the Special Magistrate's ("SM") Recommended Decision for Petition 2025-01798, the petitioner's "Motion for Reconsideration of Special Magistrate Opinion Based Upon Mistake of Fact and Law," and the underlying record. The Orange County Property Appraiser's Office ("the PAO") did not submit a response to this Request for Reconsideration ("RFR").

This opinion addresses whether the RFR identifies a material factual or legal error in the Recommended Decision that would warrant reconsideration under the Orange County VAB's procedures.

I. Background

The subject is a lakefront single-family residence on Lake Conway. At the hearing, the PAO presented several lakefront sales on the same lake (including improved properties with docks and boat lifts) and concluded that its 2025 just value assessment was supported by those sales and by its adjustments for size, age, condition, and dock/boating amenities.

The petitioner challenged both the PAO's comparables and its treatment of the property's boating and dock potential, arguing that the PAO over-valued the subject by assuming a value contribution from a dock with boat lift that, as a matter of fact and setback constraints, cannot be built on this lot. The petitioner also submitted TRIM notices for neighboring properties and argued that those prior-year assessments, together with a May 2025 sale of the subject and a November 2024 sale of 4280 Tidewater Drive, supported a lower value.

The SM's Recommended Decision concluded that the PAO's analysis complied with section 193.011, Florida Statutes, and professionally accepted appraisal practices, and that the PAO therefore established the presumption of correctness. The SM further concluded that the petitioner did not overcome that presumption or prove that the 2025 assessment exceeded just value.

II. Summary of Petitioner’s Request for Reconsideration

In the RFR, the petitioner contends, in substance, that the SM made “numerous mistakes of fact and law” in the Recommended Decision, including:

1. **Failure to address 4280 Tidewater Drive.** The petitioner asserts that he specifically identified the November 2024 sale of 4280 Tidewater Drive for \$980,000 as the “most similar” sale—same lake, older home, no dock—and that he submitted the 4280 Tidewater TRIM notice into evidence. He argues that the SM incorrectly stated or implied that the petitioner failed to bring a similar 2024 sale into evidence and that the SM committed the same “sin of omission” as the PAO by not analyzing that sale.
2. **Failure to discuss neighbor TRIM notices.** The petitioner states that he submitted TRIM notices for neighboring lakefront properties showing 2024 and 2025 assessed values on Waterfront Parkway and Tidewater Drive that, in his view, support a just value for the subject in the range of \$970,000 to \$1,000,000. He argues that, once admitted into evidence without objection, those TRIM notices had to be expressly discussed and that ignoring them was a mistake of fact and law.
3. **Failure to draw “reasonable inferences” from other sales.** The petitioner argues that one of the PAO’s own sales, 4406 Tidewater, sold for \$388 per square foot, and that applying that rate to the subject yields a value in the mid-\$800,000 range. He asserts that this kind of per-square-foot inference is a “valuation technique” that should have been used and that the SM erred by not adopting it.
4. **Failure to discuss listing history.** The petitioner notes that 4205 Waterfront Parkway was listed for \$1,000,000 and failed to sell, and contends that this fact should have been explicitly addressed as evidence that the market did not accept the higher value advocated by the PAO.
5. **Failure to recognize negative impact of inability to build dock with boat lift.** The petitioner repeats his hearing argument that, because of setbacks and the limited distance between the property line and the water’s edge, a dock with boat lift cannot be legally built at the subject. He asserts that the SM misunderstood this issue and treated the ability to launch a boat from shore as equivalent to having a working dock and lift, which he characterizes as a fundamental mistake of fact and law.

The petitioner requests that the SM’s Recommended Decision be reconsidered and that the 2025 value be reduced into the range he argued at hearing.

III. Applicable Standards

Under section 194.301, Florida Statutes, the PAO’s assessment is presumed correct if the PAO shows that it was arrived at in compliance with section 193.011 and professionally accepted appraisal practices. Once that presumption is established, the taxpayer must prove, by a preponderance of the evidence, that the assessment does not represent just value or that it is arbitrarily based on appraisal practices different from those applied to comparable property.

Orange County’s reconsideration procedures limit reconsideration to alleged factual or legal errors in the Recommended Decision; reconsideration is not an opportunity to re-argue the entire case or to substitute the petitioner’s view of the evidence for the SM’s fact-finding and weighing of competing inferences.

IV. Analysis

1. Alleged failure to consider the 4280 Tidewater sale

The RFR makes clear that the 4280 Tidewater sale and TRIM notice were mentioned and offered by the petitioner at the hearing.

Even assuming that the 4280 Tidewater sale was properly admitted into evidence, the SM was not required to treat that sale as controlling or to give it equal or greater weight than the PAO’s sales.

