

IN THE CIRCUIT COURT OF THE
FIFTEENTH JUDICIAL CIRCUIT IN AND
FOR PALM BEACH COUNTY, FLORIDA

CIVIL DIVISION:
CASE NO.:

DOROTHY JACKS, as Property Appraiser
for Palm Beach County, Florida,

Plaintiff,

v.

PORTOFINO PLACE OWNER, I LLC.,
foreign limited liability company,
PORTOFINO PLACE OWNER, II LLC.,
foreign limited liability company, ANNE M.
GANNON, as Tax Collector for Palm Beach
County and JIM ZINGALE, as Executive
Director of the Florida Department of Revenue.

Defendants.

COMPLAINT

The Plaintiff, DOROTHY JACKS, as Property Appraiser for Palm Beach County, Florida, sues Defendants, PORTOFINO PLACE OWNER, I LLC., foreign limited liability company and PORTOFINO PLACE OWNER, II LLC., foreign limited liability company (hereinafter "PORTOFINO I & II"), and states:

1. This action is an appeal from the decision of the Value Adjustment Board of Palm Beach County, Florida (hereinafter "VAB") filed pursuant to s. 194.036(1)(a), Florida Statutes.

2. This action is filed within thirty days of the date Plaintiff re-certified the tax roll for collection under s. 193.122(3), Florida Statutes.

3. This Court has original jurisdiction pursuant to s. 194.171(1), Florida Statutes, and subject matter jurisdiction pursuant to s. 194.036(1)(a), Florida Statutes.

4. Plaintiff is the duly elected Property Appraiser of Palm Beach County, Florida.

5. Defendants, PORTOFINO PLACE OWNER, I LLC., and PORTOFINO PLACE OWNER, II LLC., were the taxpayers of record who on January 1, 2024 owned certain real properties located in Palm Beach County, Florida, at 4400 Portofino Way, West Palm Beach , FL 33409 (Parcel ID 74-42-43-12-25-004-0010) and 4600 Portofino Way, West Palm Beach , FL 33409 (Parcel ID 74-42-43-12-25-003-0010).

6. The Defendant, JIM ZINGALE, is the Executive Director of the Florida Department of Revenue and is responsible for the overall supervision of the assessment of property for the purposes of ad valorem taxation.

7. The Defendant, ANNE GANNON, is the duly elected and acting Tax Collector for Palm Beach County, Florida, and is obligated to discharge the duties of said office.

8. The Defendants, PORTOFINO I & II, petitioned the VAB after the Plaintiff denied Defendant's application for affordable housing ad valorem tax exemption for tax

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