

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

GENERAL JURISDICTION DIVISION

GCC UNIT OWNERS 1, LLC, a foreign
limited liability company, GCC UNIT
OWNERS 2, LLC, a foreign limited liability
company, GCC UNIT OWNERS 3, LLC, a
foreign limited liability company, GCC
UNIT OWNERS 4, LLC, a foreign limited
liability company, GCC UNIT OWNERS 5,
LLC, a foreign limited liability company
and GCC UNIT OWNERS 6, LLC, a
foreign limited liability company,

CASE NO. CACE-22-018607

COMPLAINT

Plaintiff,

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, GCC Unit Owners 1, LLC, GCC Unit Owners 2, LLC, GCC Unit Owners 3, LLC, GCC Unit Owners 4, LLC, GCC Unit Owners 5, LLC, and GCC Unit Owners 6, LLC, (collectively "Taxpayer" or "Plaintiffs") hereby sue Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida ("Property Appraiser"), Broward County, a political subdivision of the State of Florida ("Tax Collector") 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. Plaintiffs were the owners and parties responsible under the law for the payment of the 2022 *ad valorem* property taxes for certain real property in Broward County, Florida, identified and assessed under the folio numbers set forth in attached Composite Exhibit “A” (collectively the “Property”).

3. 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).

4. 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.

5. 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.

6. Property Appraiser issued preliminary *ad valorem* assessments on each of the folios set forth in Exhibit “A” for Tax Year 2022. Each assessment exceeds the just value of the Property, in violation of *Florida Statutes*, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

7. Property Appraiser's assessments of the Property are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

8. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

Count I – 2022 Ad Valorem Assessments of Folios Owned by GCC Unit Owners 1, LLC
Violate Florida Law

9. Taxpayer realleges Paragraphs 1 through 8 of the Complaint as if fully set forth herein.

10. Plaintiff, GCC Unit Owners 1, LLC, was the owner and party responsible under the law for the payment of the 2022 *ad valorem* property taxes for the folios at the Property identified in attached Exhibit "A."

11. Plaintiff, GCC Unit Owners 1, LLC, is contesting the assessment of the 2022 *ad valorem* taxes upon the Property and will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the assessed value.

12. Property Appraiser's failure to properly consider the factors set forth in Florida Statutes §193.011, and all other Florida statutes related thereto renders the total tax assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for *ad valorem* taxation purposes.

WHEREFORE, Plaintiff, GCC Unit Owners 1, LLC, demands judgment against Defendants as follow:

(i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2022 tax year in compliance with Florida law;

- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property'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 II – 2022 Ad Valorem Assessments of Folios Owned by GCC Unit Owners 2, LLC
Violate Florida Law

13. Taxpayer realleges Paragraphs 1 through 8 of the Complaint as if fully set forth herein.

14. Plaintiff, GCC Unit Owners 2, LLC, was the owner and party responsible under the law for the payment of the 2022 *ad valorem* property taxes for the folios at the Property identified in attached Exhibit "A."

15. Plaintiff, GCC Unit Owners 2, LLC, is contesting the assessment of the 2022 *ad valorem* taxes upon the Property and will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the assessed value.

16. Property Appraiser's failure to properly consider the factors set forth in Florida Statutes §193.011, and all other Florida statutes related thereto renders the total tax assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for *ad valorem* taxation purposes.

WHEREFORE, Plaintiff, GCC Unit Owners 2, LLC, demands judgment against the Defendants as follows:

- (i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2022 tax year in compliance with Florida law;

- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property'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 III – 2022 *Ad Valorem* Assessments of Folios Owned by GCC Unit Owners 3, LLC
Violate Florida Law

17. Taxpayer realleges Paragraphs 1 through 8 of the Complaint as if fully set forth herein.

18. Plaintiff, GCC Unit Owners 3, LLC, was the owner and party responsible under the law for the payment of the 2022 *ad valorem* property taxes for the folios at the Property identified in attached Exhibit "A."

