

IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT
IN AND FOR MIAMI-DADE COUNTY, FLORIDA
CIVIL DIVISION

3201 HOTEL LLC, a foreign
limited liability company,

Plaintiff,

Case No: **2022-CA-013129**

v.

Division: **CA13**

PEDRO J. GARCIA, as Property Appraiser;
PETER CAM as Tax Collector and
JIM ZINGALE as the Executive Director
of the Florida Department of Revenue;

Defendants.

_____ /

COMPLAINT

Plaintiff, 3201 HOTEL, LLC, etc., a foreign limited liability company, sues Defendants, PEDRO J. GARCIA as Property Appraiser (“Appraiser”), PETER CAM as Tax Collector (“Collector”), and JIM ZINGALE (“Zingale”) as the Executive Director of the Florida Department of Revenue, and alleges:

Allegations Common to All Counts

1. This is an action to contest ad valorem tax assessments for the tax year **2021** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, section 5 and 20 of the Florida Constitution.
2. Plaintiff is a Delaware limited liability company.
3. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

Count I

7. The allegations contained in Paragraphs 1 - 6 are hereby incorporated as if specifically set forth in full and re-alleged herein.

8. Plaintiff is the owner of certain real property located in Miami-Dade County, Florida, identified by Appraiser using Folio No. **02-3226-001-1390**, hereinafter referred to as the "Subject Property."

9. The Subject Property is a hotel, which features 168 guest rooms, food and beverage outlets and other amenities.

10. Appraiser originally estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Just</u>	<u>Assessed</u>
\$61,400,000	\$61,400,000

hereinafter, (the "assessment").

11. The Value Adjustment Board subsequently reduced the assessment as follows:

<u>Just</u> \$58,365,670	<u>Assessed</u> \$58,365,670
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hereinafter, (the "revised assessment").

12. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "A."

13. The revised assessment is unlawful and invalid because the criteria in section 193.011, Florida Statutes, was not considered properly. Nor was the revised value arrived at by applying professionally accepted appraisal practices.

14. The revised assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

15. The revised assessment includes the value of certain intangible property in violation of article VII, section 1(a) of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the revised assessment on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel

the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.

Count II

16. The allegations contained in Paragraphs 1 - 6 are hereby incorporated as if specifically set forth in full and re-alleged herein.

17. Plaintiff is the owner of certain real property located in Miami-Dade County, Florida, identified by Appraiser using the following Folio Nos.:

02-3226-056-0010
02-3226-056-0020
02-3226-056-0030
02-3226-056-0050
02-3226-056-0060
02-3226-056-0080
02-3226-056-0090
02-3226-056-0100
02-3226-056-0110
02-3226-056-0120
02-3226-056-0130
02-3226-056-0140

hereinafter referred to as the "Subject Property."

18. The Subject Property consists of eleven condominium hotel units, situated on the floors above the hotel identified in Count I and used in conjunction therewith by Plaintiff.

19. Appraiser originally estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Folio No.</u>	<u>Just</u>	<u>Assessed</u>
02-3226-056-0010	\$1,782,000	\$1,437,480
02-3226-056-0020	\$1,982,000	\$1,678,754
02-3226-056-0030	\$1,822,000	\$1,543,234
02-3226-056-0050	\$9,200,000	\$8,349,000
02-3226-056-0060	\$3,777,800	\$3,164,634
02-3226-056-0080	\$3,366,000	\$3,147,210
02-3226-056-0090	\$3,126,200	\$2,751,056
02-3226-056-0100	\$34,816,000	\$27,382,784
02-3226-056-0110	\$4,502,400	\$3,891,360
02-3226-056-0120	\$6,588,000	\$5,048,604
02-3226-056-0130	\$3,081,600	\$2,796,552

hereinafter, (the “assessments”).

20. The Value Adjustment Board subsequently reduced the assessment as follows:

<u>Folio No.</u>	<u>Just</u>	<u>Assessed</u>
02-3226-056-0010	\$1,603,800	\$1,437,480
02-3226-056-0020	\$1,783,800	\$1,678,754
02-3226-056-0030	\$1,639,800	\$1,543,234
02-3226-056-0050	\$8,280,000	\$8,280,000
02-3226-056-0060	\$3,400,020	\$3,164,634
02-3226-056-0080	\$3,029,400	\$3,029,400
02-3226-056-0090	\$2,813,580	\$2,751,056
02-3226-056-0100	\$31,334,400	\$27,382,784
02-3226-056-0110	\$4,052,160	\$3,891,360
02-3226-056-0120	\$5,929,200	\$5,048,604
02-3226-056-0130	\$2,773,440	\$2,773,440

hereinafter, (the “revised assessments”).

21. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff’s Composite Exhibit “B.”

22. The revised assessment is unlawful and invalid because the criteria in section 193.011, Florida Statutes, was not considered properly. Nor was the revised value arrived at by applying professionally accepted appraisal practices.

23. The revised assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

24. The revised assessment includes the value of certain intangible property in violation of article VII, section 1(a) of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the revised assessment on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.

Count III

25. The allegations contained in Paragraphs 1 - 6 are hereby incorporated as if specifically set forth in full and re-alleged herein.

26. Plaintiff is the owner of certain tangible personal property located in Miami-Dade County, Florida, identified by Appraiser using Folio No. **40-325350**, hereinafter referred to as the "Subject Property."

27. The Subject Property consists of the furniture, fixtures and equipment used in the operation of the real property identified in Counts I and II above.

28. Appraiser originally estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$18,375,290**, hereinafter, (the "assessment").

29. The Value Adjustment Board subsequently reduced the assessment to **\$7,997,506**, hereinafter, (the "revised assessment").

30. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "C."

31. The revised assessment is unlawful and invalid because the criteria in section 193.011, Florida Statutes, was not considered properly. Nor was the revised value arrived at by applying professionally accepted appraisal practices.

32. The revised assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the revised assessment on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in

assessing the Subject Property; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.

/s/ Robert E. V. Kelley, Jr.

Robert E. V. Kelley, Jr.

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