

IN THE CIRCUIT COURT OF THE EIGHTH JUDICIAL CIRCUIT
IN AND FOR ALACHUA COUNTY, FLORIDA
CIVIL DIVISION

F&L FIDUCIARY SERVICES LLC, a
Florida limited liability company, as
Trustee and as Successor Trustee to Robert
E. Stanley and Mary Jane Fredrickson,

Plaintiff,

Case No.: 2024-CA-003901

vs.

Division: K

AYESHA SOLOMON, as Property Appraiser;
JOHN POWER, as Tax Collector and
JIM ZINGALE as Executive Director of the
Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, F&L FIDUCIARY SERVICES, LLC, a Florida limited liability company, as Trustee and as Successor Trustee to Robert E. Stanley and Mary Jane Fredrickson, sues Defendant, AYESHA SOLOMON as Property Appraiser (“Appraiser”), JOHN POWER as Tax Collector (“Collector”), and JIM ZINGALE (“Zingale”), as 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 Florida limited liability company.

3. Appraiser is sued herein in her official 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 Alachua County, Florida, identified by Appraiser as follows:

SEE ATTACHED EXHIBIT "A"

hereinafter referred to as the "Subject Property."

7. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

SEE ATTACHED EXHIBIT "A"

hereinafter the ("assessments").

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiff's Composite Exhibit "B."

9. Plaintiff has performed all conditions precedent which is 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.

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

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed 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 assessments on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessments of 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 new tax bills in said reassessed amounts; 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.


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