

IN THE CIRCUIT COURT OF THE
THIRTEENTH JUDICIAL CIRCUIT IN AND
FOR HILLSBOROUGH COUNTY, FLORIDA

CASE NO:

CARLOS NUNEZ and MIRNA NUNEZ,

Plaintiff,

vs.

BOB HENRIQUEZ, as the Property Appraiser of
Hillsborough County, Florida; NANCY
MILLAN, as the Tax Collector of Hillsborough
County, Florida; and JIM ZINGALE, as the
Executive Director of the Florida Department of
Revenue,

Defendants.

COMPLAINT

COMES NOW the Plaintiff, CARLOS NUNEZ and MIRNA NUNEZ, as husband and wife, and sues the Defendants, BOB HENRIQUEZ, as the Property Appraiser of Hillsborough County, Florida; NANCY MILLAN, as the Tax Collector of Hillsborough County, Florida; and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue, and his cause of action would state as follows:

1. This is an action to contest the 2022 ad valorem property tax assessments of certain real property owned by Plaintiff located in Hillsborough County, Florida, the taxes based on those assessments, and for injunctive relief.
2. The Court is vested with jurisdiction over this action, pursuant to Chapter 194, Florida Statutes.

3. Carlos Nunez and Mirna Nunez, as husband and wife (hereinafter "Plaintiff"), own real property located in Hillsborough County, Florida, consisting of one single family residence located at 3111 John Moore Rd Brandon, FL 33511, the valuation of which property for ad valorem tax purposes is the subject matter of this action ("Parcel").

4. The Parcel is more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Number 073410-0100.

5. The Defendant, BOB HENRIQUEZ, is the Property Appraiser of Hillsborough County, Florida (hereinafter the "Property Appraiser"), and is sued herein in his official capacity, and not individually, under Section 194.181(2), Florida Statutes.

6. The Defendant, NANCY MILLAN, is the Tax Collector of Hillsborough County, Florida, (hereinafter the "Tax Collector"), and is sued herein in her official capacity, and not individually, under Section 194.181(3), Florida Statutes. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of the Parcel. The Tax Collector is joined as a nominal party defendant for the purpose of providing timely notice of this action and to provide this Court with jurisdiction over the Tax Collector to direct a refund of taxes paid upon granting of the relief requested.

7. The Defendant, JIM ZINGALE, is the Executive Director of the Florida Department of Revenue, (hereinafter the "DOR"), and is sued herein in his official capacity, and not individually, under Section 194.181(5).

8. This Court has jurisdiction of this matter pursuant to Section 194.171(1) of the Florida Statutes.

9. Venue for this action lies in Hillsborough County, Florida pursuant to Section 194.171(1) of the Florida Statutes.

10. Plaintiff is now, and was on January 1, 2022, responsible for the property taxes on the Parcel.

11. This action has been timely filed, and all conditions precedent to the filing of this suit have been satisfied.

12. This is an action by Plaintiff contesting the legality and validity of the 2022 ad valorem assessment (market value and assessed value) on the aforesaid tax parcel.

13. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff's Parcel in accordance with Florida law.

14. The real property for which Plaintiff is responsible for property taxes is subject to assessment by the Property Appraiser for ad valorem tax purposes. Section 192.001(12) of the Florida Statutes defines "real property" to mean "land, buildings, fixtures and all other improvements to land."

15. As of the filing of this action, the market value assigned to the Parcel for 2022 is \$2,691,650 and the assessed value assigned to the Parcel for 2022 is \$2,617,936.

16. This assessment exceeds the just and fair market value of the subject property, is unlawful, invalid and/or is not within the range of reasonable assessments because:

a. Section 193.011 of the Florida Statutes was not properly or lawfully considered by the Property Appraiser;

b. The Property Appraiser has unlawfully, systematically, and intentionally substituted his own assessment policy instead of following the mandates of Section 193.011 of the Florida Statutes and the Florida Constitution with regard to valuing real property for ad valorem tax purposes;

c. The assessment is discriminatory in that the assessment is at a higher valuation than other taxable property of like class, nature, character, use, and condition located in Hillsborough County, Florida;

d. The method of assessment used by the Property Appraiser was unrealistic, unjust, excessive, arbitrary, and is in violation of the general laws of the State of Florida cited above and Article I Section 4 and Article VII of the Florida Constitution, and violates the valuation methods and practices set forth in the Uniform Standards of Professional Appraisal Practice (USPAP).

17. As a result of the foregoing over-valuation, the 2022 market value and assessed value greatly exceeds the just value of the subject property, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on the subject property had it been properly assessed.

18. Plaintiff has paid the taxes due on subject property for 2022, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Verification of payment of the taxes to the Tax Collector on the Parcel is attached as **Exhibit "A"**.

19. Plaintiff has complied with all conditions precedent to the filing of this action.

WHEREFORE, Plaintiff respectfully prays for the Court to render a judgment decreeing as follows:

a. that the assessed value and market value of the subject property for 2022 exceeds just value and/or the subject property was unlawfully, unequally, and/or invalidly over-assessed for 2022;

b. that the Court establish and declare the lawful amount of the 2022 assessed value and market value, or in the alternative, that the Court remand this assessment to the Property

Appraiser with instructions to comply with the provisions of the Florida Statutes and Florida Constitution;

c. that the 2022 assessment and the resulting taxes be set aside to the extent the same exceeds the just or fair market value of the subject property;

d. issuing a mandatory injunction against the Property Appraiser requiring him to reduce the assessments of the Parcel to sums which this Court finds to be just value;

e. recalculating the taxes based on an assessment equal to the declared just value of the Parcel;

f. that the judgment further decree that Plaintiff is entitled to a refund of taxes paid to the extent that the amount previously paid exceeds the amount of taxes which would be owed on a corrected assessment, and such tax refund shall be promptly paid by the Tax Collector within thirty (30) days of entry of a Final Judgment by this Court along with any statutory interest; and

g. awarding costs in favor of Plaintiff, pursuant to Section 194.192, Florida Statutes; and

h. for such other and further relief as the Court may deem just and proper, as well as costs of this action.

JIMERSON BIRR, P.A.

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NOTICE OF E-MAIL DESIGNATION

Plaintiff designates the following email addresses for service of court documents by electronic means in accordance with the Florida Rules of Judicial Administration:

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