

IN THE CIRCUIT COURT OF THE  
17<sup>TH</sup> JUDICIAL CIRCUIT IN AND  
FOR BROWARD COUNTY, FLORIDA

ARMANDO C. SANTANA and  
EDUARDO J. SANTANA,

CASE NO:

Plaintiffs,

CIVIL ACTION

vs.

MARTY KIAR as Property Appraiser  
of Broward County, Florida; ABBEY  
AJAYI, as Tax Collector for Broward  
County and LEON M. BIEGALSKI,  
as Executive Director of the Department  
of Revenue of the State of Florida,

Defendants.

**COMPLAINT**

Plaintiffs, ARMANDO C. SANTANA and EDUARDO J. SANTANA, *Pro-Se*, hereby  
Defendants, MARTY KIAR, as Property Appraiser of Broward County, Florida ("Property  
Appraiser"), ABBEY AJAYI, as Tax Collector for Broward County ("Tax Collector") and LEON M.  
BIEGALSKI, as Executive Director of the Department of Revenue of the State of Florida (the  
'Department') and as grounds will state as follows:

**JURISDICTION AND VENUE**

1. This is an action for statutory relief. This Court has jurisdiction pursuant to Florida  
Statutes §194.036 and §194.171. Venue is proper in Broward County as the subject property, as  
described below, and the Property Appraiser are located in Broward County, Florida.
2. Property Appraiser is the duly elected Property Appraiser of Broward County,

9. Taxpayer Plaintiffs have complied with all the conditions precedent to the filing of this lawsuit and has timely brought this action.

10. Taxpayer Plaintiffs have paid the taxes on the Subject Property as required under Fla. Stat. § 194.171 (3) and (4). Evidence of said payment is attached hereto and incorporated by reference as Exhibit "A".

### **GENERAL ALLEGATIONS**

11. On March 26, 1998, the Subject Property was purchased by Plaintiffs' mother [1] from developer, the PULTE HOME CORPORATION. (Exhibit "B").

12. In 1999, Plaintiffs' mother was granted a Homestead Exemption which she held in the Subject Property until her passing.

11. On November 17, 2020, the Subject Property was conveyed by Quit Claim Deed from Plaintiffs' mother, as Grantor, to Plaintiffs' mother for her life with remaindermen to Plaintiffs, as Grantees/Remaindermen/Tenants in Common. (Exhibit "C").

12. On May 31, 2023, Plaintiffs' mother passed away and the Plaintiffs inherited the Subject Property as tenants in common.

13. On January 1, 2024, Property Appraiser reassessed the original property market value of the Subject Property from \$209,860.00 after all applicable exemptions to that of \$578,620.00 with no exemptions [2]. (Exhibit "D").

14. On Oct 18, 2024, Plaintiff Eduardo J. Santana, who resided with Plaintiffs'

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1 Deniss Alvarez-Santana.

2 Thereby increasing the property taxes from \$2,910.97 for the 2023 tax valorem assessed year

Florida. He is charged with the responsibility of discharging the duties of said office and is named as a party in accordance with Florida Statutes § 194.181(1).

3. Tax Collector is named as a party in accordance with Florida Statutes §194.181 (3).

4. The Department is named as a defendant to this action as mandated by Florida Statutes §194.181 (5), because the tax assessment is also being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

5. The Taxpayer Plaintiffs are the owners of real property and responsible under the law for payment of the 2024 reassessed ad valorem property taxes for the real property located in Broward County, Florida assessed by Property Appraiser under Folio No. 5140-24-11-3660 and commonly known as 2133 SW 119<sup>th</sup> Ave, Miramar, Fl. 33035 ("Subject Property").

6. Property Appraiser certified the assessment of the Property for the year 2024 with a market value of \$578,620.00. These assessments are in excess of the just value of the Property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

7. Notwithstanding the reduction that the Taxpayer Plaintiffs were able to reduce from its originally assessed market value by the Property Appraiser to that of \$540,870.00 on February 19, 2025 after a value adjustment hearing as held, they are still in excess of the real just value as per the rebuttable evidence and/or objections to the Special Master findings that the Taxpayer Plaintiffs submitted immediately thereafter.

8. Property Appraiser's assessments of the Property were arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County. Taxpayers will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the faulty market value of \$540,870.00.

mother since sometime in 2017, was granted a Homestead Exemption at the age of 72 for his half undivided interest in the Subject Property he owed as a tenant in common with his brother and Plaintiff cotenant in common, Armando C. Santana.

15. On 11/13/2024 Plaintiff Armando C. Santana submitted a Petition to the Broward County Value Adjustment Board contesting the reassessment of the market value of the Subject Property by the Property Appraiser in original amount of \$578,620.00. (Exhibit "E").

16. On January 24, 2025, Plaintiff Armando C. Santana submitted to the VAB an appraisal that was conducted by his appraiser on 11/15/2024 pursuant to the 15-day submission of evidence VAB rule copy of which was also sent to the Property Appraiser's counsel. (Exhibit "F").

17. On February 10, 2025, a hearing was held on Plaintiffs Petition #2024-18145 challenging the Property Appraiser's reassessed market value of the Subject Property at issue which resulted in a decreased finding of said market value to that of \$540,870.00 on February 19, 2025. (Exhibit "G").

