

IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT  
IN AND FOR MIAMI-DADE COUNTY, FLORIDA  
CIVIL DIVISION

HCP MOB MIAMI, LLC, a  
foreign limited liability company,

Plaintiff,

Case No: 2022-CA-013503-01

v.

Division: CA22

PEDRO J. GARCIA, as Property Appraiser;  
PETER CAM as Tax Collector and  
JIM ZINGALE as the Executive Director  
of the Florida Department of Revenue;

Defendants.

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COMPLAINT

Plaintiff, HCP MOB MIAMI, LLC, a foreign limited liability company, sues Defendants, PEDRO J. GARCIA as Property Appraiser ("Appraiser"), PETER CAM as Tax Collector ("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, Florida Statutes, and article V, section 5 and 20 of the Florida Constitution.
2. Plaintiff is a Delaware limited liability company.
3. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity and is a necessary party to the action 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 and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. The real property which is the subject of this matter is real property located in Miami-Dade County, Florida, identified by Appraiser using Folio No. 01-4114-027-0012, hereinafter referred to as the "Subject Property."

7. Plaintiff leases the Subject Property and is contractually responsible for the payment of taxes assessed against the Subject Property. The lease further grants Plaintiff the right to contest any such assessment.

8. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Just Value</u>	<u>Assessed Value</u>
\$33,000,000	\$24,829,200

hereinafter, (the "assessment").

9. The Value Adjustment Board subsequently reduced the assessment as follows:

<u>Just Value</u>	<u>Assessed Value</u>
\$30,622,118	\$24,829,200

hereinafter, (the "revised assessment").

10. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "A."

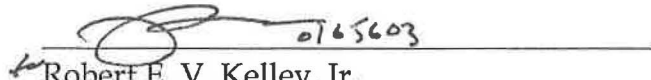
11. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

12. The revised assessment was not made in compliance with section 193.011, Florida Statutes and professionally accepted appraisal practices.

13. The revised assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the revised assessment on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida, section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award

Plaintiff its 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.

  
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