

Matthew Levin
15212 Farm Stand Ct
Winter Garden, FL 34787

**Value Adjustment Board
Reconsideration for Petition
Petition #2024-01607-21-22-27-6080-00-110**

To Whom it May Concern,

This letter is to respectfully request reconsideration for petition 2024-01607-21-22-27-6080-00-110, specifically with regard to the Property Appraiser's determination of market value, and by extension taxable value, of my home.

Based on data publicly available on the Property Appraiser's website and the supporting documents provided by Appraiser Analyst Charles Gibson, I am requesting an update to my home's market value, as determined by fair, consistent and equitable standards, to be **\$1,200,000**.

If we *only* use the average market value per square foot, as determined by the Orange County Property Appraiser's office, from 3 comparable home sales used by the property appraisers office, the resulting market value per foot for my home would be \$285.11. Given my home's square footage of 4,432, this results in a market value of **\$1,263,607.52**.

While I have numerous contentions with the Property Appraiser's office flawed methodologies, the most egregious inequity here is that each of the home sales used by the Property Appraiser's offices as comps to determine a valuation for my home have a massive gap between their sales prices and the actual market value the Property Appraiser's office assigns for tax calculation purposes.

Comp #1: 1200 Union Club Drive (THIS IS A LAKEFRONT PROPERTY)

- | | |
|---------------------------------------|--------------------|
| • Property sold on 5/4/2023 for | \$1,700,000 |
| • OCPA Market Value for Tax Purposes: | \$1,398,286 |
| ◦ <i>Discount (Disparity)</i> | \$301,714 or 17.7% |

Comp #2: 1091 Eaglecrest Drive

- | | |
|---------------------------------------|--------------------|
| • Property sold on 12/26/2023 for | \$1,782,000 |
| • OCPA Market Value for Tax Purposes: | \$1,110,848 |
| ◦ <i>Discount (Disparity)</i> | \$671,152 or 37.7% |

Comp #3: 961 Celadon St

- Property sold on 11/15/2023 for \$1,775,000
- OCPA Market Value for Tax Purposes: \$1,191,073
 - *Discount (Disparity)* \$583,927 or 32.9%

Subject Property: 15212 Farm Stand Ct

- Average of Comps' Sales Prices \$1,752,333
- OCPA Market Value for Tax Purposes: \$1,846,446
- Market Value Adjusted Post Petition Hearing \$1,667,000

It is not equitable that these homes are receiving significant “discounts” (disparities) between their sales prices, an average of 29.4% from the County, and their taxable market values, and my home is not. In fact, prior to my petition hearing, a premium was added to my home. A 29.4% discount applied to my home’s originally determined market value of \$1,846,446 would be **\$1,303,590.88**. A 29.4% discount applied to my home’s updated market value of \$1,667,000 would be **\$1,176,902.00**.

Further, If we use the average market value per square foot, as determined by the Orange County Property Appraiser’s office, from the more complete list of comparable home sales I provided during my hearing, the resulting market value per foot for my home would be \$259.28. Given my home’s square footage of 4,432, this results in a market value of **\$1,149,106.86**.

I am simply asking to be treated equitably and fairly by the Property Appraiser’s office, and for consistent methodologies to be used when determining my home’s market value for tax purposes. I will reiterate that I believe a fair and equitable assessment for my home is \$1,200,000.

I trust we can work together to resolve this matter promptly, amicably and equitably, without the need for further escalation

Thank you for your consideration.

Sincerely,

Matthew Levin

Mattlevin17@gmail.com

407-466-3137

AMY MERCADO

ORANGE COUNTY PROPERTY APPRAISER



January 9, 2025

VIA EMAILValue Adjustment Board (VAB@occompt.com)Aaron Thalwitzer, Esq., VAB Attorney (aaron@brevardlegal.com)**RE: Response to Reconsideration Request - Petition #2024-1607**

Dear Mr. Thalwitzer:

Our office respectfully requests that the petitioner's reconsideration request of the Special Magistrate's recommendation for petition #2024-1607 be denied. This response is submitted in compliance with the time requirements set forth in the Value Adjustment Board's Procedures for Requests for Reconsideration (VAB Procedures).

