

IN THE CIRCUIT COURT OF THE FIFTH
JUDICIAL CIRCUIT IN AND FOR LAKE
COUNTY, FLORIDA

CASE NO. 2024-CA-002219

MK & AD LAND INVESTMENTS LLC,

Plaintiff,

vs.

CAREY BAKER, as the Property Appraiser of
Lake County, Florida; DAVID W. JORDAN, as
the Tax Collector of Lake County, Florida; and
JIM ZINGALE, as the Executive Director of the
Florida Department of Revenue,

Defendants.

COMPLAINT

COMES NOW the Plaintiff, MK & AD LAND INVESTMENTS LLC, by and through its undersigned attorneys, and sues the Defendants, CAREY BAKER, as the Property Appraiser for Lake County, Florida (hereinafter the "Property Appraiser"); DAVID W. JORDAN, as the Tax Collector for Lake County, Florida (hereinafter the "Tax Collector"); and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue (hereinafter the "DOR"), and, as its causes of action, the Plaintiff would state as follows:

FACTS COMMON TO ALL COUNTS

1. The Plaintiff, MK & AD LAND INVESTMENTS LLC, (hereinafter "Plaintiff" or "MK & AD") owns real property located in Lake County, Florida, the valuation of which property for ad valorem tax purposes is the subject matter of this action.

2. The Plaintiff's property consists of four tax parcels comprising of vacant commercial properties in Lake County, Florida (collectively identified as "the subject properties").

3. The Property Appraiser used the same improper methodology in valuing each of these parcels for 2024.

4. Each of the Counts of this Complaint contains identical claims regarding improper assessment methodology and over-assessment of the subject properties.

5. While each of the parcels will be addressed separately, the commonality of the ownership, location, and claims against the 2024 assessments justify trying these matters together for purposes of judicial economy and efficiency.

**COUNT I - CHALLENGE OF 2024 AD VALOREM ASSESSMENT ON
TAX PARCEL NO. 34-19-27-0001-000-00100**

6. This is an action brought by Plaintiff, as owner of the subject real property and the party responsible for the payment of the ad valorem taxes thereon.

7. This is an appeal of the 2024 ad valorem assessment on the subject parcel located at State Road 46, Mount Dora, Florida 32757. This property is identified as Tax Parcel No. 34-19-27-0001-000-00100.

8. This action is brought pursuant to Sections 194.171 and 194.181 of the Florida Statutes.

9. The Defendants in this Count are CAREY BAKER, as Property Appraiser of Lake County, Florida; DAVID W. JORDAN, as Tax Collector of Lake County, Florida; and JIM ZINGALE, as Executive Director of the Florida Department of Revenue.

10. The Defendant, CAREY BAKER, is sued herein in his official capacity as Property Appraiser of Lake County, Florida, and not individually.

11. The Defendant, DAVID W. JORDAN, is sued herein in his official capacity as Tax Collector of Lake County, Florida, and not individually.

12. The Defendant, JIM ZINGALE, is sued herein in his official capacity as Executive Director of the Florida Department of Revenue, and not individually.

13. This is a suit to contest the 2024 ad valorem assessment imposed on Tax Parcel No. 34-19-27-0001-000-00100 (hereinafter referred to as "Parcel 1").

14. Plaintiff is now, and was on January 1, 2024, responsible for the property taxes on Parcel 1 located in Lake County, the legal description of which is contained in the Property Appraiser's records as listed in Paragraph 7 above.

15. The Lake County Property Appraiser certified its tax roll for 2024 on October 4, 2024.

16. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff's parcel in accordance with Florida law.

17. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of Plaintiff's property. 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 the relief requested herein.

18. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

19. The real property owned by Plaintiff 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."

20. As of the filing of this action, the market value assigned to Parcel 1 for 2024 is \$1,417,878. The assessed value assigned to Parcel 1 for 2024 is also \$1,417,878.

21. This assessment exceeds the just and fair market values of Parcel 1, and is unlawful and/or invalid because:

- (a) Section 193.011 of the Florida Statutes was not properly or lawfully considered by the Property Appraiser, particularly subsection 193.011(2);
- (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;
- (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 Lake County, Florida;
- (d) The assessment is arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Lake County, Florida;
- (e) The assessment includes the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) 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).

22. As a result of the foregoing over-valuation, the 2024 market value and assessed value greatly exceeds the just value of Parcel 1, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on Parcel 1 had it been properly assessed.

23. Plaintiff has paid a good faith (75%) amount of taxes due on Parcel 1 for 2024, less the 3% discount for early payment in December, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Attached hereto as part of Composite Exhibit "A" is a copy of the receipt from the Tax Collector evidencing payment of these taxes.