19. Plaintiff, GCC Unit Owners 3, LLC, is contesting the assessment of the 2022 *ad valorem* taxes upon the Property and will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the assessed value.

20. Property Appraiser's failure to properly consider the factors set forth in Florida Statutes §193.011, and all other Florida statutes related thereto renders the total tax assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for *ad valorem* taxation purposes.

WHEREFORE, Plaintiff, GCC Unit Owners 3, LLC, demands judgment against Defendants as follow:

- (i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2022 tax year in compliance with Florida law;

- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property'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 IV – 2022 Ad Valorem Assessment of Folios Owned by GCC Unit Owners 4, LLC
Violate Florida Law

21. Taxpayer realleges Paragraphs 1 through 8 of the Complaint as if fully set forth herein.

22. Plaintiff, GCC Unit Owners 4, LLC, was the owner and party responsible under the law for the payment of the 2022 *ad valorem* property taxes for the folios at the Property identified in attached Exhibit "A."

23. Plaintiff, GCC Unit Owners 4, LLC, is contesting the assessment of the 2022 *ad valorem* taxes upon the Property and will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the assessed value.

24. Property Appraiser's failure to properly consider the factors set forth in Florida Statutes §193.011, and all other Florida statutes related thereto renders the total tax assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for *ad valorem* taxation purposes.

WHEREFORE, Plaintiff, GCC Unit Owners 4, LLC, demands judgment against Defendants as follow:

- (i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2022 tax year in compliance with Florida law;

- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property'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 V – 2022 Ad Valorem Assessments of Folios Owned by GCC Unit Owners 5, LLC
Violate Florida Law

25. Taxpayer realleges Paragraphs 1 through 8 of the Complaint as if fully set forth herein.

26. Plaintiff, GCC Unit Owners 5, LLC, was the owner and party responsible under the law for the payment of the 2022 *ad valorem* property taxes for the folios at the Property identified in attached Exhibit "A."

27. Plaintiffs GCC Unit Owners 5 LLC, is contesting the assessment of the 2022 *ad valorem* taxes upon the Property and will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the assessed value.

28. Property Appraiser's failure to properly consider the factors set forth in Florida Statutes §193.011, and all other Florida statutes related thereto renders the total tax assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for *ad valorem* taxation purposes.

WHEREFORE, Plaintiff, GCC Unit Owners 5, LLC, demands judgment against Defendants as follow:

- (i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2022 tax year in compliance with Florida law;

- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property'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 VI – 2022 *Ad Valorem* Assessments of Folios Owned by GCC Unit Owners 6, LLC
Violate Florida Law

29. Taxpayer realleges Paragraphs 1 through 8 of the Complaint as if fully set forth herein.

30. Plaintiff, GCC Unit Owners 6, LLC, was the owner and party responsible under the law for the payment of the 2022 *ad valorem* property taxes for the folios at the Property identified in attached Exhibit "A."

31. Plaintiff, GCC Unit Owners 6 LLC, is contesting the assessment of the 2022 *ad valorem* taxes upon the Property and will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the assessed value.

32. Property Appraiser's failure to properly consider the factors set forth in Florida Statutes §193.011, and all other Florida statutes related thereto renders the total tax assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for *ad valorem* taxation purposes.

WHEREFORE, Plaintiff, GCC Unit Owners 6, LLC, demands judgment against Defendants as follow:

- (i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2022 tax year in compliance with Florida law;

- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property'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 hereby designates his primary and secondary e-mail addresses for service of all papers and pleadings filed in this action as follows:

Primary: servicetax@rvmrlaw.com

RENNERT VOGEL MANDLER & RODRIGUEZ, P.A.
Attorneys for Taxpayer
100 S.E. Second Street, Suite 2900
Miami, Florida 33131
Telephone (305) 577-4177
Primary Email: Servicetax@rvmrlaw.com

By /s/ Spencer Tew
JEFFREY L. MANDLER, ESQ.
Florida Bar No. 310883
JASON R. BLOCK, ESQ.
Florida Bar No. 649279
SPENCER TEW, ESQ.
Florida Bar No. 537071