

IN THE CIRCUIT COURT OF THE 15TH  
JUDICIAL CIRCUIT IN AND FOR PALM  
BEACH COUNTY, FLORIDA

791 POC LLC

CASE NO. \_\_\_\_\_

Plaintiff,

vs.

DOROTHY JACKS, as Property Appraiser of Palm  
Beach County, Florida; PALM BEACH COUNTY, Florida,  
a political subdivision of the State of Florida; and JIM  
ZINGALE, as Executive Director of the State of Florida  
Department of Revenue,  
Defendants.

COMPLAINT

Plaintiff, 791 POC LLC ("Taxpayer"), sues Defendants, Dorothy Jacks, as Property Appraiser of Palm Beach County, Florida ("Property Appraiser"); Palm Beach County, a political subdivision of the State of Florida, ("Tax Collector"), and Jim Zingale, as Executive Director of the State of Florida, Department of Revenue ("Department") (collectively, "Defendants") and alleges:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes §§194.036 and 194.171*. Venue is proper in Palm Beach County as the subject property, as described below, and the Property Appraiser, are located in Palm Beach County.
2. Taxpayer is a Florida Limited Liability Company authorized to and conducting business in Palm Beach County, Florida; and owner of the real property identified and assessed under ID# 06-43-47-06-03-001-0000, and located at 791 Park of Commerce Boulevard, Boca Raton, Florida (the "Property").

3. Property Appraiser is the duly elected Property Appraiser of Palm Beach County, Florida. She is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with *Florida Statutes §194.181(2)*.

4. Palm Beach County, a political subdivision of the State of Florida, is being named as a party in accordance with *Florida Statutes §194.181(3)*, as it is responsible for the overall supervision of the assessment and collection of taxes for Palm Beach County, Florida, through its Records, Taxes and Treasury Division.

5. Department is named as a defendant to this action as mandated by *Florida Statutes §194.181(5)*, 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.

6. Taxpayer was the owner and party responsible under law for the payment of the 2024 Ad Valorem taxes for the real property located in Palm Beach County, Florida, assessed under Parcel # 06-43-47-06-03-001-0000 (the "Property").

7. Taxpayer has paid the taxes as required under Florida Statutes §194.171 (3) and (4). Evidence of said payment is attached hereto and incorporated by reference as Exhibit "A."

8. Property Appraiser has certified the tax assessment of the Property for the 2024 tax year. Such assessment is in excess of the Just Value of the Property, in violation of Florida Statutes, including *§193.011*, and in violation of Article VII, Section 4 of the Florida Constitution.

9. 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 generally applied by the Property Appraiser within Palm Beach County; and said assessment and just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the Property Appraiser to comparable property within the same county.

10. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's assessments.

11. Property Appraiser's failure to properly consider the factors set forth in *Florida Statutes §193.011* and all other Florida statutes related thereto renders the Just Value assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for Ad Valorem taxation purposes.
12. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.
13. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

- (i) 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 Just Value of the Property for the 2024 tax year in compliance with Florida law;
- (ii) 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.
- (iii) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat. §194.192*; and
- (iv) Granting such other and further relief as this Court deems just and proper.

**DESIGNATION OF SERVICE E-MAIL ADDRESS**

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, the undersigned's designation of the primary e-mail address for service of papers and pleadings filed in this action is as follows:

**rbacallao@fpk-law.com**

Respectfully Submitted

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