

IN THE CIRCUIT COURT OF THE 11TH
JUDICIAL CIRCUIT IN AND FOR MIAMI-DADE
COUNTY, FLORIDA

CIVIL DIVISION

CASE NO.:

718 LINCOLN OWNER, LLC, a Florida Limited
Liability Company,

Plaintiff,

v.

PEDRO J. GARCIA, as Property Appraiser of
Miami-Dade County, Florida, PETER CAM, as
Tax Collector of Miami-Dade County, Florida,
and JIM ZINGALE, as Executive Director of the
State of Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff 718 LINCOLN OWNER, LLC, (“Taxpayer”) sues Defendants PEDRO J. GARCIA, as Property Appraiser of Miami-Dade County, Florida (“Property Appraiser”), PETER CAM, as Tax Collector of Miami-Dade County, Florida (“Tax Collector”); and Jim Zingale, Executive Director of the Department of Revenue of the State of Florida (“Department of Revenue”) and avers:

1. This is an action to contest an ad valorem tax assessment for the tax year 2021.
2. This Court has jurisdiction pursuant to Sections 194.036 and 194.171,

Florida Statutes.

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3. Venue is proper in Miami-Dade County as the subject real property as described below, and the Property Appraiser are located in Miami-Dade County, Florida.

4. Taxpayer is a Florida Limited Liability Company registered and conducting business in Miami-Dade County, Florida.

5. The Property Appraiser is a duly elected official of Miami-Dade County, Florida, and charged with the responsibility of discharging the duties of the Property Appraiser's office. The Property Appraiser is named as a party in accordance with Section 194.181(2), Florida Statutes.

6. Tax Collector is the duly elected and acting Tax Collector for Miami-Dade County, Florida, and is obligated to discharge the duties of the Tax Collector's office. Tax Collector is named as a party in accordance with Section 194.181(3), Florida Statutes.

7. The Department of Revenue is named as a party to this action as mandated by Section 194.181(5), Florida Statutes, because the tax assessment is also being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

8. Taxpayer was the owner of real property, and the party responsible under the law, for payment of the 2021 ad valorem taxes for the real property located in Miami-Dade County, Florida assessed by Property Appraiser under Folio No. 02-3234-003-0020 ("Property").

9. Property Appraiser certified the assessment of the Property for the year 2021 with both a market and assessed value of \$13,987,200.

10. The Property Appraiser's assessments are in excess of the just value of the Property in violation of Florida Statutes, including Section 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

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11. Property Appraiser's assessment of the Property was arbitrarily based on appraisal practices, which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County, Florida.

12. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit and has timely brought this action.

13. Taxpayer has paid the taxes on the Property as required under Sections 194.171(3) and (4), Florida Statutes. Evidence of payment is appended hereto as **Exhibit "A."**

WHEREFORE, Plaintiff 718 LINCOLN OWNER, LLC, demands judgment against the Defendants PEDRO J. GARCIA, as Property Appraiser of Miami-Dade County, Peter Cam as Tax Collector of Miami-Dade County, Florida, and Jim Zingale, as Executive Director of the Department of Revenue of the State of Florida, as follows:

a) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2021 tax year in compliance with Florida law;

b) Recalculating the taxes that should have been paid based on an assessment equal to the Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid, along with payment of interest due;

c) Awarding costs in favor of Taxpayer pursuant to Section 194.192, Florida Statutes; and

d) Granting such other and further relief as this Court deems just and proper.

CERTIFICATE OF SERVICE

I HERBY CERTIFY that undersigned counsel has electronically filed the foregoing document with the Clerk of the Court using the Florida Courts E-Portal, this 22nd day of July, 2022. Pursuant to Fla. R. Jud. Adm. 2.516(b), I also certify that the foregoing document and the Civil Action Summons, have been, or will be, served on the Defendants.

STEARNS WEAVER MILLER
WEISSLER ALHADEFF & SITTERSON, P.A.

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