24. Plaintiff has performed all conditions precedent to the bringing of this action.

WHEREFORE, the Plaintiff, MK & AD LAND INVESTMENTS LLC, respectfully prays for the Court to render a judgment decreeing (a) that the assessed value and market value of Parcel 1 for 2024 exceeds just value and/or Parcel 1 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 the 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 Parcel 1; and (d) that Plaintiff, MK & AD LAND INVESTMENTS LLC, 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. Further, Plaintiff, MK & AD LAND INVESTMENTS LLC, would request that it be granted

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

**COUNT II - CHALLENGE OF 2024 AD VALOREM ASSESSMENT ON
TAX PARCEL NO. 34-19-27-0200-004-00100**

25. This is an action brought by Plaintiff, as owner of the subject real property and the party responsible for the payment of the ad valorem taxes thereon.

26. This is an appeal of the 2024 ad valorem assessment on the subject parcel located at State Road 46, Mount Dora, Florida 32757. This property is identified as Tax Parcel No.34-19-27-0200-004-00100.

27. This action is brought pursuant to Sections 194.171 and 194.181 of the Florida Statutes.

28. The Defendants in this Count are CAREY BAKER, as Property Appraiser of Lake County, Florida; DAVID W. JORDAN as Tax Collector of Lake County, Florida; and JIM ZINGALE, as Executive Director of the Florida Department of Revenue.

29. The Defendant, CAREY BAKER, is sued herein in his official capacity as Property Appraiser of Lake County, Florida, and not individually.

30. The Defendant, DAVID W. JORDAN, is sued herein in his official capacity as Tax Collector of Lake County, Florida, and not individually.

31. The Defendant, JIM ZINGALE, is sued herein in his official capacity as Executive Director of the Florida Department of Revenue, and not individually.

32. This is a suit to contest the 2024 ad valorem assessment imposed on Tax Parcel No. 34-19-27-0200-004-00100 (hereinafter referred to as "Parcel 2").

33. Plaintiff is now, and was on January 1, 2024, responsible for the property taxes on Parcel 2 located in Lake County, the legal description of which is contained in the Property Appraiser's records as listed in Paragraph 26 above.

34. The Lake County Property Appraiser certified its tax roll for 2024 on October 4, 2024.

35. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff's parcel in accordance with Florida law.

36. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of Plaintiff's property. 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 the relief requested herein.

37. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

38. The real property owned by Plaintiff 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."

39. As of the filing of this action, the market value assigned to Parcel 2 for 2024 is \$700,110. The assessed value assigned to Parcel 2 for 2024 is also \$700,110.

40. This assessment exceeds the just and fair market values of Parcel 2, and is unlawful and/or invalid 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;

- (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 Lake County, Florida;
- (d) The assessment is arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Lake County, Florida;
- (e) The assessment includes the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) 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).

41. As a result of the foregoing over-valuation, the 2024 market value and assessed value greatly exceeds the just value of Parcel 2, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on Parcel 2 had it been properly assessed.

42. Plaintiff has paid a good faith (75%) amount of taxes due on Parcel 2 for 2024, less the 3% discount for early payment in December, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Attached

hereto as part of Composite Exhibit "A" is a copy of the receipt from the Tax Collector evidencing payment of these taxes.

43. Plaintiff has performed all conditions precedent to the bringing of this action.

WHEREFORE, the Plaintiff, MK & AD LAND INVESTMENTS LLC, respectfully prays for the Court to render a judgment decreeing (a) that the assessed value and market value of Parcel 2 for 2024 exceeds just value and/or Parcel 2 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 the 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 Parcel 2; and (d) that Plaintiff, MK & AD LAND INVESTMENTS LLC, 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. Further, Plaintiff, MK & AD LAND INVESTMENTS LLC, would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

**COUNT III - CHALLENGE OF 2024 AD VALOREM ASSESSMENT ON
TAX PARCEL NO. 34-19-27-0100-00E-00200**

44. This is an action brought by Plaintiff, as owner of the subject real property and the party responsible for the payment of the ad valorem taxes thereon.

45. This is an appeal of the 2024 ad valorem assessment on the subject parcel located at Buttercup Road, Mount Dora, Florida 32757. This property is identified as Tax Parcel No. 34-19-27-0100-00E-00200.

46. This action is brought pursuant to Sections 194.171 and 194.181 of the Florida Statutes.

47. The Defendants in this Count are CAREY BAKER, as Property Appraiser of Lake County, Florida; DAVID W. JORDAN as Tax Collector of Lake County, Florida; and JIM ZINGALE, as Executive Director of the Florida Department of Revenue.

48. The Defendant, CAREY BAKER, is sued herein in his official capacity as Property Appraiser of Lake County, Florida, and not individually.

49. The Defendant, DAVID W. JORDAN, is sued herein in his official capacity as Tax Collector of Lake County, Florida, and not individually.

50. The Defendant, JIM ZINGALE, is sued herein in his official capacity as Executive Director of the Florida Department of Revenue, and not individually.

51. This is a suit to contest the 2024 ad valorem assessment imposed on Tax Parcel No. 34-19-27-0100-00E-00200 (hereinafter referred to as "Parcel 3").

52. Plaintiff is now, and was on January 1, 2024, responsible for the property taxes on Parcel 3 located in Orange County, the legal description of which is contained in the Property Appraiser's records as listed in Paragraph 45 above.

