

IN THE CIRCUIT COURT OF THE TENTH JUDICIAL CIRCUIT  
IN AND FOR HARDEE COUNTY, FLORIDA  
CIVIL DIVISION

LAKESIDE WAUCHULA REO, LLC,  
a foreign limited liability company,

Plaintiff,

Case No.: **2022-CA-000431**

vs.

Division: **3-C**

KATHY L. CRAWFORD, as Property Appraiser;  
APRIL LAMBERT, as Tax Collector  
and JIM ZINGALE as Executive Director  
of the Florida Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, LAKESIDE WAUCHULA REO, LLC, a foreign limited liability company, sues Defendants, KATHY L. CRAWFORD as Property Appraiser (“Appraiser”), APRIL LAMBERT as Tax Collector (“Collector”), and JIM ZINGALE (“Zingale”), as the Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest an ad valorem tax assessment for the tax year **2022** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Constitution of the state of Florida.
2. Plaintiff is a Delaware limited liability company.
3. Appraiser is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in her 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. Plaintiff is the owner of certain real property located in Hardee County, Florida, identified by Appraiser as follows:

Folio No.

**04-34-24-0000-00100-0000**

**04-34-24-0000-10010-0000**

**05-34-24-0000-02550-0000**

**08-34-24-0000-05370-0000**

**09-34-24-0000-03770-0000**

**09-34-24-0000-03790-0000**

**09-34-25-0000-04020-0000**

**16-34-24-0000-07470-0000**

referred to hereinafter as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes as follows:

<u>Folio No.</u>	<u>Original Just Value</u>	<u>Original Assessed Value</u>
04-34-24-0000-00100-0000	\$152,000	\$152,000
04-34-24-0000-10010-0000	\$4,075,321	\$4,075,321
05-34-24-0000-02550-0000	\$671,900	\$671,900
08-34-24-0000-05370-0000	\$96,575	\$96,575
09-34-24-0000-03770-0000	\$10,181,421	\$10,181,421
09-34-24-0000-03790-0000	\$3,179,562	\$3,179,562
09-34-25-0000-04020-0000	\$2,359,433	\$2,359,433
16-34-24-0000-07470-0000	\$925,565	\$925,565

hereinafter, the “assessments.”

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiff’s Composite Exhibit “A.”

9. 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.

10. Appraiser failed to comply with section 193.011, Florida Statutes, and professional accepted appraisal practices in assessing the Subject Property.

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violate 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 assessments on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessments for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the tax bills and issue new tax bills in said reassessed amounts; 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.

*/s/ Robert E. V. Kelley, Jr.* \_\_\_\_\_

Robert E. V. Kelley, Jr.

Florida Bar No. 451230

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