

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

DOLPHIN HOTEL ASSOCIATES,  
a Florida general partnership,

Plaintiff,

Case No.: 2025-CA-005494

vs.

Division: 48

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

Defendants.

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COMPLAINT

Plaintiff, DOLPHIN HOTEL ASSOCIATES, a Florida general partnership, sues Defendants, AMY MERCADO as Property Appraiser ("Appraiser"), SCOTT RANDOLPH as Tax Collector ("Collector"), and JIM ZINGALE ("Zingale"), as the 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 general partnership.
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. The real property which is the subject matter of this action, hereinafter referred to as the "Subject Property," consists of a resort hotel located in Orange County, Florida and identified by Appraiser as Folio Nos. **25-24-27-0000-00008**.

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes as follows:

<u>Just Value</u>	<u>Assessed Value</u>
<b>\$420,968,948</b>	<b>\$363,768,700</b>

hereinafter, the "assessment."

8. Plaintiff has performed all conditions precedent which are 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.

9. Plaintiff is the owner of the buildings and other improvements located on the hotel site and has a leasehold interest in the underlying land.

10. Pursuant to a contractual agreement, Plaintiff is responsible for the payment of all ad valorem taxes assessed against the Subject Property. Moreover, Plaintiff has the landlord's written consent to contest the assessment. Accordingly, Plaintiff has standing to bring this action as provided in section 194. 181(1)(a), Florida Statutes.

11. 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 Exhibit "A."

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

13. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

14. Appraiser has included the value of certain intangible property in the assessment, in violation of article VII, section 1(a) 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 assessment on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper just and assessed values for 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 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.

/s/ Robert E. V. Kelley, Jr.

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