

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

LOWE'S HOME CENTERS, LLC, a
North Carolina limited liability company,

Plaintiff,

CASE NO. 22-CA-005518 NC

v.

BILL FURST, as Property Appraiser of
Sarasota County, Florida; BARBARA
FORD-COATES, as Tax Collector of
Sarasota County, Florida; and JIM
ZINGALE, as Executive Director of the
Department of Revenue of the State of
Florida,

Defendants.

COMPLAINT

Plaintiff, Lowe's Home Centers, LLC ("Taxpayer"), sues Defendants, Bill Furst, as Property Appraiser of Sarasota County, Florida ("Property Appraiser"), Barbara Ford-Coates, as Tax Collector of Sarasota County, Florida ("Tax Collector") and Jim Zingale, as Executive Director of the Department of Revenue of the State of Florida (the "Department") and alleges:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to Sections 194.036 and 194.171, Florida Statutes. Venue is proper in Sarasota County as the subject property, as described below, and the Property Appraiser are located in Sarasota County, Florida.

2. Lowe's Home Centers, LLC is a North Carolina limited liability company registered and authorized to conduct business in Sarasota, Florida.

3. 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 Section 194.181(2), Florida Statutes.

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

5. Department is named as a defendant to this action as mandated by Section 194.181(5), Florida Statutes, 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. Taxpayer is the owner of real property and responsible under the law for payment of 2022 ad valorem taxes for the real property located in Sarasota County, Florida assessed by Property Appraiser under Folio No. 0132020001 (the "Property").

7. Property Appraiser certified the assessment of the Property for the year 2022 with a market value of \$12,275,500, and an assessed value of \$12,275,500. This assessment is in excess of the just value of the Property, in violation of Florida Statutes, including Section 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser's assessment of the Property was arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Sarasota County. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the purported market value of \$12,275,500, and an assessed value of \$12,275,500.

9. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

10. Taxpayer has paid the taxes on the Property as required under Sections 194.171(3) and (4), Florida Statutes. Evidence of said payment is attached hereto and incorporated by reference as Exhibit "A."

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2022 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 a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to Section 194.192, Florida Statutes; and

(iv) Granting such other and further relief as this Court deems just and proper.

Dated: November 30, 2022.

/s/ John N. Muratides

JOHN N. MURATIDES, ESQUIRE

Florida Bar No. 332615

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