18. That during the noted hearing Plaintiff Armando C. Santana was prejudiced from rebutting the Property Appraiser's documentary evidence exclusively submitted through the AxiaWeb system (unlike in your typical adversarial systems wherein parties copy each other's court submissions directly beforehand) unbeknownst to laypersons such as Plaintiffs.

19. On February 20, 2025, Plaintiff Armando C. Santana, nevertheless submitted to the Value Adjustment Board additional rebuttal arguments rendered by his appraiser challenging the Property Appraiser's submitted evidence and/or objections as to the Special Master's ("SM") findings concerning the reassessed market value of the Subject Property. (Exhibit "H").

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to that of \$12,242.09 for 2024.

20. However, in response the Plaintiff's submitted rebuttal/objections evidence to the SM's findings, the Value Adjustment Board ("VAB") was unwilling to treat it as such and denied it altogether with a caveat that it ***"will forward this information to the VAB supervisor for further review to see how we will proceed"*** which has gone unanswered to date. (Exhibit "I").

21. That notwithstanding Plaintiffs' disagreement with the VAB challenged reassessment findings of the property taxes owed on the Subject Property for the 2024 tax year, Plaintiffs on May 30, 2025 paid the entire outstanding amount of taxes that was due pursuant to §194.036 Fla. Stat. requiring that such taxes be paid prior to the filing of the instant action. (Exhibit "A").

22. On June 2, 2025, Plaintiffs recorded the attached QCD conveying the Subject Property from their prior ownership interest as tenants in common to joint tenants with right of survivorship. (Exhibit "J").

23. The Property Appraiser's assessment of the Subject Property disregards the statutory criteria of § 193.01 I, Florida Statutes, which, in part provides that in arriving at "just valuation", the Property Appraiser is required by Section 4, Art. VII, of the Florida Constitution, to take into consideration:

- i. The present value of the Subject Property as of January 1, 2024;
- ii. The highest and best use to which the Subject Property could be expected to be put in the immediate future and the present use of the Subject Property as of January 1, 2024;

- iii. The location of the Subject Property;
- iv. The quantity and size of the Subject Property;
- v. The cost of the Subject Property and the present replacement value of any improvements thereon as of January 1, 2024;
- vi. The condition of the Subject Property, including its physical condition, as of January 1, 2024;
- vii. The income from the Subject Property as of January 1, 2024; and
- viii. The net proceeds of the sale of the Subject Property, as received by the seller, after deduction of all reasonable fees and costs of the sale under the conditions present as of January 1, 2024.

24. In violation of the law, the Property Appraiser failed to properly consider the factors enumerated in § 193.011, Florida Statutes in determining the 2024 ad valorem tax assessment on the Subject Property.

25. The Property Appraiser, in violation of the law, failed to consider the size of the subject property and failed to properly determine the present cash value of the property in determining the 2024 ad valorem tax assessment on the Subject Property.

26. The Property Appraiser, in violation of the law, failed to properly consider and/or apply the income, sales and cost approaches to value in determining the 2024 ad valorem tax assessment on the Subject Property.

27. The Property Appraiser, in violation of the law, assessed the Subject Property's land based on future speculative value rather than actual use as of the assessment date in violation of Florida Statutes and case law, particularly Muckenfuss v. Miller, 421 So2d. 170 at 173-174 (5th Cir. 1982).

28. The Property Appraiser has arbitrarily and discriminatorily, and not through inadvertence or error, assessed the Subject Property at a higher value relatively and comparatively to all or substantially all other property within the same class and within Broward County.

29. The Property Appraiser has arbitrarily and discriminatorily utilized appraisal practices which differ from the usual, customary and general appraisal practices applied to comparable property within the same class in the same County.

30. Based in part on the above, The Property Appraiser's assessment is not entitled to any presumption of correctness pursuant to Section 194.301, Florida Statutes.

**WHEREFORE**, Plaintiffs, Armand and Eduardo Santana request that this Court grant the following relief:

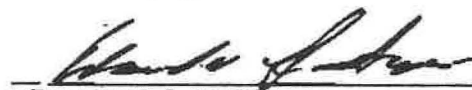
- (a) That this Court take jurisdiction over this cause;
- (b) That this Court enters an Order setting aside the assessment on the Subject Property;
- (c) That this Court establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and Florida Statute§ 193.011;
- (d) That this Court enter an Order directing the appropriate Defendant to cancel the original tax bill and issue a new tax bill in the proper assessed amount;

(e) That this Court Order the Defendant, AJAYI, to refund to the Plaintiffs the difference between the taxes paid by the Plaintiffs and the amount due under the assessment established by this Court;

(f) That this Court assesses costs against the Defendants pursuant to Florida Statute §194.192; and

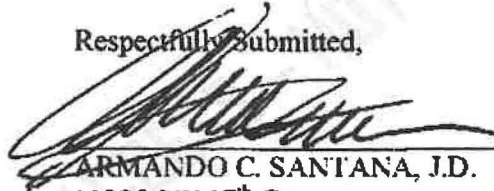
(g) That this Court award such other and further relief as may be just and proper.

Date: June 6<sup>th</sup>, 2025.



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Respectfully Submitted,



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