

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

Case No.: 2025-CA-004996-O

AMY MERCADO, as Orange County
Property Appraiser,

Plaintiff,

v.

LEE VISTA DUNDAS, LLC, a Florida
Limited Liability Company; SCOTT
RANDOLPH, as Orange County Tax
Collector; and JIM ZINGALE, as the
Executive Director of the Florida
Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, AMY MERCADO, as Orange County Property Appraiser, by counsel, hereby files this action against Defendants, LEE VISTA DUNDAS, LLC, 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 2024 decisions of the Orange County Value Adjustment Board ("VAB") directing Plaintiff, AMY MERCADO, to substantially reduce the just and assessed values 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, LEE VISTA DUNDAS, LLC ("Defendant"), owns certain real property located in Orange County, Florida, and which are identified by Mercado with the following Parcel ID Numbers and addresses (collectively, the "Properties"), which are the subject of this action:

- a. 27-23-30-5082-01-000; 6701 Eagle Watch Dr., Orlando, FL 32822;
- b. 27-23-30-5082-01-002; 6817 Eagle Watch Dr., Orlando, FL 32822; and
- c. 27-23-30-5082-01-005; 6622 Eagle Watch Dr., Orlando, FL 32822.

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 May 2, 2025, 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 May 2, 2025, is attached hereto as Exhibit "A."

8. Either directly or through a tax agent, Defendant filed petitions with the VAB (the "Petitions") contesting Mercado's 2024 valuations and assessments of the Properties for ad-valorem taxation purposes.

9. On or about April 17, 2025, the VAB issued the Final Decisions on Defendant's Petitions, each of which adopted a special magistrate's recommendation to grant Defendant's Petition and substantially reduce Mercado's 2024 assessed values of the Properties for ad valorem taxation purposes as follows:

Parcel ID Number: 27-23-30-5082-01-000				
OCA's Just Value	OCA's Assessed Value	VAB's Just Value	VAB's Reduction in Market Value	Percentage Reduction by VAB
\$ 25,349,729	\$ 25,349,729	\$ 20,440,000	- \$ 4,909,729	19.36%
Parcel ID Number: 27-23-30-5082-01-002				
OCA's Just Value	OCA's Assessed Value	VAB's Just Value	VAB's Reduction in Market Value	Percentage Reduction by VAB
\$ 5,686,963	\$ 5,686,963	\$ 4,875,000	- \$ 811,963	14.27%
Parcel ID Number: 27-23-30-5082-01-005				
OCA's Just Value	OCA's Assessed Value	VAB's Just Value	VAB's Reduction in Market Value	Percentage Reduction by VAB
\$ 22,501,124	\$ 22,501,124	\$ 20,500,000	- \$ 2,001,124	8.89%

True and correct copies of the VAB's Final Decisions on Defendant's 2024 Petitions are attached hereto as Exhibit "B."

10. The VAB's reductions of Mercado's 2024 valuations of the Properties is incorrect, and the resulting values are substantially less than the Properties' just values.

11. Based on the amount of the VAB's above-stated reductions in Mercado's 2024 just valuations 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 decisions violate Article VII, Section 4, of the Florida Constitution by mandating an assessment of the Properties at less than the Properties'

just values, which authorizes Mercado to file and prosecute this action pursuant to section 194.036(1)(a), Florida Statutes.

13. In arriving at her 2024 just valuations of the Properties, Mercado properly considered the factors set forth in section 193.011, Florida Statutes, and used professionally accepted appraisal practices.

14. Mercado's 2024 valuations and assessments of the Properties 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 Properties' values established by the VAB do not represent, and is substantially below, the Properties' just values as of January 1, 2024.

16. Mercado's original, above-stated valuations of the Properties do not exceed the Properties' just values as of January 1, 2024.

WHEREFORE, Plaintiff, AMY MERCADO, respectfully requests the Court to enter judgment against Defendant, LEE VISTA DUNDAS, LLC: a) reversing the VAB's decisions reducing Plaintiff's 2024 valuations of the subject Properties; b) restoring Plaintiff's 2024 valuations as the proper just values for the subject Properties; c) declaring that Plaintiff's 2024 valuations of the subject Properties represent their just values as of January 1, 2024; 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

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