53. The Lake County Property Appraiser certified its tax roll for 2024 on October 4, 2024.

54. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff's parcel in accordance with Florida law.

55. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of Plaintiff's property. 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 the relief requested herein.

56. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

57. The real property owned by Plaintiff 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.”

58. As of the filing of this action, the market value assigned to Parcel 3 for 2024 is \$181,500. The assessed value assigned to Parcel 3 for 2024 is also \$181,500.

59. This assessment exceeds the just and fair market values of Parcel 3, and is unlawful and/or invalid 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;
- (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 Lake County, Florida;
- (d) The assessment is arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Lake County, Florida;

- (e) The assessment includes the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) 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).

60. As a result of the foregoing over-valuation, the 2024 market value and assessed value greatly exceeds the just value of Parcel 3, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on Parcel 3 had it been properly assessed.

61. Plaintiff has paid a good faith (75%) amount of taxes due on Parcel 3 for 2024, less the 3% discount for early payment in December, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Attached hereto as part of Composite Exhibit "A" is a copy of the receipt from the Tax Collector evidencing payment of these taxes.

62. Plaintiff has performed all conditions precedent to the bringing of this action.

WHEREFORE, the Plaintiff, MK & AD LAND INVESTMENTS LLC, respectfully prays for the Court to render a judgment decreeing (a) that the assessed value and market value of Parcel 3 for 2024 exceeds just value and/or Parcel 3 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 the 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 Parcel 3; and (d) that Plaintiff, MK & AD LAND INVESTMENTS LLC, 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. Further, Plaintiff, MK & AD LAND INVESTMENTS LLC, would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

**COUNT IV - CHALLENGE OF 2024 AD VALOREM ASSESSMENT ON
TAX PARCEL NO. 34-19-27-0100-00D-00100**

63. This is an action brought by Plaintiff, as owner of the subject real property and the party responsible for the payment of the ad valorem taxes thereon.

64. This is an appeal of the 2024 ad valorem assessment on the subject parcel located at 3rd Avenue, Mount Dora, Florida 32757. This property is identified as Tax Parcel No. 34-19-27-0100-00D-00100.

65. This action is brought pursuant to Sections 194.171 and 194.181 of the Florida Statutes.

66. The Defendants in this Count are CAREY BAKER, as Property Appraiser of Lake County, Florida; DAVID W. JORDAN as Tax Collector of Lake County, Florida; and JIM ZINGALE, as Executive Director of the Florida Department of Revenue.

67. The Defendant, CAREY BAKER, is sued herein in his official capacity as Property Appraiser of Lake County, Florida, and not individually.

68. The Defendant, DAVID W. JORDAN, is sued herein in his official capacity as Tax Collector of Lake County, Florida, and not individually.

69. The Defendant, JIM ZINGALE, is sued herein in his official capacity as Executive Director of the Florida Department of Revenue, and not individually.

70. This is a suit to contest the 2024 ad valorem assessment imposed on Tax Parcel No. 34-19-27-0100-00D-00100 (hereinafter referred to as "Parcel 4").

71. Plaintiff is now, and was on January 1, 2024, responsible for the property taxes on Parcel 3 located in Orange County, the legal description of which is contained in the Property Appraiser's records as listed in Paragraph 64 above.

72. The Lake County Property Appraiser certified its tax roll for 2024 on October 4, 2024.

73. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff's parcel in accordance with Florida law.

74. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of Plaintiff's property. 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 the relief requested herein.

75. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

76. The real property owned by Plaintiff 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."

77. As of the filing of this action, the market value assigned to Parcel 4 for 2024 is \$358,644. The assessed value assigned to Parcel 4 for 2024 is also \$358,644.

78. This assessment exceeds the just and fair market values of Parcel 4, and is unlawful and/or invalid 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;
- (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 Lake County, Florida;
- (d) The assessment is arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Lake County, Florida;
- (e) The assessment includes the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) 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).

79. As a result of the foregoing over-valuation, the 2024 market value and assessed value greatly exceeds the just value of Parcel 4, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on Parcel 4 had it been properly assessed.

80. Plaintiff has paid a good faith (75%) amount of taxes due on Parcel 4 for 2024, less the 3% discount for early payment in December, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Attached hereto as part of Composite Exhibit "A" is a copy of the receipt from the Tax Collector evidencing payment of these taxes.

81. Plaintiff has performed all conditions precedent to the bringing of this action.

WHEREFORE, the Plaintiff, MK & AD LAND INVESTMENTS LLC, respectfully prays for the Court to render a judgment decreeing (a) that the assessed value and market value of Parcel 4 for 2024 exceeds just value and/or Parcel 4 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 the 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 Parcel 4; and (d) that Plaintiff, MK & AD LAND INVESTMENTS LLC, 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.

Further, Plaintiff, MK & AD LAND INVESTMENTS LLC, would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

LOWNDES, DROSDICK, DOSTER, KANTOR &
REED, P.A.

By: */s/ S. Brendan Lynch* _____

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