

IN THE CIRCUIT COURT OF THE 11TH
JUDICIAL CIRCUIT IN AND FOR MIAMI-
DADE COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

BTL INVESTMENTS LLC, a Foreign
Limited Liability Company,

CASE NO.

Plaintiff,

vs.

COMPLAINT

TOMAS REGALADO, as Property
Appraiser of Miami-Dade County, Florida;
DARIEL FERNANDEZ, as Tax Collector
of Miami-Dade County, Florida; and JIM
ZINGALE, as Executive Director of the
State of Florida Department of Revenue,

Defendants.

Plaintiff, BTL Investments LLC ("Taxpayer"), sues Defendants, Tomas Regalado, as Property Appraiser of Miami-Dade County, Florida ("Property Appraiser"), Darriel Fernandez, as Tax Collector of Miami-Dade County, Florida ("Tax Collector") and Jim Zingale, as Executive Director of the Department of Revenue of the State of Florida (the "Department") and says:

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 Miami-Dade County as the subject property, as described below, and the Property Appraiser, are located in Miami-Dade County, Florida.

2. Taxpayer is a foreign limited liability company which is registered and conducts business in the State of Florida.

3. Property Appraiser is the duly elected Property Appraiser of Miami-Dade County, 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(2).

4. Tax Collector is the duly appointed and acting Tax Collector for Miami-Dade County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with Florida Statutes § 194.181(3).

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

6. Taxpayer was the owner and party responsible under the law for payment of 2024 *ad valorem* taxes for the real property located in Miami-Dade County, Florida, assessed under Folio Nos. 02-3211-007-0430, and 02-3211-007-0440 (collectively the “Property”).

7. Property Appraiser certified the 2024 assessments of the Property. Such assessments exceed the Property’s just value in violation of *Florida Statutes*, including §193.011, and Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser’s assessments of the Property are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County.

9. Taxpayer has paid the taxes on the Property as required under *Florida Statutes* § 194.171(3) and (4). Evidence of said payment is attached as Composite Exhibit “A”.

10. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser’s assessments.

11. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

12. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes* §194.192(1).

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

- (i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2024 tax year in compliance with Florida law;
- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;
- (iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and
- (iv) Granting such other and further relief as this Court deems just and proper.

DESIGNATION OF SERVICE E-MAIL ADDRESS

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel's designation of the primary e-mail address for service of all papers and pleadings filed in this action is as follows:

servicetax@rvmlaw.com

Respectfully Submitted,

RENNERT VOGEL MANDLER & RODRIGUEZ, P.A.
Attorneys for Plaintiff
100 SE 2nd Street, 29th Floor
Miami, FL 33131
Telephone (305) 577-4177
Primary E-mail: servicetax@rvmlaw.com

By /s/ Jason R. Block
JASON R. BLOCK, ESQ.
Florida Bar No. 649279
SPENCER TEW, ESQ.
Florida Bar No. 537071