

IN THE CIRCUIT COURT OF THE SEVENTEENTH JUDICIAL CIRCUIT  
IN AND FOR BROWARD COUNTY, FLORIDA  
CIVIL DIVISION

OCEANTIME, LLC,

Plaintiff,

Case No: CACE 25-000503

-vs-

Div: 25

MARTIN KIAR, as Property Appraiser,  
BROWARD COUNTY, as Tax Collector, and  
JIM ZINGALE, as Executive Director  
of the Florida Department of Revenue,  
Defendants \_\_\_\_\_ /

**COMPLAINT**

Plaintiff, OCEANTIME, LLC, a Florida Limited Liability Company, sues Defendants, MARTIN KIAR, as Property Appraiser of Broward County, Florida ("Appraiser"), BROWARD COUNTY, as Tax Collector of Broward County, Florida ("Collector"), and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue ("Dept of Revenue") and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year 2024, and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and Article V, Sections 5 and 20 of the Constitution of the State of Florida.

2. Plaintiff is the owner of certain real property located in Broward County, Florida, since November, 2003, identified as Parcel Folio No. 4943 18 01 0080, hereinafter referred to as the "Subject Property." Plaintiff is legally responsible for the payment of ad valorem tax which is levied against the subject property.

3. Appraiser, MARTIN KIAR, is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. BROWARD COUNTY, as Tax Collector, is a political subdivision of the State of Florida, and is a necessary party to this action pursuant to section 194.181(3), Florida Statutes, as it is responsible for the overall supervision of the collection of taxes for Broward County, Florida through its Records, Taxes and Treasury Division.

5. Defendant, JIM 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. The Property Appraiser assessed the Market Valuation for the subject property for ad valorem purposes for the tax year 2024 at \$1,510,910.00. The Property Appraiser's assessed valuation for taxation for the subject property was set at \$1,005,520.00. The Plaintiff instituted a

timely Value Adjustment Board appeal. Upon information and belief the final decision of the Value Adjustment Board has not, to date, been issued on whether to approve and adopt the written recommended decision of the special magistrate's dated November 29, 2024 and thereafter filed by the VAB Clerk on December 4, 2024. The Special Magistrate's written recommendation denied the relief requested by the Plaintiff in said appeal, to-wit: a reduction of the market valuation.

7. Plaintiff has paid the taxes in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "A."

8. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing his right to bring this action. Specifically, this action has been filed within the time period prescribed by Section 194.171(2), Florida Statutes.

9. The Market Value Assessment of \$1,510,910.00 is unlawful and invalid because the criteria in Section 193.011, Florida Statutes, were not considered properly.

10. The Market Value Assessment of \$1,510,910.00 exceeds just value and therefore violates both Florida Statute Section 193.011 and Article VII, Section 4 of the Florida Constitution.

11. Defendant, Property Appraiser, Martin Kiar's Assessment of the property is arbitrary based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County, Florida.

12. Defendant, Property Appraiser, Martin Kiar's failure to properly consider the factors set forth in Florida Statute Section 193.01 and all other Florida Statutes related thereto renders the total tax assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining property for just valuation of real property for ad valorem taxation purposes.

13. Plaintiff, as the Taxpayer, will be irreparable damaged if Defendants are permitted to keep the collection of the full tax based on the assessment described in paragraph 6 above and as shown on Exhibit A.

14. Defendants are liable for payment of all taxable costs pursuant to Florida Statutes section 194.192(1).

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the subject property, 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 further, that this Court enter an order directing Collector to cancel the original and the subsequent corrected bill and issue a new tax bill 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.

DATED this 13th day of January, 2025.

/s/

STEVEN DOBROFSKY, ESQ.

Attorney for Plaintiff

Florida Bar Number 247456

3208 N.E. 10<sup>th</sup> Street,

Pompano Beach, FL 33062

Tel: 954-822-8779

Fax: 312-568-4602

Email: [boats@turncenter.com](mailto:boats@turncenter.com)