

IN THE CIRCUIT COURT OF THE TWENTIETH JUDICIAL CIRCUIT
IN AND FOR LEE COUNTY, FLORIDA
CIVIL DIVISION

PATRICK R. WATERHOUSE and
LINDSAY C. WATERHOUSE,

Plaintiffs,

Case No.: **2022-CA-005142**

v.

MATTHEW H. CALDWELL, as Property
Appraiser; NOELLE BRANNING as Tax
Collector and JIM ZINGALE, as the Executive
Director of the Florida Department of Revenue,

Defendants.

_____ /

COMPLAINT

Plaintiffs, PATRICK R. WATERHOUSE and LINDSAY C. WATERHOUSE ("Plaintiffs"), sue Defendants, MATTHEW H. CALDWELL as Property Appraiser ("Appraiser"), NOELLE BRANNING as Tax Collector ("Collector") and JIM ZINGALE ("Zingale") as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year **2022** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.

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

3. Collector is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

4. Defendant Zingale is sued in his official capacity as the Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

5. The real property which is the subject of this action, hereinafter referred to as the "Subject Property," is located at 1641 Jose Gaspar Drive, Lee County, Florida, identified by Appraiser using Account No. **11-43-20-05-00000-1230**.

6. Plaintiffs are husband and wife and own the Subject Property.

7. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Just Value</u>	<u>Assessed Value</u>
\$8,569,927	\$4,955,500

hereinafter, the ("assessment").

8. Plaintiffs have paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiffs' Exhibit "A."

9. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their rights to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

10. Appraiser failed to comply with section 193.011, Florida Statutes and professionally accepted appraisal practices in assessing the Subject Property.

11. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing 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 professionally accepted appraisal practices; direct the Collector to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiffs their 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.

/s/ Robert E. V. Kelley, Jr.

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