

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

FULCRUM ORANGE AVE LLC, a
Florida limited liability company,

Plaintiff,
vs.

Case No.: 2025-CA-005625-O

Division: 40

AMY MERCADO, as Property Appraiser;
SCOTT RANDOLPH, as Tax Collector;
and JIM ZINGALE, as the Executive
Director of the Florida Department of Revenue,

Defendants.

AMENDED COMPLAINT

Plaintiff FULCRUM ORANGE AVE LLC, a Florida limited liability company, sues Defendants AMY MERCADO as Property Appraiser ("Appraiser"), SCOTT RANDOLPH as Tax Collector ("Collector"), and JIM ZINGALE ("Zingale"), as the Executive Director of the Florida Department of Revenue, and alleges:

Allegations Common to All Counts

1. This is an action to contest an ad valorem tax assessment 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 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 Orange County, Florida, identified by Appraiser using Parcel No. 26-22-29-1759-01000 (Account No. 610570), 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 \$19,036,170. Subsequently, Appraiser processed a Certificate of correction assessing the property in the amount of \$13,996,272 after the close of the 2024 tax roll, hereinafter, the "assessment."

8. The Value Adjustment Board subsequently reduced the assessment to \$12,730,000, 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.

Count I

11. Plaintiff re-alleges the allegations of paragraphs 1-10 as if fully set forth herein.

12. Jurisdiction is additionally predicated upon Chapter 86, Florida Statutes.

13. The Subject Property is a four story building located at 150 N. Orange Avenue, Orlando, Florida. It was originally constructed circa 1960 as a two-story retail use. It was subsequently expanded by adding two additional floors and transformed to office use.

14. The building consists of 141,125 square feet of net rentable area. Approximately 13,493 square feet on the ground floor is devoted to retail use. The remaining 127,632 square feet are intended for office use.

15. On January 1, 2024, approximately sixty percent (60%) of the space (the "un-complete space") was unfinished, lacking floor covering, ceilings, interior walls, electrical service, HVAC and plumbing. The un-complete space could not physically or legally be used for the intended purpose of office space. Notwithstanding, Appraiser classified the un-complete space as substantially complete for assessment purposes.

16. The un-complete space was not substantially complete on January 1, 2024 within the meaning of section 192.042, Florida Statutes, and consequently was not subject to assessment as real property by Appraiser.

17. At all material times, Appraiser had knowledge of the actual condition of the un-complete space. Ignoring its actual condition, Appraiser classified the un-complete space for tax year 2024 as substantially completed office space subject to assessment as real estate.

18. Plaintiff seeks a declaration from the Court as to Appraisers' classification of the un-complete space as substantially complete for assessment purposes within the meaning of section 192.042(1), Florida Statutes.

19. Notwithstanding Appraiser's determination, the uncomplete space was not substantially complete on the lien date and, therefore, was not subject to ad valorem assessment.

20. Appraiser's assessment of the uncompleted space is contrary to law, was made in bad faith and reflects an abuse of discretion.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the subject property; direct that the non-complete portions of the improvements be removed from the assessment; and further, that this Court enter an order directing Collector to cancel the original bill and issue a new tax bills 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.

Count II

21. Plaintiff re-alleges the allegations of paragraphs 1-10 as if fully set forth herein.

22. Plaintiff contests the revised assessment as excessive.

23. The revised assessment is unlawful and invalid because the criteria in section 193.011, Florida Statutes, was not considered properly. Nor was the revised assessment arrived at by applying professionally accepted appraisal practices.

24. 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 assessment 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 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/ Robert E. V. Kelley, Jr.

Robert E. V. Kelley, Jr.

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