

IN THE CIRCUIT COURT OF THE NINTH JUDICIAL CIRCUIT
IN AND FOR ORANGE COUNTY, FLORIDA

Case No.: 2022-CA-004725-O

AMY MERCADO, as Orange
County Property Appraiser,

Plaintiff,

v.

LIBERTY AIPO, LIMITED PARTNERSHIP,
a Florida Limited Partnership, SCOTT
RANDOLPH, as Orange County Tax Collector,
and JIM ZINGALE, as Executive Director
of the Florida Department of Revenue,

Defendants.

AMENDED COMPLAINT

Plaintiff, AMY MERCADO, as Orange County Property Appraiser, by counsel, hereby files this action against Defendants, LIBERTY AIPO, LIMITED PARTNERSHIP, SCOTT RANDOLPH, as Orange County Tax Collector, and JIM ZINGALE, as Executive Director of the Florida Department of Revenue, and states as follows:

1. This is an action filed pursuant to sections 194.036(1)(a) & (b), Florida Statutes, appealing the 2021 decision of the Orange County Value Adjustment Board ("VAB") directing Plaintiff, AMY MERCADO, to substantially reduce the just and assessed value of certain real property located in Orange County, Florida.

2. The Court has jurisdiction over, and is the proper venue for, this action pursuant to section 194.171(1), Florida Statutes.

3. Plaintiff, AMY MERCADO ("Mercado"), is the duly elected and acting Property Appraiser for Orange County, Florida.

4. Defendant, LIBERTY AIPO, LIMITED PARTNERSHIP ("Defendant"), owns certain real property located at 2904 Tradeport Drive, Orlando, FL 32824, Orange County, Florida, and is identified by Mercado by its Parcel ID Number: 07-24-30-0034-01-390 (the "Property"), which is the subject of this action.

5. SCOTT RANDOLPH is named as a nominal defendant and party herein in his official capacity as Orange County Tax Collector pursuant to section 194.181(3), Florida Statutes.

6. JIM ZINGALE is named as a nominal defendant and party herein in his official capacity as Executive Director of the Florida Department of Revenue pursuant to section 194.181(5), Florida Statutes.

7. All conditions precedent to the maintenance of this action have been performed, have occurred, or have been waived. Specifically, and without limitation, Mercado has timely filed this action within thirty (30) days of her April 27, 2022, recertification of Orange County's Real Property Assessment Roll pursuant to section 193.122(4), Florida Statutes. (A true and correct copy of Mercado's recertification of such tax roll on April 27, 2022, is attached hereto as Exhibit "A").

8. Either directly or through a tax agent, Defendant filed a petition with the VAB (the "Petition") contesting Mercado's 2021 valuation and assessment of the Property for ad-valorem taxation purposes.

9. On or about April 13, 2022, the VAB adopted a special magistrate's recommendation to grant Defendant's Petition and substantially reduce Mercado's 2021 assessed value of the Property for ad valorem taxation purposes as follows:

Parcel ID Number: 07-24-30-0034-01-390				
OCA's Just/Market Value	OCA's Assessed Value	VAB's Market Value	VAB's Reduction in Market Value	Percentag e Reduction by VAB
\$ 15,714,198	\$ 15,714,198	\$ 13,700,000	- \$ 2,014,198	12.8%

10. The VAB's reduction of Mercado's 2021 valuation of the Property is incorrect, and the resulting value is substantially less than the Property's just value.

11. Based on the amount of the VAB's above-stated reduction in Mercado's 2021 just valuation of the Property, Mercado is authorized to file and prosecute this appeal of the VAB's decision pursuant to section 194.036(1)(b), Florida Statutes.

12. Furthermore, the VAB's decision violates Article VII, Section 4, of the Florida Constitution by mandating an assessment of the Property at less than the Property's just value, which authorizes Mercado to file and prosecute this action pursuant to section 194.036(1)(a), Florida Statutes.

13. In arriving at her 2021 just valuation of the Property, Mercado properly considered the factors set forth in section 193.011, Florida Statutes, and used professionally accepted appraisal practices.

14. Mercado's 2021 valuation and assessment of the Property was, and is, made in accordance with sections 193.011 and 194.301, Florida Statutes, and Article VII, Section 4, of the Florida Constitution.

15. The Property's value established by the VAB does not represent, and is substantially below, the Property's just value as of January 1, 2021.

16. Mercado's original, above-stated valuation of the Property does not exceed

the Property's just value as of January 1, 2021.

WHEREFORE, Plaintiff, AMY MERCADO, respectfully requests the Court to enter judgment against Defendant, LIBERTY AIPO, LIMITED PARTNERSHIP: a) reversing the VAB's decision reducing Plaintiff's 2021 valuation of the subject Property; b) restoring Plaintiff's 2021 valuation as the proper just value for the subject Property; c) declaring that Plaintiff's 2021 valuations of the subject Property represents its just value as of January 1, 2021; d) awarding Plaintiff the costs she incurs in the prosecution of this action; and e) granting Plaintiff any other such relief the Court deems necessary and proper.

/s/ Ryan H. Wisneski
KENNETH P. HAZOURI, B.C.S.
Board Certified in Appellate Practice
Florida Bar Number: 019800
KHazouri@dsklawgroup.com
LQuezada@dsklawgroup.com
RYAN H. WISNESKI
Florida Bar Number: 119634
RWisneski@dsklawgroup.com
EBarker@dsklawgroup.com
de Beaubien, Simmons, Knight,
Mantzaris & Neal, LLP
332 North Magnolia Avenue
Orlando, Florida 32801
Telephone: (407) 422-2454
Facsimile: (407) 849-1845
Attorneys for Plaintiff