IN THE CIRCUIT COURT IN AND FOR THE 11TH JUDICIAL CIRCUIT IN AND FOR MIAMI-DADE COUNTY, FLORIDA

PATRICK J. VENNE, Trustee of and for the 625 EDD REVOCABLE TRUST,

Plaintiffs

CASE NO: 2025-014332-CA-01

GENRAL JURISDICTION DIVISION

v.

JUDGE:

TOMAS REGALADO, as the Property Appraiser of Miami-Dade County, DARIEL FERNANDEZ, as the Tax Collector of Miami-Dade County, and JIM ZINGALE as the Executive Director of the Florida Department of Revenue,

Defendants.

_________________________________/

COMPLAINT

COMES NOW, Plaintiff, PATRICK J. VENNE, as Trustee of and for the 625 EDD Revocable Trust, and sues Defendants, TOMAS REGALADO, as Property Appraiser for Miami-Dade County, Florida ("REGALADO"), DARIEL FERNANDEZ, as Tax Collector of Miami-Dade County, Florida ("FERNANDEZ"), and, JIM ZINGALE, as Executive Director of The Florida Department of Revenue ("ZINGALE"), and alleges as follows:

1. This is an action to contest an ad valorem tax assessment for the tax year 2024 and to preserve Plaintiff's right to challenge the forthcoming 2025 assessment once it becomes final. This Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, Sections 5 and 20 of the Florida Constitution.

2. Plaintiff, PATRICK J. VENNE, is the duly appointed Trustee of and for the 625 EDD Revocable Trust, a trust established under the laws of the State of Florida, and brings this action solely in that capacity.

3. Defendant REGALADO, is the County Property Appraiser for Miami-Dade County, Florida. REGALADO is sued herein in his official capacity and is a necessary party to this action pursuant to Florida Statute §194.181(2).

4. Defendant, FERNANDEZ, is the County Tax Collector for Miami-Dade County, Florida. FERNANDEZ is sued herein in his official capacity and is a necessary party to this action pursuant to §194.181(3).

5. Defendant, ZINGALE, is the Executive Director of The Florida Department of Revenue. ZINGALE is sued herein in his official capacity and is a necessary party to this action pursuant to Florida Statute §194.181(5).

6. This Court has jurisdiction, pursuant to F.S. 194.171, to hear the issues raised in this controversy.

7. Plaintiffs have paid the tax in full pursuant to Florida Statute §194.171(3) and (4). Copy of the Plaintiff's payment is attached hereto as Plaintiff's Exhibit A.

8. Plaintiffs have performed all conditions precedent, which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by Florida Statute §194.171(2). Plaintiff acknowledges that the 2025 assessments are not yet final or certified for collection pursuant to §194.171, Florida Statutes. Plaintiff includes reference to the 2025 assessments to preserve its rights and intends to amend this Complaint as necessary upon certification of the 2025 tax roll.

9. Plaintiff, PATRICK J. VENNE, as Trustee of and for the 625 EDD Revocable Trust, holds legal title to and is the owner of certain real property located in Miami-Dade

County, Florida, identified by the Property Appraiser using Folio numbers 02-3232-011-0660 (the "Subject Property").

10. REGALADO estimated the Subject Property's 2024 just and assessed value for ad valorem purposes at: Market Value: $13,499,412; Assessed Value: $13,406,505 (hereinafter the "2024 Assessments"). REGALADO has also issued preliminary estimates for the 2025 just and assessed value at: Market Value: $13,481,795; Assessed Value: $13,481,795 (hereinafter the "Preliminary 2025 Assessments"), which will be subject to certification later in 2025.

11. The 2024 Assessments, and the Preliminary 2025 Assessments, once finalized and certified for collection, do not represent the just value of the Subject Property as of the January 1, 2024 and January 1, 2025 assessment dates, respectively, because they exceed market value and therefore violate Article VII, Section 4 of the Florida Constitution.

12. Defendant, REGALADO failed to comply with Section 193.011, Florida Statutes in assessing the Subject Property.

13. Defendant, REGALADO, has arbitrarily and discriminatorily, and not through inadvertence or error, assessed the Subject Property at higher values relatively and comparatively to all or substantially all other property within the same class and within Miami-Dade County.

14. Defendant, REGALADO, has arbitrarily and discriminatorily utilized appraisal practices which differ from the usual, customary and general appraisal practices applied to comparable property within the same class in the same County.

WHEREFORE, Plaintiff, PATRICK J. VENNE, as Trustee of and for the 625 EDD Revocable Trust, requests that this Court grant the following relief:

(a) That this Court take jurisdiction over this cause;

(b) That this Court enter an order setting aside the assessment on the Subject Property as excessive;

(c) That this Court establish the proper taxable assessments of the Subject Property for 2024 in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes;

(d) That this Court establish the proper taxable assessments of the Subject Property for 2025 in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes;

(e) That this Court enter an Order directing the appropriate Defendant to cancel the original tax bills and issue a new tax bill for 2024 in the proper assessed amount;

(f) That this Court Order the Defendant, FERNANDEZ, to refund to the Plaintiff the difference between the taxes paid by the Plaintiff for the 2024 tax year and the amount due under the assessment established by this Court for that year;

(g) That this Court Order the Defendant, FERNANDEZ, to refund to the Plaintiff the difference between the property taxes either paid, or to be paid by the Plaintiff for the 2025 tax year, once the 2025 assessment is finalized and certified for collection, and the amount due under the assessment established by this Court for that year;

(h) That this Court award Plaintiff statutory interest on any tax refunds due.

(i) That this Court assess costs against the Defendants pursuant to Florida Statute §194.192;

(j) That this Court award Plaintiff its reasonable attorney's fees as allowed by law; and

(k) That this Court award such other and further relief as may be just and proper.

DESIGNATION OF SERVICE E-MAIL ADDRESS

Pursuant to Fla. R. Civ. P. 1.080 and Fla. R. Jud. Admin. 2.516, undersigned counsel hereby designates his primary and secondary e-mail addresses for service of all papers and pleadings filed in this action as follows:

Primary Email Address: Seth@LubinLawFirm.com

Secondary Email Address: Seth@LubinTaxLaw.com

Dated this 25th day of July, 2025.

Respectfully Submitted By,

Attorney for Plaintiff

BY: ______________________

SETH D. LUBIN, ESQUIRE
2645 EXECUTIVE PARK DRIVE
SUITE 422
WESTON, FL 33331
(954) 660-3556 - OFFICE
SETH@LUBINLAWFIRM.COM
FLORIDA BAR NO. 870341