

IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT  
IN AND FOR SARASOTA COUNTY, FLORIDA

GATOR REAL ESTATE HOLDINGS, LLC,  
a Florida Limited Liability Company,

Plaintiff,

vs.

CASE NO. 2025 CA 003341 NC

BILL FURST, AS PROPERTY APPRAISER  
OF SARASOTA COUNTY; MIKE MORAN,  
AS TAX COLLECTOR OF SARASOTA  
COUNTY and JIM ZINGALE, AS EXECUTIVE  
DIRECTOR OF THE STATE OF FLORIDA  
DEPARTMENT OF REVENUE,

Defendants.

**COMPLAINT**

Plaintiff, GATOR REAL ESTATE HOLDINGS, LLC, a Florida Limited Liability Company ("Plaintiff") sues Defendants, BILL FURST, AS PROPERTY APPRAISER OF SARASOTA COUNTY ("Property Appraiser"); MIKE MORAN, AS TAX COLLECTOR OF SARASOTA COUNTY ("Tax Collector") and JIM ZINGALE, AS EXECUTIVE DIRECTOR OF THE STATE OF FLORIDA DEPARTMENT OF REVENUE ("Department"), and states.

1. This is a statutory action to contest ad valorem tax assessments for the tax year 2024.
2. This Court has jurisdiction pursuant to Florida Statutes 194.036 and 194.171.
3. Venue for this action is proper in Sarasota County because the subject properties are in Sarasota County.
4. Plaintiff is a Florida limited liability company authorized to and conducting business in Sarasota County, Florida.

5. Property Appraiser is the duly elected Property Appraiser of Sarasota 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 Statute 194.181(2)

6. Tax Collector is the duly elected and acting Tax Collector of Sarasota County, Florida and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with Florida Statute 194.181(3).

7. Department is named as a party as mandated by Florida Statute 194.181(5) because the assessment at issue is also being contested on the grounds that it is contrary to the laws and constitution of the State of Florida.

8. Plaintiff was the owner and party responsible for payment of the 2024 ad valorem taxes for the real properties located in Sarasota County, Florida located at 2801 Cattlemen Road and 2821 Cattlemen Road and assessed under Parcel Numbers 0065011001 and 0065011002 ("the Properties").

9. Property Appraiser certified the 2024 property assessments. Such assessments are in excess of the Properties just value, in violation of Florida Statutes, including Section 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

10. The Property Appraiser's 2024 assessment of the value of the Properties were arbitrarily based on appraisal practices which are not professionally accepted appraisal practices, nor acceptable mass appraisal standards within Sarasota County.

11. Plaintiff has paid the taxes on the Properties as required by Florida Statute 194.171(3) and (4). The receipts for said payments are attached hereto as Exhibits "A" and "B."

12. Plaintiff will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's assessment.

13. Plaintiff has complied with all conditions precedent to the maintenance of this action and has timely brought this action.

14. Defendants are liable for the payment of all taxable costs pursuant to Florida Statute 194.192(1).

WHEREFORE, Plaintiff, GATOR REAL ESTATE HOLDINGS, LLC, demands judgment against the Defendants, (i) establishing the just value of the Properties and directing such adjustments as may be necessary in connection therewith and directing the Property Appraiser to reassess the Properties for the 2024 tax year in compliance with Florida law; (ii) recalculating the taxes that should have been paid based on an assessment equal to the Properties just value and ordering the excess amount that was paid refunded to the Plaintiff; (iii) awarding taxable costs in favor of the Plaintiff pursuant to Florida Statute 194.192 and (iv) granting such other relief as the Court deems just and proper.

Dated this 2<sup>nd</sup> day of July, 2025.

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