

IN THE CIRCUIT COURT OF THE TENTH  
JUDICIAL CIRCUIT IN AND FOR POLK  
COUNTY, FLORIDA

CASE NO. 2025-CA-002284

MRE PROPOCO, LP,

Plaintiff,

vs.

NEIL COMBEE, as the Property Appraiser of  
Polk County, Florida; JOE E. TEDDER, as the  
Tax Collector of Polk County, Florida; and JIM  
ZINGALE, as the Executive Director of the  
Florida Department of Revenue,

Defendants.

/

**COMPLAINT**

COMES NOW the Plaintiff, MRE PROPCO LP, by and through its undersigned attorneys, and sues the Defendants, NEIL COMBEE, as the Property Appraiser for Polk County, Florida; JOE G. TEDDER, as the Tax Collector for Polk County, Florida; and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue, and, as its cause of action, would state as follows:

1. The Plaintiff, MRE PROPCO LP, (hereinafter "Plaintiff") owns real property located in Polk County, Florida, the valuation of which property for ad valorem tax purposes is the subject matter of this action.

2. The Plaintiff's property is more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Number ("the subject property"): 25-28-05-319500-005501.

3. The Defendant, NEIL COMBEE, is the Property Appraiser for Polk County, Florida (hereinafter the "Property Appraiser"), and is sued herein in his official capacity, and not individually.

4. The Defendant, JOE G. TEDDER, is the Tax Collector for Polk County, Florida (hereinafter the "Tax Collector"), and is sued herein in his official capacity, and not individually.

5. 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.

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

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

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

9. The Polk County Value Adjustment Board issued its Final Decision on the subject property on April 17, 2025. This Final Decision was mailed on April 21, 2025.

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

11. 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.

12. 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.

13. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of the 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.

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

15. 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."

16. Upon information and belief, the Property Appraiser has assessed more than just the real property and has, in fact, also assessed ad valorem taxes on the going concern value and business value of this parcel.

17. As of the filing of this action, the market value assigned to the subject property for 2024 is \$62,677,309. The assessed value assigned to the subject property for 2024 is also \$62,677,309.

18. This assessment exceeds the just and fair market value of the subject property, 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 Polk 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 Polk County, Florida;
- (e) 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); and/or
- (f) The assessment includes the value of certain intangible property, in further violation of Article VII, Section 1(a) of the Florida Constitution.

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

20. Plaintiff has paid the taxes due on the subject property for 2024, less the 4% discount for early payment in November, 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 this parcel is attached hereto as Exhibit "A" and incorporated herein by this reference.

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

WHEREFORE, the Plaintiff, MRE PROPCO LP, prays for the Court to render a judgment decreeing (a) that the assessed value and market value of the subject property for 2024 exceeds just value and/or the subject property 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 the subject property; (d) that the judgment further decree that Plaintiff, MRE PROPCO LP, 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 (e) that the Tax Collector is directed to refund to MRE PROPCO LP, any excess ad valorem taxes previously collected within thirty (30) days of entry of a Final Judgment by this Court, along with any interest. Further, MRE PROPCO LP 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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