

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

AMERICAN MULTI-CINEMA, INC.,  
a foreign corporation,

Plaintiff,

Case No: 2025-012757-CA-01

v.

Division:

TOMAS REGALDO, as Property Appraiser;  
DARIEL FERNANDEZ as Tax Collector and  
JIM ZINGALE as the Executive Director  
of the Florida Department of Revenue;

Defendants.

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COMPLAINT

Plaintiff, AMERICAN MULTI-CINEMA, INC., a foreign corporation, sues Defendants, TOMAS REGALDO as Property Appraiser ("Appraiser"), DARIEL FERNANDEZ as Tax Collector ("Collector"), and JIM ZINGALE ("Zingale") as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest ad valorem tax assessments for the tax year **2024** 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 Missouri corporation.
3. Appraiser is sued herein in his official capacity pursuant to section 194.181(2), Florida Statutes.
4. Collector is sued herein in his official capacity 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 pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff is the owner of certain tangible personal property located in Miami-Dade County, Florida, identified by Appraiser using Folio Nos. 40-037650, 40-044020, 40-325798 and 50-004445, hereinafter referred to as the "Subject Property."

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

<u>Folio No.</u>	<u>Just/ Assessed Value</u>
40-037650	\$1,248,538
40-044020	\$1,494,106
40-325798	\$889,784
50-004445	\$842,324

hereinafter, (the "assessments").

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiff's Composite Exhibit "A."

9. 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.

10. Appraiser failed to comply with section 193.011, Florida Statutes and professionally accepted appraisal practices in assessing the Subject Property.

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violate 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 assessments 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, section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts; 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/ Patrick J. Risch

Patrick J. Risch

Florida Bar No. 0165603

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