

**IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT,
IN AND FOR PINELLAS COUNTY, FLORIDA
CIRCUIT CIVIL DIVISION**

GATEWAY FLORIDA LLC,

Plaintiff,

Case No.:

v.

Division:

MIKE TWITTY, as Property Appraiser
CHARLES W THOMAS, as Tax Collector
JIM ZINGALE, Executive Director of
the Florida Department of Revenue,

Defendants,

COMPLAINT

Plaintiff, **GATEWAY FLORIDA LLC**, by and through its attorneys Flanagan | Bilton LLC and Thomas Flanagan, sues Defendants, **MIKE TWITTY**, ("**TWITTY**") as Property Appraiser, **CHARLES W THOMAS**, ("**THOMAS**") as Tax Collector, and **JIM ZINGALE**, ("**ZINGALE**") as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year 2021 and this Court has jurisdiction pursuant to Chapter 194, Fla. Stat., and Article V, Sections 5 and 20 of the Constitution of the State of Florida.

2. Plaintiff is the owner of certain real property located in Pinellas County, Florida, identified by the following real estate parcel identification number(s): 19-30-17-97312-001-0010. The property is an office building and is commonly known as 10101 Dr. Martin Luther King Dr St. Petersburg, FL 33716.

3. Defendant **TWITTY** is sued herein in her official capacity as the duly constituted and elected Property Appraiser of Pinellas, Florida. He is a necessary and proper party to this action pursuant to §194.181(2), Fla. Stat.

4. Defendant **THOMAS** the duly appointed Tax Collector for Pinellas County, Florida, is obligated to discharge the duties of said office, and is named herein as a party to this action in compliance with Florida Statutes § 194.181(3) and in accordance with Fla. R. Civ. P. 1.170(h) and 1.210.

5. Defendant ZINGALE is named as a co-defendant to this action as mandated by Florida Statutes §194.181(5), because the tax assessment is also being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

6. As of the relevant assessment date, January 1, 2021, Plaintiff was the owner and party responsible for payment of ad valorem taxes associated with the subject real property of this action located in Pinellas, Florida. The subject property consists of folio number 19-30-17-97312-001-0010. The Property Appraiser's preliminary assessed value assigned is as follows:

Folio Number	Market Value
19-30-17-97312-001-0010	\$13,675,000

7. The preliminary assessment referenced in paragraph 6 was in excess of the just value.

8. Plaintiff duly filed a petition with the Value Adjustment Board of Pinellas ("VAB") pursuant to Florida Statutes §194.011, contesting the preliminary assessment of the property for the year 2021.

9. The Special Magistrate appointed to hear Plaintiff's petition found that the preliminary assessments supported the Property Appraiser's value. The decisions of the Special Magistrate were approved and incorporated by the VAB and written notice of the decision was mailed to Taxpayer.

10. The final assessment still exceeds the Property's just value, and is therefore in violation of Florida Statutes, including §193.011, in violation of Article VII, Section 4 of the Florida Constitution.

11. Plaintiff asserts that the just value for the Property be reduced since the VAB values are in excess of the just value of the property, in violation of Florida Statutes, including §193.011, in violation of Article VII, Section 4 of the Florida Constitution.

12. Defendant TWITTY'S preliminary assessments of the Property were arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable uniform mass appraisal standards within Pinellas County.

13. Plaintiff has paid the taxes which Plaintiff admits in good faith to be owed pursuant to §194.171(3)(4), Fla. Stat. A tax record from the Pinellas County Tax Collector's website confirming payment of taxes is attached hereto as Plaintiff's Exhibit "A".

14. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing the right to bring this action and not more than sixty (60) days have elapsed since the date the assessment was certified for collection or the date that notice of the decision of the Pinellas County Value Adjustment Board was mailed to Plaintiff.

15. TWITTY'S assessment of the subject property lacks uniformity and equality among all other substantially similar comparable taxpayers in Pinellas County, causing Plaintiff to bear a disproportionately larger share of the 2021 ad valorem tax burden.

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; establish the proper assessment of the subject property in accordance with the Constitution of the State of Florida and §193.011, Fla. Stat.; and further, that this Court enter an order directing Defendant THOMAS to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff their costs incurred in bringing this action pursuant to § 194.192, Fla. Stat., and award such other general relief as may be just and equitable.

DEMAND FOR A JURY TRIAL

Plaintiff does not demand a jury trial in this action.

By: /s/ Thomas D. Flanagan, Jr.
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EXHIBIT A – TAX PAYMENT CONFIRMATION