

IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT
IN AND FOR SARASOTA COUNTY, FLORIDA

LIVE OAK CORPORATE CENTER, LLC,
a Florida Limited Liability Company,

Plaintiff,

vs.

CASE NO. 2025 CA 003339 NC

BILL FURST, AS PROPERTY APPRAISER
OF SARASOTA COUNTY; MIKE MORAN,
AS TAX COLLECTOR OF SARASOTA
COUNTY and JIM ZINGALE, AS EXECUTIVE
DIRECTOR OF THE STATE OF FLORIDA
DEPARTMENT OF REVENUE,

Defendants.

COMPLAINT

Plaintiff, LIVE OAK CORPORATE CENTER, LLC, a Florida Limited Liability Company (“Plaintiff”) sues Defendants, BILL FURST, AS PROPERTY APPRAISER OF SARASOTA COUNTY (“Property Appraiser”); MIKE MORAN, AS TAX COLLECTOR OF SARASOTA COUNTY (“Tax Collector”) and JIM ZINGALE, AS EXECUTIVE DIRECTOR OF THE STATE OF FLORIDA DEPARTMENT OF REVENUE (“Department”), and states.

1. This is a statutory action to contest ad valorem tax assessments for the tax year 2024.
2. This Court has jurisdiction pursuant to Florida Statutes 194.036 and 194.171.
3. Venue for this action is proper in Sarasota County because the subject property is in Sarasota County.
4. Plaintiff is a Florida limited liability company authorized to and conducting business in Sarasota County, Florida.

5. Property Appraiser is the duly elected Property Appraiser of Sarasota County, Florida. He is charged with the responsibility of discharging the duties of said office and is named as a party in accordance with Florida Statute 194.181(2)

6. Tax Collector is the duly elected and acting Tax Collector of Sarasota County, Florida and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with Florida Statute 194.181(3).

7. Department is named as a party as mandated by Florida Statute 194.181(5) because the assessment at issue is also being contested on the grounds that it is contrary to the laws and constitution of the State of Florida.

8. Plaintiff was the owner and party responsible for payment of the 2024 ad valorem taxes for the real property located in Sarasota County, Florida at 2601 Cattlemen Road #210 and assessed under Parcel Number 0064160001 ("the Property").

9. Property Appraiser certified the 2024 property assessments. Such assessments are in excess of the Property's just value, in violation of Florida Statutes, including Section 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

10. The Property Appraiser's 2024 assessment of the value of the Property was arbitrarily based on appraisal practices which are not professionally accepted appraisal practices, nor acceptable mass appraisal standards within Sarasota County.

11. Plaintiff has paid the taxes on the Property as required by Florida Statute 194.171(3) and (4). The receipt for said payment is attached hereto as **Exhibit "A."**

12. Plaintiff will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's assessment.

13. Plaintiff has complied with all conditions precedent to the maintenance of this action and has timely brought this action.

14. Defendants are liable for the payment of all taxable costs pursuant to Florida Statute 194.192(1).

WHEREFORE, Plaintiff, LIVE OAK CORPORATE CENTER, LLC, demands judgment against the Defendants, (i) establishing the just value of the Property and directing such adjustments as may be necessary in connection therewith and directing the Property Appraiser to reassess the Property for the 2024 tax year in compliance with Florida law; (ii) recalculating the taxes that should have been paid based on an assessment equal to the Property's just value and ordering the excess amount that was paid refunded to the Plaintiff; (iii) awarding taxable costs in favor of the Plaintiff pursuant to Florida Statute 194.192 and (iv) granting such other relief as the Court deems just and proper.

Dated this 2nd day of July, 2025.

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