The Recommended Decision need not specifically discuss every piece of admitted evidence so long as it reflects that the SM considered the totality of the record and based his conclusion on competent, substantial evidence. A post-November 2024 sale, while potentially relevant corroborating evidence, is still distinct in time, physical characteristics, condition, and motivation from the subject. The SM was entitled to conclude that the PAO’s verified comparables, adjusted for dock and other features, remained the best indicators of just value as of January 1, 2025, even if the 4280 Tidewater sale was similar in some respects.

A disagreement over how much weight to give the 4280 Tidewater sale is not a “mistake of fact” or “mistake of law”; it is a difference in the interpretation of the same evidence. The reconsideration standard does not permit the Board to re-weigh that evidence simply because the petitioner believes a different comparable is more persuasive.

2. TRIM notices for neighboring properties

TRIM notices reflect prior-year assessments or proposed assessments; they are not sales and do not, by themselves, establish market value. The SM was permitted to view the neighbor TRIM notices as secondary equity or level-of-assessment evidence and to give them limited weight, especially where they reflect assessed values that may be subject to caps and exemptions and that integrate mass appraisal adjustments rather than individual fair-market-value sale prices.

While the RFR criticizes the SM for not expressly analyzing each TRIM notice, the law does not require a written decision to discuss every exhibit. The question is whether the SM’s conclusion—that the subject’s just value is supported by competent sales evidence—remains supported. On this record, it does. The TRIM notices do not transform prior assessments of other parcels into controlling evidence of the subject’s fair market value for 2025.

3. Per-square-foot “inference” from 4406 Tidewater

The petitioner’s argument that the SM was required to derive a simple price-per-square-foot from the 4406 Tidewater sale and apply it directly to the subject misunderstands the SM’s role. The SM may consider such metrics, but he is not required to adopt any particular formula.

The PAO's sales analysis likely included adjustments for differences in size, quality, condition, date of sale, dock improvements, and other attributes. A bare per-square-foot calculation ignores those adjustments and may understate or overstate value depending on the relationship between size and price in the relevant segment of the market. The SM was free to rely on the PAO's more detailed adjusted analysis rather than the petitioner's simplified inference. Failure to adopt the petitioner's calculation is not a legal error.

4. Listing history of 4205 Waterfront Parkway

The RFR asserts that the subject's failed listing at \$1,000,000 conclusively shows that the PAO's higher value is unsupported. In reality, listing prices and failed listings are, at best, secondary indicators. An asking price reflects the seller's aspiration, not necessarily market value; failure to sell at that price could indicate that the property was overpriced, that market conditions shifted, or that the listing was not competitively marketed.

The SM could reasonably give limited weight to this evidence or conclude that it did not overcome the sales evidence presented by the PAO, including the three Lake Conway sales discussed at hearing. The RFR does not point to any legal requirement that a listing history be accorded controlling weight or that the SM must explicitly parse every listing.

5. Dock and boat-lift issue

The inability to construct a dock with boat lift at the subject because of setbacks and the distance between the property line and the water's edge is a relevant factor affecting value. The RFR emphasizes this issue and criticizes the SM for not fully accepting the petitioner's view that this "huge negative value" required a substantial reduction in assessment.

However, the hearing record, as described in the RFR itself, shows that the dock issue was presented and discussed, including testimony about other parcels, permitting at a different property, and the general value contribution of docks and lifts on Lake Conway. The SM was therefore aware of and considered the dock question. He nonetheless concluded that, after adjusting for dock-related differences among the comparables, the PAO's overall value conclusion remained within the range of just value.

The SM's decision not to adopt the petitioner's characterization of the dock issue—and not to apply the large downward adjustment the petitioner advocated—does not constitute a mistake of law. It is a judgment call on the magnitude of the dock's contribution to value and its relationship to other attributes. Reconsideration is not intended to give either party a "second bite" at that judgment merely because they disagree with it.

V. Conclusion and Recommendation

The petitioner's Request for Reconsideration is detailed and reflects a clear disagreement with how the SM weighed and discussed the evidence, particularly the 4280 Tidewater sale, neighbor TRIM notices, the 4406 Tidewater sale, the subject's listing history, and the dock/boat-lift issue. But the RFR does not show that the SM: (i) applied the wrong legal standard under sections 193.011 or 194.301, Florida Statutes; (ii) relied on an improper factor; or (iii) made a demonstrable factual misstatement that is material to the outcome.

Instead, the RFR invites the Board to re-weigh the same evidence and to reach a different conclusion on value. Under the VAB's reconsideration framework, that is not a proper basis for granting reconsideration.

Accordingly, I recommend that the VAB deny the petitioner's Request for Reconsideration and proceed to consider adoption of the Special Magistrate's Recommended Decision.

Sincerely,

GORDON & THALWITZER

A handwritten signature in blue ink, appearing to read "Aaron B. Thalwitzer", with a stylized flourish at the end.

Aaron B. Thalwitzer, Esq.