

IN THE CIRCUIT COURT OF THE 17TH
JUDICIAL CIRCUIT IN AND FOR
BROWARD COUNTY, FLORIDA

FLB-R UNITS, LLC, a foreign limited liability company and FLB-U UNITS, LLC, a foreign limited liability company,

CASE NO.

Plaintiffs,

COMPLAINT

vs.

MARTY KIAR, as Property Appraiser of Broward County, Florida; BROWARD COUNTY, a political subdivision of the State of Florida, Florida; and JIM ZINGALE, as Executive Director of the State of Florida Department of Revenue,

Defendants.

_____/

Plaintiffs, FLB-R Units, LLC (“FLB-R Units”) and FLB-U Units, LLC (“FLB-U Units”) (collectively “Taxpayer”), hereby sue Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida (“Property Appraiser”), Broward County, a political subdivision of the State of Florida (“Broward County”) and Jim Zingale, as Executive Director of the Department of Revenue of the State of Florida (the “Department”) (collectively “Defendants”) and allege:

GENERAL ALLEGATIONS

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes* §§ 194.036 and 194.171. Venue is proper in Broward County as the subject property, as described below, and the Property Appraiser are located in Broward County, Florida.

2. Property Appraiser is the duly elected Property Appraiser of Broward County, Florida. He is charged with the responsibility of discharging the duties of said office and is named as a party in accordance with *Florida Statutes* § 194.181(2).

3. Broward County, a political subdivision of the State of Florida, is being named as a party in accordance with Florida Statutes §194.181(3), as it is responsible for the overall supervision of the assessment and collection of taxes for Broward County, Florida, through its Records, Taxes and Treasury Division.

4. Department is named as a defendant to this action as mandated by Florida Statutes § 194.181(5), because the tax assessments are also being contested on the grounds that they are contrary to the laws and Constitution of the State of Florida.

COUNT I – FLB-R STUDIO UNITS

5. Taxpayer, FLB-R Units, repeats and realleges paragraphs 1 through 4 above.

6. Taxpayer, FLB-R Units, is a foreign limited liability company authorized to and conducting business in Broward County, Florida.

7. Taxpayer, FLB-R Units, was the owner and party responsible under the law for the payment of the 2021 *ad valorem* property taxes for certain studio condominium properties in Broward County, Florida, identified and assessed under the folio numbers set forth in attached Composite Exhibit “A” (collectively the “FLB-R Studio Units”).

8. Property Appraiser issued *ad valorem* assessments on each of the folios set forth in Composite Exhibit “A” for Tax Year 2021. Each assessment exceeds the just value of the FLB-R Studio Units, in violation of Florida Statutes, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

9. Pursuant to *Florida Statutes* § 194.011(3)(e), Property Appraiser has determined that the FLB-R Studio Units are “substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition.”

10. Property Appraiser's assessments of the FLB-R Studio Units are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

11. Taxpayer, FLB-R Units, has paid the taxes on the FLB-R Studio Units as required under Fla. Stat. § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference in Composite Exhibit "B".

12. Taxpayer, FLB-R Units, has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

13. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

WHEREFORE, Taxpayer, FLB-R Units, demands judgment against the Defendants as follows:

(i) Establishing the just value of the FLB-R Studio Units and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the FLB-R Studio Units for the 2021 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the FLB-R Studio Units' just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat. §194.192*; and

(iv) Granting such other and further relief as this Court deems just and proper.

COUNT II – FLB-R ONE-BEDROOM UNITS

14. Taxpayer, FLB-R Units, repeats and realleges paragraphs 1 through 4 above.

15. Taxpayer, FLB-R Units, is a foreign limited liability company authorized to and conducting business in Broward County, Florida.

16. Taxpayer, FLB-R Units, was the owner and party responsible under the law for the payment of the 2021 *ad valorem* property taxes for certain one-bedroom condominium properties in Broward County, Florida, identified and assessed under the folio numbers set forth in attached Exhibit “C” (collectively the “FLB-R One-Bedroom Units”).

17. Property Appraiser issued *ad valorem* assessments on each of the folios set forth in Exhibit “C” for Tax Year 2021. Each assessment exceeds the just value of the FLB-R One-Bedroom Units, in violation of Florida Statutes, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

18. Pursuant to *Florida Statutes* § 194.011(3)(e), Property Appraiser has determined that the FLB-R One-Bedroom Units are “substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition.”

