

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

CASE NO: 2025-CA-005013-O

Division: 48

AMY MERCADO, as Orange County
Property Appraiser,

Plaintiff,

vs.

**WALT DISNEY PARKS AND RESORTS
U.S., INC.**, a Florida corporation; **SCOTT
RANDOLPH**, as Orange County Tax Collector;
and **JIM ZINGALE**, as Executive Director of the
Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, Amy Mercado, Orange County Property Appraiser, by and through the undersigned counsel, hereby sues defendants, Walt Disney Parks and Resorts U.S., Inc., a Florida corporation, Scott Randolph, Orange County Tax Collector, and Jim Zingale, Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest the decision of the Orange County Value Adjustment Board to reduce the just value of a parcel of real property for the 2024 tax year, and this Court has jurisdiction pursuant to chapter 194, Florida Statutes (2024), and Article V, Sections 5 and 20 of the Florida Constitution.

2. The plaintiff, Amy Mercado, is the duly elected Orange County Property Appraiser (property appraiser).

3. Defendant, Walt Disney Parks and Resorts U.S., Inc., is a Florida corporation and the owner of a parcel of real property located in Orange County, Florida, identified as parcel ID number 22-24-28-0000-00-022, hereinafter referred to as the “subject property.” The subject property is a hotel operating as Hilton Doubletree located at 2305 Hotel Plaza Boulevard, in Bay Lake, Florida. Defendant, Walt Disney Parks and Resorts U.S., Inc., is the taxpayer pursuant to section 194.181(2)(b), Florida Statutes (2024).

4. Defendant, Scott Randolph, is the duly elected Orange County Tax Collector (tax collector), and is joined pursuant to section 194.181(3), Florida Statutes (2024). At all times relevant hereto, the tax collector has a statutory duty to collect the taxes resulting from the property appraiser’s assessment of real and tangible personal property in Orange County. As a result, the tax collector is a nominal party defendant with regard to the relief sought by the property appraiser and the Court’s ultimate determination thereof. The tax collector is a named nominal defendant pursuant to section 194.181(3), Florida Statutes (2024).

5. Defendant, Jim Zingale, is the Executive Director of the Florida Department of Revenue (department). The department is a named nominal defendant pursuant to section 194.181(5), Florida Statutes (2024), and based upon its overall supervisory position of the administration of statewide ad valorem taxation pursuant to section 195.001, Florida Statutes (2024).

6. For the 2024 tax year, the property appraiser lawfully determined the subject property’s just value to be \$30,327,666 in accordance with section 193.011, Florida Statutes (2024), and Article VII, Section 4, Florida Constitution.

7. The property appraiser properly considered the eight criteria of section 193.011, Florida Statutes (2024), and professionally accepted appraisal practices in her assessment of the subject property.

8. Defendant Walt Disney Parks and Resorts U.S., Inc., filed a petition with the Orange County Value Adjustment Board (VAB) contesting the property appraiser's assessment of the subject property for the 2024 tax year.

9. The Orange County VAB reduced the just value of the subject property for the 2024 tax year to \$26,286,600.

10. The Orange County VAB issued its Decision of the Value Adjustment Board on April 17, 2025.

11. The action of the Orange County VAB resulted in a downward variance from the property appraiser's just value of the subject property for the 2024 tax year in excess of five percent (5%).

12. The property appraiser may bring an action to contest the Orange County VAB's decision pursuant to section 194.036(1)(b), Florida Statutes (2024). The instant proceeding is *de novo*.

13. The Orange County VAB's decision is unlawful and invalid and results in an assessment of the subject property that is less than just value in violation of Article VII, Section 4, of the Florida Constitution.

14. The property appraiser recertified the Orange County real property and tangible personal property tax rolls on May 2, 2025, pursuant to section 193.122, Florida Statutes (2024). (See Composite Exhibit #1 attached hereto)

15. All requisite conditions precedent to the maintenance of this Complaint have been satisfied or performed, or have otherwise been waived. Specifically, this action has been filed within the time period prescribed by section 193.122(4), Florida Statutes (2024).

WHEREFORE, plaintiff, Amy Mercado, Orange County Property Appraiser, by and through the undersigned counsel, respectfully requests that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the Orange County Value Adjustment Board's decision; re-instate the property appraiser's assessment of the subject property and/or establish the proper assessment of the subject property in accordance with the Florida Constitution, and section 193.011, Florida Statutes (2024); require defendant, Walt Disney Parks and Resorts U.S., Inc., to pay any and all additional taxes owed on the subject property; and award the property appraiser the costs incurred in bringing this action pursuant to section 194.192, Florida Statutes (2024), and such other general relief as may be just and equitable.

Dated on the **30th** day of May 2025.

/s/ Loren E. Levy

Loren E. Levy

Fla. Bar No. 0814441

Sydney E. Rodkey

Fla. Bar No. 1018436

The Levy Law Firm

1828 Riggins Road

Tallahassee, Florida 32308

Telephone: 850/219-0220

E-mail: eservice@levylawtax.com

srodkey@levylawtax.com

gsmith@levylawtax.com

Counsel for plaintiff, Amy Mercado, Orange
County Property Appraiser