

IN THE CIRCUIT COURT OF THE NINTH
JUDICIAL CIRCUIT IN AND FOR
ORANGE COUNTY, FLORIDA

CASE NO:

MATTHEW LEVIN and MORGAN MURRAY,

Plaintiff,

vs.

AMY MERCADO, as the Property Appraiser of
Orange County, Florida; SCOTT RANDOLPH,
as the Tax Collector of Orange County, Florida;
and JIM ZINGALE, as the Executive Director of
the Florida Department of Revenue,

Defendants.

COMPLAINT

COMES NOW the Plaintiff, MATTHEW LEVIN and MORGAN MURRAY, as husband and wife, and sues the Defendants, AMY MERCADO, as the Property Appraiser of Orange County, Florida; SCOTT RANDOLPH, as the Tax Collector of Orange County, Florida; and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue, and his cause of action would state as follows:

1. This is an action to contest the 2024 ad valorem property tax assessments of certain real property owned by Plaintiff located in Orange County, Florida, the taxes based on those assessments, and for injunctive relief.

2. The Court is vested with jurisdiction over this action, pursuant to Chapter 194, Florida Statutes.

3. Matthew Levin and Morgan Murray, husband and wife (hereinafter "Plaintiff"), own real property located in Orange County, Florida, consisting of one single family residence

located at 15212 Farm Stand Ct Winter Garden, FL 34787 ("Parcel"). The valuation of the Parcel for ad valorem tax purposes is the subject of this action.

4. The Parcel is more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Number: 21-22-27-6080-00-110.

5. The Defendant, AMY MERCADO, is the Property Appraiser of Orange County, Florida (hereinafter the "Property Appraiser"), and is sued herein in her official capacity, and not individually, under Section 194.181(2), Florida Statutes.

6. The Defendant, SCOTT RANDOLPH, is the Tax Collector of Orange County, Florida, (hereinafter the "Tax Collector"), and is sued herein in his official capacity, and not individually, under Section 194.181(3), Florida Statutes. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of the Parcel. The Tax Collector is joined as a nominal party defendant for the purpose of providing timely notice of this action and to provide this Court with jurisdiction over the Tax Collector to direct a refund of taxes paid upon granting of the relief requested.

7. The Defendant, JIM ZINGALE, is the Executive Director of the Florida Department of Revenue, (hereinafter the "DOR"), and is sued herein in his official capacity, and not individually, under Section 194.181(5).

8. This Court has jurisdiction of this matter pursuant to Section 194.171(1) of the Florida Statutes.

9. Venue for this action lies in Orange County, Florida pursuant to Section 194.171(1) of the Florida Statutes.

10. Plaintiff is now, and was on January 1, 2024, responsible for the property taxes on the Parcel.

11. This action has been timely filed, and all conditions precedent to the filing of this suit have been satisfied.

12. This is an action by Plaintiff contesting the legality and validity of the 2024 ad valorem assessment (market value and assessed value) on the aforesaid tax Parcel.

13. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of the Parcel in accordance with Florida law.

14. The Parcel for which Plaintiff is responsible for property taxes is subject to assessment by the Property Appraiser for ad valorem tax purposes. Section 192.001(12) of the Florida Statutes defines "real property" to mean "land, buildings, fixtures and all other improvements to land."

15. As of the filing of this action, and following the revaluation of the Parcel by the Value Adjustment Board ("VAB") pursuant to a December 18, 2024 decision, the market value and assessed value assigned to the Parcel for 2024 is \$1,667,000¹.

16. This assessment of the Parcel exceeds the just and fair market value of the Parcel, is unlawful, invalid and/or is not within the range of reasonable assessments because:

a. Section 193.011 of the Florida Statutes was not properly or lawfully considered by the Property Appraiser;

b. The Property Appraiser has unlawfully, systematically, and intentionally substituted his own assessment policy instead of following the mandates of Section 193.011 of the Florida Statutes and the Florida Constitution with regard to valuing real property for ad valorem tax purposes;

¹ Before the VAB adjustment, the market value assigned to the Parcel for 2024 was \$1,846,446 and the assessed value assigned to the Parcel for 2024 was \$1,825,396.

c. The assessment is discriminatory in that the assessment is at a higher valuation than other taxable property of like class, nature, character, use, and condition located in Orange County, Florida;

d. The method of assessment used by the Property Appraiser was unrealistic, unjust, excessive, arbitrary, and is in violation of the general laws of the State of Florida cited above and Article I Section 4 and Article VII of the Florida Constitution, and violates the valuation methods and practices set forth in the Uniform Standards of Professional Appraisal Practice (USPAP).

17. As a result of the foregoing over-valuation of the Parcel, the 2024 market value and assessed value greatly exceeds the just value of the Parcel, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on the Parcel had it been properly assessed.

18. Plaintiff made a good faith payment of taxes due on Parcel for 2024, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Verification of payment of the taxes to the Tax Collector on the Parcel is attached as **Exhibit "A"**.

19. Plaintiff has complied with all conditions precedent to the filing of this action.

WHEREFORE, Plaintiff respectfully prays for the Court to render a judgment decreeing as follows:

a. that the market value and assessed value of the Parcel for 2024 exceeds just value and/or the Parcel was unlawfully, unequally, and/or invalidly over-assessed for 2024;

b. that the Court establish and declare the lawful amount of the 2024 assessed value and market value, or in the alternative, that the Court remand this assessment to the Property

Appraiser with instructions to comply with the provisions of the Florida Statutes and Florida Constitution;

c. that the 2024 assessment and the resulting taxes be set aside to the extent the same exceeds the just or fair market value of the Parcel;

d. issuing a mandatory injunction against the Property Appraiser requiring him to reduce the assessments of the Parcel to sums which this Court finds to be just value;

e. recalculating the taxes based on an assessment equal to the declared just value of the Parcel;

f. that the judgment further decree that Plaintiff is entitled to a refund of taxes paid to the extent that the amount previously paid exceeds the amount of taxes which would be owed on a corrected assessment, and such tax refund shall be promptly paid by the Tax Collector within thirty (30) days of entry of a Final Judgment by this Court along with any statutory interest; and

g. awarding costs in favor of Plaintiff, pursuant to Section 194.192, Florida Statutes; and

h. for such other and further relief as the Court may deem just and proper, as well as costs of this action.

JIMERSON BIRR, P.A.

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