

NO. CV 04 4000507S : SUPERIOR COURT
ROBERT P. SULLIVAN, ET AL. : JUDICIAL DISTRICT OF
 : FAIRFIELD AT BRIDGEPORT
v.
BOARD OF ASSESSMENT APPEALS AND
TAX ASSESSOR, CITY OF BRIDGEPORT : AUGUST 2, 2007

MEMORANDUM OF DECISION

The plaintiffs, Robert P. Sullivan and Michael D. Sullivan, owners of a three-family house known as 111 Lansing Street in the city of Bridgeport (city), bring this real estate tax appeal, challenging the valuation of the property by the city's assessor in the amount of \$219,900, on the Grand List of October 1, 2003. The plaintiffs contend that the valuation of the subject property, as of October 1, 2003, was \$165,000.

The subject property was originally built as a single-family house but was converted into three apartments. There are two, one-bedroom living units with kitchen and bath and one, two-bedroom living unit with kitchen and bath. The conversion from a single-family to a three-family house was made prior to the present zoning regulations, making the subject property a legal nonconforming use.

The subject was built around 1923 on a lot containing 0.15 acres of land. There is approximately 1,995 square feet of gross living area for a total of eleven rooms, including four bedrooms and three baths.

The plaintiffs receive monthly rental income in the amount of \$650 and \$750, respectively, for each one-bedroom unit and \$830 for the two-bedroom unit. Although the subject is income-producing property, neither the appraiser for the plaintiffs, Ralph A. Bowley (Bowley), nor the city's appraiser, Curtis E. Freda (Freda), valued the subject as income-producing property. Bowley valued the subject property at \$165,000, as of October 1, 2003, using the comparable sales approach. Freda also used the comparable sales approach and valued the subject property at \$239,000, as of October 1, 2003.

Bowley selected three-family house sales located in the city at 113-17 Ash Street, 114 Perth Street and 198 French Street, to arrive at his valuation of the subject. The first comparable sale at 113-17 Ash Street sold for \$162,700 on May 6, 2003. Built around 1910 on 0.08 acres of land, this property contains 2,500 square feet of living area comprised of twelve rooms, including six bedrooms and three baths. This property has a two-car garage. Bowley's adjusted sales price was \$151,128.

Bowley's second comparable sale at 114 Perth Street contains 2,300 square feet of living space. It has thirteen rooms, including six bedrooms and three baths, but no garage. This property, built around 1920 on 0.09 acres of land, sold for \$190,000 on October 1, 2003. Bowley's adjusted sales price was \$172,375.

Bowley's third comparable sale at 198 French Street contains fourteen rooms, including six bedrooms and three baths. This property sold for \$204,000 on May 23, 2003. The property, built around 1930 on a lot of 0.11 acres of land, contains

approximately 3,000 square feet of living area and has a two-car garage. Bowley's adjusted sales price was \$165,067.

Freda, the city's appraiser, also relied on three-family house sales in the city at 570 Gurdon Street, 64 Charron Street and 30 Boston Terrace, to determine the value of the subject at \$239,000.

The Gurdon Street sale is on 0.11 acres and contains fifteen rooms, including five bedrooms and three baths. This property sold for \$290,000 on September 23, 2003. The fifty-four-year-old structure contains 3,477 square feet of living area and a two-car garage. Freda's adjusted sales price was \$243,450.

The Charron Street sale is on a lot of 0.18 acres containing 2,768 square feet of living area. There are fifteen rooms, including seven bedrooms and three baths, and a three-car garage. This forty-two-year-old property sold for \$289,000 on July 7, 2003. Freda's adjusted sales price was \$252,795.

The Boston Terrace sale is approximately ninety-one years-old and was built on 0.09 acres. The property contains 2,659 square feet of living area with thirteen rooms, including five bedrooms and three baths. This property sold for \$229,000 on June 11, 2003. Freda's adjusted sales price was \$238,010.

The subject property's distinguishing features are that the house was constructed with stucco and stone exterior walls and the rooms are small and oddly shaped to accommodate its age and configuration. Of the three sales selected by Freda, only the Boston Terrace sale approximates the age and condition of the subject. In contrast to the

subject's 1,995 square feet and age of approximately eighty-years, Freda's Gurdon Street and Charron Street sales are less in age and have larger gross living areas. In addition, Gurdon Street has a two-car garage and Charron Street has a three-car garage.

Of the three sales selected by Bowley, the Ash Street and Perth Street sales appear to be good comparables to the subject. The French Street sale is excluded from consideration because it has a much larger gross living area, with fourteen rooms, as well as a two-car garage. This is in contrast to the subject's eleven rooms and the absence of a garage.

On balance, the Ash Street and Perth Street properties selected by Bowley and the Boston Terrace sale selected by Freda appear to more accurately set the fair market value of the subject, as of October 1, 2003. Because the court has identified three comparables that most closely mirror the subject, the court finds that it is not necessary to use the appraisers' adjusted sale prices to determine the subject's fair market value.

As a result, the combined sale prices of the three best sales, \$162,700 for the Ash Street property, \$190,000 for the Perth Street property and \$229,000 for the Boston Terrace property, are averaged to arrive at a finding of fair market value for the subject property at \$193,900, as of October 1, 2003.

Accordingly, because the court finds the fair market value of the subject property at \$193,900, which is less than the assessor's determination of value at \$219,900, the plaintiffs' appeal is sustained. Judgment may enter in favor of the plaintiffs, sustaining this appeal, without costs to either party.

Arnold W. Aronson
Judge Trial Referee

