

IN THE CIRCUIT COURT OF THE NINTH
JUDICIAL CIRCUIT IN AND FOR ORANGE
COUNTY, FLORIDA

CASE NO. 2025-CA-005602-O

CITY OF ORLANDO/GOAA, c/o LANDO
TRADEPORT LP,

Plaintiff,

vs.

AMY MERCADO, as the Property Appraiser of
Orange County, Florida; SCOTT RANDOLPH,
as the Tax Collector of Orange County, Florida;
and JIM ZINGALE, as the Executive Director
of the Florida Department of Revenue,

Defendants.

/

COMPLAINT

COMES NOW the Plaintiff, CITY OF ORLANDO/GOAA, c/o LANDO TRADEPORT LP, and sues the Defendants, AMY MERCADO, as the Property Appraiser of Orange County, Florida; SCOTT RANDOLPH, as the Tax Collector of Orange County, Florida; and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue, and, as its cause of action, would state as follows:

FACTS COMMON TO ALL COUNTS

1. The Plaintiff, CITY OF ORLANDO/GOAA, c/o LANDO TRADEPORT LP (hereinafter "Plaintiff"), owns and operates real property located in Orange County, Florida, the valuation of which property for ad valorem tax purposes is the subject matter of this action.
2. The Plaintiff's property consists of two tax parcels comprising commercial properties in Orange County, Florida, also identified as OIA-Airport Central Office Buildings.

3. Lessee LANDO TRADEPORT LP is the taxpayer with respect to the real property which is the subject of this Complaint and is responsible for the payment of the ad valorem taxes thereon. A copy of the excerpt of the lease agreement by and between the GOAA (Greater Orlando Aviation Authority) and Lessee LANDO TRADEPORT LP on the two tax parcels, effective February 9, 1987, and renewed subsequently, showing the responsibility of LANDO TRADEPORT LP to pay all property taxes, as well as said written permission of LANDO TRADEPORT LP to challenge any and all property taxes, is attached hereto as Exhibit "A." Due to the size of the lease agreement, a full and complete copy has not been attached, but can be provided to any Defendant upon request.

4. The Property Appraiser used the same improper methodology in valuing each of these parcels for 2024.

5. Each of the Counts of this Complaint contains identical claims regarding improper assessment methodology and over-assessment of the subject properties.

6. While each of the parcels will be addressed separately, the commonality of the claims against the 2024 assessments justify trying these matters together for purposes of judicial economy and efficiency, including common ownership and control, and adjacent nature which also entails commonality of internal access and parking.

COUNT I – CHALLENGE OF 2024 AD VALOREM ASSESSMENT ON TAX PARCEL
05-24-30-6409-00-010

7. This is an action brought by Plaintiff, as owner of the subject real property and the party responsible for the payment of the ad valorem taxes thereon.

8. This is an appeal of the 2024 ad valorem assessment on the subject parcel located at 9645 Tradeport Drive, Orlando, Florida 32827. This property is identified as Tax Parcel No. 05-24-30-6409-00-010.

9. This action is brought pursuant to Sections 194.171 and 194.181 of the Florida Statutes.

10. The Defendant, AMY MERCADO, is the Property Appraiser of Orange County, Florida (hereinafter the "Property Appraiser"), and is sued herein in her official capacity, and not individually.

11. The Defendant, SCOTT RANDOLPH, is the Tax Collector of Orange County, Florida (hereinafter the "Tax Collector"), and is sued herein in his official capacity, and not individually.

12. 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.

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

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

15. Plaintiff is now, and was on January 1, 2024, responsible for the property taxes on the subject property located in Orange County, the legal description of which is contained in the Property Appraiser's records as listed in Paragraph 8 above. Lessee LANDO TRADEPORT LP has written permission to challenge the property taxes, as noted in Paragraph 3, above.

16. The Orange County Value Adjustment Board certified its Final Decision on the subject property on April 17, 2025. The Final Decision was also mailed on April 17, 2025.

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

18. This is an action by Plaintiff contesting the legality and validity of the 2024 ad valorem assessment (market value and assessed value) on the aforesaid tax parcel.

19. 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.

20. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of the subject property. 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 herein.

21. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

22. 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."

23. As of the filing of this action, the market value assigned to the subject property for 2024 is \$3,847,781. The assessed value assigned to subject property is \$3,785,894.