The subject property is a 4,432 square foot, single-family residence, constructed in 2023 and located at 15212 Farm Stand Ct. in Winter Garden, Florida. Special Magistrate's Rec. at p. 2. The 2024 market and assessed values of the subject property as determined by our office are \$1,846,446 and \$1,825,396, respectively. Id. at p. 1. The Special Magistrate reduced the market and assessed values to \$1,667,000. Id.

As part of our evidence, our office submitted a sales comparison approach with three comparable sales supporting the subject property's assessment. The petitioner submitted a document comparing the assessment of the subject property to the assessments of various other properties.

In his recommendation, the Special Magistrate ultimately adopted our office's indicated value derived via the sales comparison approach of \$1,852,507. Id. at p. 3. The Special Magistrate reduced this value by applying "a 10% discount for the Cost of Sale" in compliance with your directive on this issue to arrive at a recommended value of \$1,667,000.¹ Id.

The petitioner's reconsideration request seeks a further reduction of the subject property's market value but does not "identify erroneous findings of fact or conclusions of law," as required by VAB Procedures 1.1.1. Rather, the petitioner reasserts the same arguments presented at the hearing comparing the subject property's assessment to the assessments of various other properties. The petitioner presented this information and arguments to the Special Magistrate during the hearing. Thus, the Special Magistrate has already considered and rejected the petitioner's arguments.

¹ Our office disagrees with the "cost of sale" deduction made at your direction by this and other Special Magistrates and has filed assertions for the 2022 and 2023 tax years. We do not waive any arguments regarding this issue but do not address them in this response given your prior directive and rulings.

AMY MERCADO

ORANGE COUNTY PROPERTY APPRAISER



Moreover, it is well established that the Value Adjustment Board cannot reduce the value of a parcel of property based upon sales of comparable property that indicate those properties are assessed at a lower value, absent gross disparity as discussed in Allegheny Pittsburgh Coal Co. v. Webster Co., 488 U.S. 336 (1989). "It is fundamental that property in Florida is legally required to be assessed at 100% of its actual fair market value and a court may not reduce a taxpayer's assessment below 100% on a mere showing that parcels of some other taxpayers are assessed at a lesser amount." Deltona Corp. v. Bailey, 336 So.2d 1163, 1167 (Fla. 1976). Thus, the reconsideration request should be denied.

Sincerely,

/s/Ana C. Torres

Ana C. Torres, Esq.
General Counsel & Chief Deputy Property Appraiser

cc: mattlevin17@gmail.com (*Petitioner*)



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January 22, 2025

VIA E-MAIL TO: ANISSA.MERCADO@OCCOMPT.COM

Orange County Value Adjustment Board
c/o Ms. Anissa Mercado, VAB Supervisor

Re: VAB Counsel's Opinion on Request for Reconsideration
Pet. No(s): 2024-01607

Ms. Mercado:

I have reviewed the request for reconsideration submitted by the petitioner, the Orange County Property Appraiser ("PAO")'s response, the recommended decision, and the pertinent portions of the record. In this just value petition, the special magistrate ("SM") granted the petition, reducing just value from \$1,846,446 to \$1,667,000.

The petitioner asserts that the subject's just value should be further reduced to \$1,200,000. The petitioner bases this upon three allegedly comparable sales which the petitioner states reflect a market value of \$285.11/sq. ft., which would conclude a market value of \$1,263,607.52 for the subject. The petitioner also asserts that the PAO's comparable sales are inapplicable because there is a "massive gap between their sale prices and the actual market value".

The PAO responds that the SM adopted the PAO's indicated value via the sales comparison approach of \$1,852,507 and deducting 10% for cost of sale. The PAO asserts that the petitioner failed to "identify erroneous findings of fact or conclusions of law," as required by VAB Procedures 1.1.1." and the request for reconsideration merely restates arguments presented at the hearing. The PAO also asserts that the VAB cannot reduce just value based on properties receiving a lower assessed value, citing *Allegheny Pittsburgh Coal Co. v. Webster Co.*, 488 U.S. 336 (1989).

The PAO is correct. The request for reconsideration is procedurally defective because it fails to identify "erroneous findings of fact or conclusions of law", but even ignoring this defect, the request does, as argued by the PAO, restate arguments made at the hearing and seeks to reduce the subject's just value based on other properties receiving a lower assessed value, which would violate binding legal precedent.

Based upon the foregoing, VAB counsel recommends that the petitioner's request for reconsideration be DENIED.

Sincerely,

GORDON & THALWITZER

Aaron Thalwitzer, Esq.