

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

LR MIAMI AIRPORT HOTEL LLC,
a foreign limited liability company,

Plaintiff,

Case No: **2022-CA-013131**

v.

Division: **CA10**

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.

_____ /

COMPLAINT

Plaintiff, LR MIAMI AIRPORT HOTEL LLC, etc., 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 ad valorem tax assessments 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. Plaintiff is the owner of certain real property located in Miami-Dade County, Florida, identified by Appraiser using Folio Nos. **30-3051-051-0080** and **30-3051-051-0085**, hereinafter referred to as the "Subject Property."

7. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$21,000,000** and **\$3,515,191**, respectively, hereinafter, the "assessments".

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy 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 professionally 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.

12. Appraiser has included the value of certain intangible property in the assessments, in violation of article VII, section 1(a) 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 valuation methodology to be used; establish the proper assessment of 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 original 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.

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