

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

G/B/H FOUR STAR, LLC, a foreign  
limited liability company and G/B/H  
GOLF COURSE, LLC, a foreign  
limited liability company,

Plaintiffs,

Case No.: 2025-CA-005480

vs.

Division: 39

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

Defendants.

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**COMPLAINT**

Plaintiffs G/B/H FOUR STAR, LLC, a foreign limited liability company and G/B/H GOLF COURSE, LLC, a foreign limited liability company, sue 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 allege:

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. Plaintiffs are Delaware limited liability companies with common business interests.

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. Plaintiffs are the owners of certain real property located in Orange County, Florida and identified by Appraiser as Folio No. 32-24-28-0826-03000 and Account No. 0525880-1, and 32-24-28-0826-04000 and Account No. 0525882-7, hereinafter referred to as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes as follows:

<u>Folio No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
32-24-28-0826-03000	\$386,302,329	\$386,302,329
32-24-28-0826-04000	\$6,483,334	\$6,483,334

hereinafter, the "assessments."

8. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

9. Plaintiffs have 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 Plaintiffs' Composite Exhibit "A."

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.

12. Appraiser has included the value of certain intangible property in the assessment, in violation of article VII, section 1(a) of the Florida Constitution.

**WHEREFORE**, Plaintiffs demand 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 just and assessed values for 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 Plaintiffs their 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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