

IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT
IN AND FOR PALM BEACH COUNTY, FLORIDA

JOSEPH BILOTTA,

CASE NO:

Plaintiff,

vs.

DOROTHY JACKS as PROPERTY APPRAISER of
PALM BEACH COUNTY, ANNE M. GANNON
as CONSTITUTIONAL TAX COLLECTOR and
JIM ZINGALE as EXECUTIVE DIRECTOR
of THE FLORIDA DEPT. of REVENUE,

Defendants.

COMPLAINT

Plaintiff JOSEPH BILOTTA files this Complaint and states:

1. This is an action pursuant to F.S. Section 194.171 appealing final decisions of the Value Adjustment Board rendered on 3/16/2023.
2. Defendant DOROTHY JACKS as Property Appraiser of Palm Beach County, Florida shall be a party pursuant to F.S. section 194.181(2).
3. Pursuant to F.S. section 194.181(3) ANNE M. GANNON as CONSTITUTIONAL TAX COLLECTOR shall be a defendant.
4. Pursuant to F.S. section 194.181(5) JIM ZINGALE as EXECUTIVE DIRECTOR of THE FLORIDA DEPT. of REVENUE shall be a defendant.
5. The parcel ID for the subject property is 12-43-46-30-27-000-0990. The address is confidential per F.S. section 119.07.

6. Prior to filing this case plaintiff timely paid the property taxes for 2022, the year at issue. Taxes are paid from the mortgage escrow. A copy of proof of payment from the escrow is attached.

COUNT I

7. The 2022 valuation and assessment is invalid for the following non-exclusive reasons and that invalid valuation and assessment wrongfully continue into the future:

- (A) The steps required to be taken in making the valuation and assessment were not in fact and/or in good faith actually taken.
- (B) It is essentially unjust and or unequal abstractly and/or relatively.
- (C) The facts did not justify the weight given to the Section 193.011 factors.
- (D) It is unfair compared to the other taxpayers and similarly located and comparable homes.
- (E) It is arbitrary, capricious and unequal.
- (F) The property was valued higher than the sales price despite.
- (G) The Property Appraiser violated its own policies and procedures when calculating an assessed value and market value.

8. As a direct result of the improper and incorrect valuation and assessment Plaintiff is being incorrectly taxed at a higher amount which will continue into the future.

WHEREFORE Plaintiff demands a corrected adjustment for 2022 and continuing, all other relief this Court deems proper and just and a trial by jury of all issues so triable.

COUNT II

9. Plaintiff repeats the allegations of paragraphs 1-7.

10. Defendants actions violate The Florida Constitution, Article I, Section 2, Basic Rights by among other things, treating plaintiff unequally when compared to his neighbors, reducing the just / market value of other homes.

11. Defendants stated policy is to reduce the neighborhood/property type sales prices by 15% in aggregate to comply with the eight criteria in Florida Statutes 193.011. They apply this 15% adjustment to all neighborhoods/property types. Everyone on the same street, or in the same neighborhood, has a just (market) Value assigned to their property that is technically lower than gross sale prices, but equitable to each other. Defendants did not follow this policy concerning plaintiff and in fact raised the market value above the sale price.

12. As a direct result of the improper and incorrect valuation and assessment Plaintiff is being incorrectly taxed at a higher amount which will continue into the future.

WHEREFORE Plaintiff demands a corrected adjustment for 2022 and continuing, all other relief this Court deems proper and just and a trial by jury of all issues so triable.

COUNT III

13. Plaintiff repeats the allegations of paragraphs 1-7 and 11.

14. Defendants actions violate The Florida Constitution, Article I, Section 25, The Taxpayer Bill of Rights, Right #21 by among other things, treating plaintiff unequally when compared to his neighbors and / or reducing the just / market value of other homes but not plaintiff's.

15. Defendants failed to fairly and consistently apply the tax laws to plaintiff.

16. As a direct result of the improper and incorrect valuation and assessment Plaintiff is being incorrectly taxed at a higher amount which will continue into the future.

WHEREFORE Plaintiff demands a corrected adjustment for 2022 and continuing, all other relief this Court deems proper and just and a trial by jury of all issues so triable.

COUNT IV

17. Plaintiff repeats the allegations of paragraphs 1-7 and 11.

18. Defendants actions violate The Florida Constitution, Article VII, Section 4, Taxation and Assessments by among other things, treating plaintiff unequally when compared to his neighbors, reducing the just / market value of other homes but not plaintiff's.

19. Defendants failed to fairly and consistently apply the tax laws to plaintiff.

20. As a direct result of the improper and incorrect valuation and assessment Plaintiff is being incorrectly taxed at a higher amount which will continue into the future.

WHEREFORE Plaintiff demands a corrected adjustment for 2022 and continuing, all other relief this Court deems proper and just and a trial by jury of all issues so triable.

COUNT V

21. Plaintiff repeats the allegations of paragraphs 1-7, 11, 14 and 18.

22. Defendants actions violate The Equal Protection Clause of the 14th Amendment to the United States Constitution by among other things, treating plaintiff un equally when compared to other citizens of the state such as his neighbors, reducing the just / market value of other homes but not plaintiff's.

23. Defendants failed to fairly and consistently apply the tax laws to plaintiff when compared to other citizens of the state such as his neighbors

24. As a direct result of the improper and incorrect valuation and assessment Plaintiff is being incorrectly taxed at a higher amount which will continue into the future.

WHEREFORE Plaintiff demands a corrected adjustment for 2022 and continuing, all other relief this Court deems proper and just and a trial by jury of all issues so triable.

COUNT VI

25. Plaintiff repeats the allegations of paragraphs 1-7, 11, 14 and 18.

26. Defendants actions violate "The Save Our Homes Amendment, Florida Statute section 193.55 and portability.

27. By failing to fairly and consistently apply the tax laws to plaintiff, Defendants have effectively eliminated plaintiff's tax benefit / portability which was built up in his prior home. By assigning a just/market value above the sales price but not giving plaintiff the benefit of the 15% adjustment, the tax benefit portability from his prior home is wiped out.

28. As a direct result of the improper and incorrect valuation and assessment Plaintiff is being incorrectly taxed at a higher amount which will continue into the future.

WHEREFORE Plaintiff demands a corrected adjustment for 2022 and continuing, all other relief this Court deems proper and just and a trial by jury of all issues so triable.

DATED on this 20th day of March, 2023.

/s/ Joseph Bilotta

JOSEPH BILOTTA, Pro Se

2001 Palm Beach Lakes Boulevard, Suite 204

West Palm Beach, FL 33409

Telephone: (561) 471-2800

Facsimile: (561) 471-2818

Primary E-Mail: Joeb@vassallobilotta.com

Secondary E-Mail: margaret@vassallobilotta.com