

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

CASE NO. 2025-CA-005610-O

FLAMINGO CROSSINGS LLC,

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.

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**COMPLAINT**

COMES NOW Plaintiff, FLAMINGO CROSSINGS LLC, 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 their cause of action, would state as follows:

1. The Plaintiff, FLAMINGO CROSSINGS LLC (hereinafter "Plaintiff"), is a corporation authorized to do business, and is doing business, in the State of Florida, which owns the tangible personal property located at 13335 Hartzog Road and 11635 Rock Pigeon Loop, the valuation of which property for ad valorem tax purposes is the subject matter of this action.

2. The parcels are more fully described in the records of the Property Appraiser and Tax Collector under the following Tangible Personal Property Parcel Account Numbers: APT-001169 and APT-001217 respectively ("the subject properties").

3. 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.

4. 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.

5. 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.

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

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

8. Plaintiff is now, and was on January 1, 2024, responsible for the tangible personal property taxes on the subject properties located in Orange County, the legal descriptions of which are contained in the Property Appraiser's records as listed in Paragraph 2 above.

9. The Orange County Value Adjustment Board ("VAB") issued and mailed its Final Decisions on April 17, 2025 on all properties on which a Final Decision was rendered, but the VAB never scheduled a hearing despite the filing of a VAB petition on APT-001217. Confirmation of the filing of this VAB petition is attached hereto as Exhibit "A" and incorporated herein by this reference.

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

11. This is an action by Plaintiff contesting the legality and validity of the 2024 ad valorem assessments (market values and assessed values) on the aforesaid tangible personal property tax parcels.

12. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff's parcels in accordance with Florida law.

13. 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.

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

15. The tangible personal 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(11)(d) of the Florida Statutes defines "[t]angible personal property" to mean "goods, chattels, and other articles of value ... capable of manual possession and whose chief value is intrinsic to the article itself."

16. As of the filing of this action, the original market value assigned to APT-001169 for 2024 is \$2,258,060. The original assessed value assigned to the subject property for 2024 is also \$2,258,060. There is an exemption in place in the amount of \$25,000. The taxable value assigned to the subject property is \$2,283,060.

17. As of the filing of this action, the original market value assigned to APT-001217 for 2024 is \$24,501,460. The original assessed value assigned to the subject property for 2024 is

also \$24,501,460. There is an exemption in place in the amount of \$25,000. The taxable value assigned to the subject property is \$24,476,460.

18. These assessments exceed the just and fair market values of the subject properties, and are 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 tangible personal property for ad valorem tax purposes;
- (c) The assessments are discriminatory in that the assessments are at higher valuations than other taxable property of like class, nature, character, use, and condition located in Orange County, Florida;
- (d) The assessments are 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).

19. As a result of the foregoing over-valuation, the 2024 market values and assessed values greatly exceed the just values of the subject properties, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on the subject properties had they been properly assessed.

20. In prior tax years, Plaintiff filed a combined DR-405 Tangible Personal Property return containing the combined value of both APT-001169 and APT-001217 under the account for APT-001217. This combined DR-405 Tangible Personal Property return was acknowledged and approved by the Property Appraiser for those prior tax years.

21. For tax year 2024, Plaintiff received a notification from the Property Appraiser that the 2024 return requirement for APT-001169 were waived and not required to file. Nonetheless, Plaintiff included all assets for both APT-001169 and APT-001217 in a combined DR-405 Tangible Personal Property return, which was filed in a timely fashion. A copy of this notification from the Property Appraiser is attached hereto as Exhibit "B" and incorporated herein by this reference.

22. After the DR-405 Tangible Personal Property return deadline had passed, Plaintiff was informed by the Property Appraiser that separate DR-405 Tangible Personal Property returns were required, in a change of approval and practice from prior tax years. Plaintiff thereafter submitted amended DR-405 Tangible Personal Property returns to the Property Appraiser for APT-001169 and APT-001217. However, these amended DR-405 Tangible Personal Property

returns (which allocated approximately half the assets to each account) were inappropriately rejected by the Property Appraiser.

23. Plaintiff's taxpayer's estimates of fair market value for both APT-001169 and APT-00121, as shown in both the original combined DR-405 Tangible Personal Property return, as well as the separate amended DR-405 Tangible Personal Property returns, are significantly lower than the Property Appraiser's assessments.

24. Plaintiff has paid the taxes due on the subject properties 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 Composite Exhibit "C" and incorporated herein by this reference.

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

WHEREFORE, the Plaintiff, FLAMINGO CROSSINGS LLC, respectfully prays for the Court to render a judgment decreeing (a) that the amended DR-405 Tangible Personal Property returns for the subject properties are deemed accepted and filed; (b) that the assessed values and market values of the subject properties for 2024 exceed just value and/or the subject properties were unlawfully, unequally, and/or invalidly over-assessed for 2024; (c) that the Court establish and declare the lawful amounts of the 2024 assessed values and market values or, in the alternative, that the Court remand these assessments to the Property Appraiser with instructions to comply with the provisions of the Florida Statutes and the Florida Constitution; (d) that the 2024 assessments and the resulting taxes be set aside to the extent the same exceeds the just or fair market values of the subject properties; and (e) that the judgment further decree that Plaintiff, FLAMINGO CROSSINGS LLC, is entitled to a refund of taxes paid to the extent that

the amounts previously paid exceed the amount of taxes which would be owed on corrected assessments, and such tax refunds 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, FLAMINGO CROSSINGS LLC, 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.

/s/ S. Brendan Lynch

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S. Brendan Lynch  
Florida Bar No. 0048124  
215 North Eola Drive  
Post Office Box 2809  
Orlando, Florida 32802  
(407) 843-4600  
(407) 843-4444 [Fax]  
brendan.lynch@lowndes-law.com  
lit.control@lowndes-law.com  
tracy.kennison@lowndes-law.com  
Attorneys for Plaintiff

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