

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

EL MIRASOL FL PARTNERS, LLC,
a foreign limited liability company,

Plaintiff,

Case No.: 2025-CA-001280-OC

vs.

Division: 20

KATRINA S. SCARBOROUGH, as Property
Appraiser; BRUCE VICKERS, as Tax
Collector and JIM ZINGALE, as the Executive
Director of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, EL MIRASOL FL PARTNERS, LLC, a foreign limited liability company, sues Defendants, KATRINA S. SCARBOROUGH as Property Appraiser ("Appraiser"), BRUCE VICKERS 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 ad valorem tax assessments 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 Delaware 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 Osceola County, Florida and identified by Appraiser as **Parcel No. R332527-000000530000**, hereinafter referred to as the "Subject Property."

7. Appraiser originally estimated the Subject Property's just and assessed values for ad valorem purposes in the amount of **\$85,408,000**, hereinafter, the "assessment."

8. The Value Adjustment Board subsequently reduced the assessment to **\$84,989,300**, hereinafter, the "revised assessment."

9. 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."

10. 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.

11. The revised assessment is unlawful and invalid because the criteria in section 193.011, Florida Statutes were not considered properly.

12. The revised 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.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the revised 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 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.

/s/ Patrick J. Risch

Patrick J. Risch

Florida Bar No. 0165603

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