19. Property Appraiser’s assessments of the FLB-R One-Bedroom Units are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

20. Taxpayer, FLB-R Units, has paid the taxes on the FLB-R One-Bedroom Units as required under Fla. Stat. § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference in Composite Exhibit “D”.

21. Taxpayer, FLB-R Units, has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

22. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

WHEREFORE, Taxpayer, FLB-R Units, demands judgment against the Defendants as follows:

(i) Establishing the just value of the FLB-R One-Bedroom Units and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the FLB-R One-Bedroom Units for the 2021 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the FLB-R One-Bedroom Units' just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat. §194.192*; and

(iv) Granting such other and further relief as this Court deems just and proper.

COUNT III – FLB-R TWO-BEDROOM UNITS

23. Taxpayer, FLB-R Units, repeats and realleges paragraphs 1 through 4 above.

24. Taxpayer, FLB-R Units, is a foreign limited liability company authorized to and conducting business in Broward County, Florida.

25. Taxpayer, FLB-R Units, was the owner and party responsible under the law for the payment of the 2021 *ad valorem* property taxes for certain two-bedroom condominium properties in Broward County, Florida, identified and assessed under the folio numbers set forth in attached Exhibit “E” (collectively the “FLB-R Two-Bedroom Units”).

26. Property Appraiser issued *ad valorem* assessments on each of the folios set forth in Exhibit E for Tax Year 2021. Each assessment exceeds the just value of the FLB-R Two-Bedroom

Units, in violation of Florida Statutes, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

27. Pursuant to *Florida Statutes* § 194.011(3)(e), Property Appraiser has determined that the FLB-R Two-Bedroom Units are “substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition.”

28. Property Appraiser’s assessments of the FLB-R Two-Bedroom Units are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

29. Taxpayer, FLB-R Units, has paid the taxes on the FLB-R Two-Bedroom Units as required under Fla. Stat. § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference in Composite Exhibit “F”.

30. Taxpayer, FLB-R Units, has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

31. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes* §194.192(1).

WHEREFORE, Taxpayer, FLB-R Units, demands judgment against the Defendants as follows:

(i) Establishing the just value of the FLB-R Two-Bedroom Units and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the FLB-R Two-Bedroom Units for the 2021 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the FLB-R Two-Bedroom Units' just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat. §194.192*; and

(iv) Granting such other and further relief as this Court deems just and proper.

COUNT IV – FLB-U ONE-BEDROOM UNITS

32. Taxpayer, FLB-U Units, repeats and realleges paragraphs 1 through 4 above.

33. Taxpayer, FLB-U Units, is a foreign limited liability company authorized to and conducting business in Broward County, Florida.

34. Taxpayer, FLB-U Units, was the owner and party responsible under the law for the payment of the 2021 *ad valorem* property taxes for certain one-bedroom condominium properties in Broward County, Florida, identified and assessed under the folio numbers set forth in attached Exhibit "G" (collectively the "FLB-U One-Bedroom Units").

35. Property Appraiser issued *ad valorem* assessments on each of the folios set forth in Exhibit "G" for Tax Year 2021. Each assessment exceeds the just value of the FLB-U One-Bedroom Units, in violation of Florida Statutes, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

36. Pursuant to *Florida Statutes* § 194.011(3)(e), Property Appraiser has determined that the FLB-U One-Bedroom Units are "substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition."

37. Property Appraiser's assessments of the FLB-U One-Bedroom Units are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

38. Taxpayer, FLB-U Units, has paid the taxes on the FLB-U One-Bedroom Units as required under Fla. Stat. § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference in Composite Exhibit “H”.

39. Taxpayer, FLB-U Units, has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

40. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

WHEREFORE, Taxpayer, FLB-U Units, demands judgment against the Defendants as follows:

(i) Establishing the just value of the FLB-U One-Bedroom Units and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the FLB-U One-Bedroom Units for the 2021 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the FLB-U One-Bedroom Units’ just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat. §194.192*; and

(iv) Granting such other and further relief as this Court deems just and proper.

COUNT V – FLB-U TWO-BEDROOM UNITS

41. Taxpayer, FLB-U Units, repeats and realleges paragraphs 1 through 4 above.

42. Taxpayer, FLB-U Units, is a foreign limited liability company authorized to and conducting business in Broward County, Florida.

43. Taxpayer, FLB-U Units, was the owner and party responsible under the law for the payment of the 2021 ad valorem property taxes for certain two-bedroom condominium properties in Broward County, Florida, identified and assessed under the folio numbers set forth in attached Exhibit "T" (collectively the "FLB-U Two-Bedroom Units").

