

IN THE CIRCUIT COURT OF THE 15TH
JUDICIAL CIRCUIT IN AND FOR PALM BEACH
COUNTY, FLORIDA

CIVIL DIVISION

CASE NO.: 50-2022-CA-005228-XXXX-MB

MERIDIAN PARK VILLAGE LTD
PARTNERSHIP, a Florida Limited Partnership,

Plaintiff,

v.

DOROTHY JACKS, CFA, as Property Appraiser
of Palm Beach County, Florida, PALM BEACH
COUNTY, a political subdivision of the State of
Florida, and JIM ZINGALE, as Executive Director
of the State of Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff MERIDIAN PARK VILLAGE LTD PARTNERSHIP, ("Taxpayer") sues
Defendants DOROTHY JACKS, CFA, as Property Appraiser of Palm Beach County, Florida
("Property Appraiser"), Palm Beach County, a political subdivision of the State of Florida ("Palm
Beach County"); and Jim Zingale, Executive Director of the Department of Revenue of the State
of Florida ("Department of Revenue") and avers:

1. This is an action to contest an ad valorem tax assessment for the tax year 2021.
2. This Court has jurisdiction pursuant to Sections 194.036 and 194.171,
Florida Statutes.

COMPLAINT

MERIDIAN PARK VILLAGE LTD PARTNERSHIP v DOROTHY JACKS, CFA, et. al.

3. Venue is proper in Palm Beach County as the subject real property as described below, and the Property Appraiser are located in Palm Beach, Florida.

4. Taxpayer is a Florida limited partnership registered and conducting business in Palm Beach County, Florida.

5. The Property Appraiser is a duly elected official of Palm Beach County, Florida, and charged with the responsibility of discharging the duties of the Property Appraiser's office. The Property Appraiser is named as a party in accordance with Section 194.181(2), Florida Statutes.

6. Palm Beach County abolished the office of the tax collector and replaced it with the Department of Finance and Administrative Services Charter of Palm Beach County, Florida, section 3.06 (Rev. November 5, 2002). Accordingly, Palm Beach County is sued as a party to the action in accordance with section 194.181(3), Florida Statutes.

7. The Department of Revenue is named as a party 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.

8. Taxpayer was the owner of real property, and the party responsible under the law, for payment of the 2021 ad valorem taxes for the real property located in Palm Beach County, Florida assessed by Property Appraiser under Folio No. 00-43-45-05-18-002-0000 ("Property").

9. Property Appraiser certified the assessment of the Property for the year 2021 with both a market and assessed value of \$39,363,487.

10. The Property Appraiser's assessments are 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.

COMPLAINT

MERIDIAN PARK VILLAGE LTD PARTNERSHIP v DOROTHY JACKS, CFA, et. al.

11. 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 Palm Beach County, Florida.

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

13. Taxpayer has paid the taxes on the Property as required under Sections 194.171(3) and (4), Florida Statutes. Evidence of payment is appended hereto as **Exhibit "A."**

WHEREFORE, Plaintiff MERIDIAN PARK VILLAGE LTD PARTNERSHIP, demands judgment against the Defendants DOROTHY JACKS, CFA, as Property Appraiser of Palm Beach County, Florida; Palm Beach County, a political subdivision of the State of Florida; and Jim Zingale, as Executive Director of the Department of Revenue of the State of Florida, as follows:

a) 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 2021 tax year in compliance with Florida law;

b) 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, along with payment of interest due;

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

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

COMPLAINT

MERIDIAN PARK VILLAGE LTD PARTNERSHIP v DOROTHY JACKS, CFA, et. al.

CERTIFICATE OF SERVICE

I HERBY CERTIFY that undersigned counsel has electronically filed the foregoing document with the Clerk of the Court using the Florida Courts E-Portal, this 31st day of May, 2022. Pursuant to Fla. R. Jud. Adm. 2.516(b), I also certify that the foregoing document and the Civil Action Summons, have been, or will be, served on the Defendants.

STEARNS WEAVER MILLER
WEISSLER ALHADEFF & SITTERSON, P.A.

By: s/Darrell Payne
DARRELL WINSTON PAYNE, ESQ.
Florida Bar No.: 773300
Email: dpayne@stearnsweaver.com
Secondary: cveguilla@stearnsweaver.com
SABRINA W. ROBINSON, ESQ.
Florida Bar No.: 832359
Email: srobinson@stearnsweaver.com
Secondary: ifrometa@stearnsweaver.com
150 West Flagler Street, Suite 2200
Miami, Florida 33130
Telephone: 305-789-3200