

IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT IN AND FOR PALM
BEACH COUNTY, FLORID

ANA YURICEK
and GREGORY HEWITT,

Cs. No: 2025-CA-002744

Individually

Div: AH

v.

DOROTHY JACKS,
as Palm Beach County Property Appraiser,
ANNE M. GANNON as Palm Beach County
Tax Collector, and JIM ZINGALE,
as the Director of the Florida Department
of Revenue.

Defendants in their Official Capacity

AMENDED COMPLAINT CHALLENGING AD VALOREM TAX ASSESSMENT

The Plaintiffs ANA YURICEK and GREG HEWIT file this challenge to the ad valorem tax
assessment of their home, for the tax season 2024, and state:

1. This is an action challenging the 2024 assessment of ad valorem taxes on real
property located in Palm Beach County, Florida following an erroneous ruling by the
2024 Value Adjustment Board.
2. Defendant's DOROTHY JACKS is the duly elected Property Appraiser of Palm
Beach County;
3. Defendant ANNE M. GANNON is the duly elected Tax Collector for Palm Beach
County.
4. Defendant JIM ZINGALE is the duly appointed Director of the Florida Department
of Revenue.
5. Each Defendant is a proper partie pursuant to Sec. 194.181 Fl. St.

6. The parcel identification number assigned by the Property Appraiser's office to the subject property is 12-43-46-08-21-009-0180.
7. The street address of the subject property is 1001 NW 3rd Ave, Delray Beach, FL.
8. The property appraiser overstated the market value (taxable value) of the subject property where, in rendering the assessment, the Property Appraiser failed to consider, or give appropriate consideration to, the following factors found in Sec. 193.011 Fla. Stat.
 - (a) The location of said property;
 - (b) The quantity or size of said property;
 - (c) The cost of said property and the present replacement value of any improvements thereon;
 - (d) The condition of said property;
 - (e) The income from said property; and
 - (f) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale.
9. Further, by failing to recognize that the cost of construction of the property the appraiser treated Plaintiff's property differently than other similarly situated property in this County to such an extent as to give rise to a violation of the Plaintiff's rights under the Florida Constitution.
10. A good faith payment of the taxes due and owing has been made along with the filing of this amend complaint. The receipt is attached.
11. This complaint has been filed within the time prescribed by law.

WHEREFORE the Plaintiff requests this Court hold an evidentiary hearing and enter an Order consistent with the evidence adduced, requiring that the Property

Appraiser to render a true market value assessment of for the 2024 tax year and direct the Tax Collector of Palm Beach County to issue revised tax bills consistent with the proper valuation of the property and award the Plaintiff the costs of bringing this action.

March __, 2025

_____/s/ Eric Ash /s/_____
Eric Ash, Esq.
FL Bar No: 976891
215 S. Olive Avenue
Suite 301
West Palm Beach, FL 33401
Tel: (561) 284-8993
Email: Eric@ericashpa.com