

IN THE CIRCUIT COURT OF THE EIGHTH JUDICIAL CIRCUIT
IN AND FOR ALACHUA COUNTY, FLORIDA
CIVIL DIVISION

BUTLER DEVELOPMENT COMPANY,
LLC, a Florida limited liability company,

Plaintiff,

Case No.: 2024-CA-003902

vs.

Division: K

AYESHA SOLOMON, as Property Appraiser;
JOHN POWER, as Tax Collector and
JIM ZINGALE as Executive Director of the
Florida Department of Revenue,

Defendants.

_____ /

COMPLAINT

Plaintiff, BUTLER DEVELOPMENT COMPANY, LLC, a Florida limited liability company, sues Defendant, AYESHA SOLOMON as Property Appraiser (“Appraiser”), JOHN POWER as Tax Collector (“Collector”), and JIM ZINGALE (“Zingale”), as Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year 2024 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.

2. Plaintiff is a Florida limited liability company.

3. Appraiser is sued herein in her official capacity pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity pursuant to section 194.181(3), Florida Statutes.

5. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff is the owner of certain real property located in Alachua County, Florida, identified by Appraiser as Parcel Nos. **06810-003-004**, **06810-002-0004** and **06810-002-006** hereinafter referred to as the "Subject Property."

7. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Account No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
06810-003-004	\$2,476,777	\$2,367,930
06810-002-0004	\$1,154,592	\$1,078,298
06810-002-006	\$1,132,041	\$959,272

hereinafter the ("assessments").

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Composite Exhibit "A."

9. Plaintiff has performed all conditions precedent which is required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

COUNT I

10. Plaintiff realleges and incorporates paragraphs 1-9 as if fully set forth herein.

11. Appraiser failed to comply with section 193.011, Florida Statutes and professionally accepted appraisal practices in assessing the Subject Property.

12. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violates article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessments of the Subject Property in accordance with the Constitution of the state of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts; and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.

COUNT II

13. Plaintiff realleges and incorporates paragraphs 1-9 as if fully set forth herein.

14. The Subject Property is located in the development called "Butler Plaza," along Archer Road in Gainesville. Butler Plaza is in the vicinity of Interstate 75 and is comprised of various commercial buildings including restaurants and retail.

15. Appraiser assessed the Subject Property using a method resulting in a relatively higher assessed value for the Subject Property than that of other fast food restaurants and retail establishments owned by others and located outside of Butler Plaza, but in the vicinity of the Subject Property (the "comparable properties").

16. Appraiser assessed the comparable properties using a method resulting in relatively lower assessed values for the comparable properties as compared to the Subject Property.


17. By assessing the Subject Property using a different appraisal method, which produced a higher assessed value than his assessments of the comparable properties, Appraiser intentionally and systematically discriminated against Plaintiff and the Subject Property.

18. Appraiser assessed Plaintiff's Subject Property in a manner that was different and less favorable than the manner in which Appraiser assessed the comparable properties.

19. Appraiser's disparate treatment of Plaintiff with respect to the Subject Property as compared to his treatment of the comparable properties operates to deny Plaintiff equal protection under the Florida Constitution and the United States Constitution.

20. There was no rational basis for Appraiser to assess the Subject Property in a manner differently than Appraiser assessed the comparable properties.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as unequal and excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessment of the Subject Property in accordance with the Constitution of the state of Florida and the United States Constitution; direct the Collector to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.



Robert E. V. Kelley, Jr.
Florida Bar No.: 451230
HILL, WARD & HENDERSON, P.A.
101 E. Kennedy Boulevard, Suite 3700
Tampa, FL 33602
rob.kelley@hwhlaw.com
relitrevk@hwhlaw.com
(813) 221-3900
Attorneys for Plaintiff