24. This assessment exceeds the just and fair market value of the subject property, is unlawful and/or invalid 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 her 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 Orange County, Florida;
- (d) The assessment is arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Orange County, Florida;
- (e) The assessment includes the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) 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).

25. As a result of the foregoing over-valuation, the 2024 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.

26. Plaintiff has paid the taxes due on the subject property for 2024, less the 4% discount for early payment in November, 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 this parcel is attached hereto as Exhibit "B" and incorporated herein by this reference.

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

WHEREFORE, the Plaintiff, CITY OF ORLANDO/GOAA, c/o LANDO TRADEPORT LP, respectfully prays for the Court to render a judgment decreeing (a) that the assessed value and market value of the subject property for 2024 exceed just value and/or the subject property was unlawfully, unequally, and/or invalidly over-assessed for 2024; (b) that the Court establish and declare the lawful amount of the 2024 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 the Florida Constitution; (c) that the 2024 assessment and the resulting taxes be set aside to the extent the same exceeds the just or fair market value of the subject property; and (d) that the judgment further decree that Plaintiff, CITY OF ORLANDO/GOAA, c/o LANDO TRADEPORT LP, 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. Further, Plaintiff, CITY OF ORLANDO/GOAA, c/o LANDO TRADEPORT LP, would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

COUNT II – CHALLENGE OF 2024 AD VALOREM ASSESSMENT ON TAX PARCEL
NO. 05-24-30-6409-00-020

28. This is an action brought by Plaintiff, as owner of the subject real property and the party responsible for the payment of the ad valorem taxes thereon.

29. This is an appeal of the 2024 ad valorem assessment on the subject parcel located at 9391 Tradeport Drive, Orlando, Florida 32827. This property is identified as Tax Parcel No. 05-24-30-6409-00-020.

30. This action is brought pursuant to Sections 194.171 and 194.181 of the Florida Statutes.

31. The Defendant, AMY MERCADO, is the Property Appraiser of Orange County, Florida (hereinafter the "Property Appraiser"), and is sued herein in her official capacity, and not individually.

32. The Defendant, SCOTT RANDOLPH, is the Tax Collector of Orange County, Florida (hereinafter the "Tax Collector"), and is sued herein in his official capacity, and not individually.

33. 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.

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

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

36. Plaintiff is now, and was on January 1, 2024, responsible for the property taxes on the subject property located in Orange County, the legal description of which is contained in the

Property Appraiser's records as listed in Paragraph 29 above. Lessee LANDO TRADEPORT LP has written permission to challenge the property taxes, as noted in Paragraph 3, above.

37. The Orange County Value Adjustment Board certified its Final Decision on the subject property on April 17, 2025. The Final Decision was also mailed on April 17, 2025.

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

39. This is an action by Plaintiff contesting the legality and validity of the 2024 ad valorem assessment (market value and assessed value) on the aforesaid tax parcel.

40. 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.

41. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of the subject property. 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 herein.

42. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

43. 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."

44. As of the filing of this action, the market value assigned to the subject property for 2024 is \$4,064,471. The assessed value assigned to subject property is \$3,785,894.

45. This assessment exceeds the just and fair market value of the subject property, is unlawful and/or invalid 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 her 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 Orange County, Florida;
- (d) The assessment is arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Orange County, Florida;
- (e) The assessment includes the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) 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).

46. As a result of the foregoing over-valuation, the 2024 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.

47. Plaintiff has paid the taxes due on the subject property for 2024, less the 4% discount for early payment in November, 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 this parcel is attached hereto as Exhibit "C" and incorporated herein by this reference.

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

WHEREFORE, the Plaintiff, CITY OF ORLANDO/GOAA, c/o LANDO TRADEPORT LP, respectfully prays for the Court to render a judgment decreeing (a) that the assessed value and market value of the subject property for 2024 exceed just value and/or the subject property was unlawfully, unequally, and/or invalidly over-assessed for 2024; (b) that the Court establish and declare the lawful amount of the 2024 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 the Florida Constitution; (c) that the 2024 assessment and the resulting taxes be set aside to the extent the same exceeds the just or fair market value of the subject property; and (d) that the judgment further decree that Plaintiff, CITY OF ORLANDO/GOAA, c/o LANDO TRADEPORT LP, 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. Further, Plaintiff, CITY OF ORLANDO/GOAA, c/o LANDO TRADEPORT LP, would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

LOWNDES, DROSDICK, DOSTER, KANTOR &
REED, P.A.

By: /s/ S. Brendan Lynch

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