

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

GRANDE VISTA OF ORLANDO  
CONDOMINIUM ASSOCIATION, INC., a  
Florida corporation not for profit, and  
MARRIOTT RESORTS HOSPITALITY  
CORPORATION,

CASE NO.: 2024-CA-011077-O

CIVIL DIVISION

Plaintiffs,

v.

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

Defendants.

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**COMPLAINT**

Plaintiffs, GRANDE VISTA OF ORLANDO CONDOMINIUM ASSOCIATION, INC., a Florida corporation not for profit, acting through its Board of Directors, and MARRIOTT RESORTS HOSPITALITY CORPORATION ("MRHC"), a foreign corporation registered to do business in the State of Florida, (collectively, "Plaintiffs") sue Defendants, AMY MERCADO, as Property Appraiser of Orange County ("Appraiser"), SCOTT RANDOLPH, as Tax Collector of Orange County ("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 and for refund of taxes paid for the 2024 tax year on certain real property located in Orange County, Florida.
2. This Court has jurisdiction pursuant to Chapter 194, *Florida Statutes*, and Art. V, s. 5 and 20 of the Florida Constitution.

3. The property that is the subject of this action is timeshare property within the meaning of Chapter 721, *Florida Statutes*, located within Orange County, Florida (“Grande Vista”). Venue is proper under section 194.171, *Florida Statutes*, as this matter relates to property taxation and the property in question is located in Orange County, Florida.

4. Plaintiff Association is the association of owners who collectively own the property that comprises Grande Vista Resort.

5. Plaintiff MRHC is a foreign corporation and is the manager retained by the Association.

6. Pursuant to sections 721.13 and 192.037, *Florida Statutes*, Plaintiffs are named herein for purposes of this action as the “managing entity” of Grande Vista and bring this suit pursuant to the provisions of section 194.181(1), *Florida Statutes*.

7. The Appraiser is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(2), *Florida Statutes*.

8. The Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), *Florida Statutes*.

9. Defendant Zingale is sued in his official capacity as the Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to Section 194.181(5), *Florida Statutes*.

10. At all times relevant hereto for purposes of this action, Plaintiffs, notwithstanding other names used by the Appraiser on the tax roll, have been and are the “managing entity” of the Grande Vista property pursuant to sections 721.13 and 192.037, *Florida Statutes*, for the Grande Vista property located in Orange County, Florida, identified as Property Identification No. 18-24-29-3046-99-999.

11. The Appraiser estimated Grande Vista's just value for ad valorem purposes as \$520,626,266 and the assessed value as \$520,626,266 (the "Assessment").

12. All of the ad valorem Assessment was paid on November 18, 2024. Said payment exceeded the good faith estimate of the amount of the tax which Plaintiffs believe to be lawfully due and owing on Grande Vista. A copy of the Tax Collector's acknowledgment of receipt of these funds on November 18, 2024 is attached hereto as Exhibit "A."

13. Plaintiffs have performed all conditions precedent which are required to be performed in establishing the right to bring this action. This action has been filed within the time period prescribed by section 194.171(2), *Florida Statutes*, i.e., within sixty (60) days after the date the Assessment being contested was certified for collection.

14. The Appraiser failed to comply with sections 193.011 and 192.037, *Florida Statutes*, the Rules and Regulations of the Department of Revenue, State of Florida, and professionally accepted appraisal practices in assessing Grande Vista.

15. The Assessment does not represent just value and therefore violates article VII, Section 4 of the Florida Constitution, because it exceeds the market value of Grande Vista as of January 1, 2024.

**WHEREFORE**, Plaintiffs respectfully request that this Court (a) take jurisdiction over this action and the parties hereto, (b) set aside the Assessment on the Grande Vista as excessive, (c) establish the proper assessment of Grande Vista in accordance with the Constitution of the State of Florida and sections 193.011 and 192.037, *Florida Statutes*, (d) direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts, (e) award Plaintiffs the costs incurred in bringing this action pursuant to section 194.192, *Florida Statutes*, and (f) grant such other general relief as may be just and equitable.

DATED this 13<sup>th</sup> day of December, 2024.

/s/ DEREK E. BRUCE

DEREK E. BRUCE

Florida Bar No. 148717

Primary: dbruce@gunster.com

Secondary: speeler@gunster.com

JOHN W. LITTLE, III

Florida Bar No. 384798

Primary: jlittle@gunster.com

Secondary: aalfaro@gunster.com

Secondary: eservice@gunster.com

JUAN M. MUÑIZ

Florida Bar No. 133329

Primary: jmuniz@gunster.com

Secondary: avalido@gunster.com

GUNSTER, YOAKLEY & STEWART, P.A.

200 South Orange Avenue, Suite 1400

Orlando, FL 32801

Telephone: 407-648-5077

Facsimile: 407-849-1233

*Attorneys for Plaintiffs*