

IN THE CIRCUIT COURT OF THE 13TH
JUDICIAL CIRCUIT IN AND FOR
HILLSBOROUGH COUNTY, FLORIDA

CIVIL DIVISION

CASE NO.: 2022-CA-004468 - DIV. I

PALM RIVER SQUARE ASSOCIATES LLC, a
Florida Limited Liability Company and 7978 CCB
16 LLC, a Florida Limited Liability
Corporation,

Plaintiffs,

v.

BOB HENRIQUEZ, CFA, as Property Appraiser
of Hillsborough County, Florida,
HILLSBOROUGH COUNTY, a political
subdivision of the State of Florida, and
JIM ZINGALE, as Executive Director of the
State of Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiffs PALM RIVER SQUARE ASSOCIATES LLC and 7978 CCB 16 LLC, ("Taxpayer") sues Defendants BOB HENRIQUEZ, CFA, as Property Appraiser of Hillsborough County, Florida ("Property Appraiser"), Hillsborough County, a political subdivision of the State of Florida ("Hillsborough County"); 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.

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2. This Court has jurisdiction pursuant to Sections 194.036 and 194.171, Florida Statutes.

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

4. Taxpayer is a Florida limited liability company registered and conducting business in Hillsborough County, Florida.

5. The Property Appraiser is a duly elected official of Hillsborough 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. Hillsborough County abolished the office of the tax collector and replaced it with the Department of Finance and Administrative Services Charter of Hillsborough County, Florida, section 3.06 (Rev. November 5, 2002). Accordingly, Hillsborough County is sued as a party to the action 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 Hillsborough County, Florida assessed by Property Appraiser under Folio Nos. 044483-0000 and 044483-0100 ("Property"), respectively.

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9. Property Appraiser certified the assessment of the Property for the year 2021 for 044483-0000 with a market value of \$6,953,400 and an assessed value of \$6,691,991 and for 044483-0100 with a market value of \$1,273,149 and an assessed value of \$1,174,436.

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.

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 Hillsborough 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, Plaintiffs PALM RIVER SQUARE ASSOCIATES LLC and 7978 CCB 16 LLC, demand judgment against the Defendants BOB HENRIQUEZ, CFA, as Property Appraiser of Hillsborough County, Florida; Hillsborough County, a political subdivision of the State of 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;

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- 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.

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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 27th day of May, 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
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