44. Property Appraiser issued ad valorem assessments on each of the folios set forth in Exhibit "T" for Tax Year 2021. Each assessment exceeds the just value of the FLB-U Two-Bedroom Units, in violation of Florida Statutes, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

45. Pursuant to Florida Statutes § 194.011(3)(e), Property Appraiser has determined that the FLB-U Two-Bedroom Units are "substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition."

46. Property Appraiser's assessments of the FLB-U Two-Bedroom Units are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

47. Taxpayer, FLB-U Units, has paid the taxes on the FLB-U Two-Bedroom Units as required under Fla. Stat. § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference in Composite Exhibit "J".

48. Taxpayer, FLB-U Units, has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

49. Defendants are liable for payment of all taxable costs pursuant to Florida Statutes §194.192(1).

WHEREFORE, Taxpayer, FLB-U Units, demands judgment against the Defendants as follows:

(i) Establishing the just value of the FLB-U Two-Bedroom Units and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the FLB-U Two-Bedroom Units for the 2021 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the FLB-U Two-Bedroom Units' just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and

(iv) Granting such other and further relief as this Court deems just and proper.

COUNT VI – FLB-U THREE-BEDROOM UNIT

50. Taxpayer, FLB-U Units, repeats and realleges paragraphs 1 through 4 above.

51. Taxpayer, FLB-U Units, is a foreign limited liability company authorized to and conducting business in Broward County, Florida.

52. Taxpayer, FLB-U Units, was the owner and party responsible under the law for the payment of the 2021 ad valorem property taxes for certain three-bedroom condominium properties in Broward County, Florida, identified and assessed under the folio number set forth in attached Exhibit “K” (the “FLB-U Three-Bedroom Unit”).

53. Property Appraiser issued ad valorem assessments on the folio set forth in Exhibit “K” for Tax Year 2021. Each assessment exceeds the just value of the FLB-U Three-Bedroom Unit, in violation of Florida Statutes, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

54. Property Appraiser's assessments of the FLB-U Three-Bedroom Unit is arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

55. Taxpayer, FLB-U Units, has paid the taxes on the FLB-U Three-Bedroom Unit as required under Fla. Stat. § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference in Exhibit "L".

56. Taxpayer, FLB-U Units, has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

57. Defendants are liable for payment of all taxable costs pursuant to Florida Statutes §194.192(1).

WHEREFORE, Taxpayer, FLB-U Units, demands judgment against the Defendants as follows:

(i) Establishing the just value of the FLB-U Three-Bedroom Unit and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the FLB-U Three-Bedroom Unit for the 2021 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the FLB-U Three-Bedroom Unit's just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and

(iv) Granting such other and further relief as this Court deems just and proper.

COUNT VII – FLB-U FOUR-BEDROOM UNIT

58. Taxpayer, FLB-U Units, repeats and realleges paragraphs 1 through 4 above.

59. Taxpayer, FLB-U Units, is a foreign limited liability company authorized to and conducting business in Broward County, Florida.

60. Taxpayer, FLB-U Units, was the owner and party responsible under the law for the payment of the 2021 ad valorem property taxes for certain four-bedroom condominium properties in Broward County, Florida, identified and assessed under the folio number set forth in attached Exhibit "M" (the "FLB-U Four-Bedroom Unit").

61. Property Appraiser issued ad valorem assessments on the folio set forth in Exhibit "M" for Tax Year 2021. Each assessment exceeds the just value of the FLB-U Four-Bedroom Unit, in violation of Florida Statutes, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

62. Property Appraiser's assessments of the FLB-U Four-Bedroom Unit is arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

63. Taxpayer, FLB-U Units, has paid the taxes on the FLB-U Four-Bedroom Unit as required under Fla. Stat. § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference in Exhibit "N".

64. Taxpayer, FLB-U Units, has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

65. Defendants are liable for payment of all taxable costs pursuant to Florida Statutes §194.192(1).

WHEREFORE, Taxpayer, FLB-U Units, demands judgment against the Defendants as follows:

(i) Establishing the just value of the FLB-U Four-Bedroom Unit and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the FLB-U Four-Bedroom Unit for the 2021 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the FLB-U Four-Bedroom Unit's just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and

(iv) Granting such other and further relief as this Court deems just and proper.

DESIGNATION OF SERVICE E-MAIL ADDRESS

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel's designation of the primary e-mail address for service of all papers and pleadings filed in this action is as follows:

servicetax@rvmlaw.com

Respectfully Submitted,

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