

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

GENERAL JURISDICTION DIVISION

CASE NO. 22-13539 CA 01

PEDRO J. GARCIA, as Property Appraiser
of Miami-Dade County, Florida,

Plaintiff,

vs.

COMPLAINT

HOTEL DE L'OPERA, LLC, a Florida
Limited Liability Company, and JIM
ZINGALE, as Executive Director of the State
of Florida Department of Revenue,

Defendants.

_____ /

Plaintiff, PEDRO J. GARCIA, as Property Appraiser of Miami-Dade County, Florida, files this Complaint against the above-named Defendants and alleges:

1. This is an action equitable in nature brought by Plaintiff in his official capacity as Property Appraiser of Miami-Dade County, Florida, to contest changes which the Miami-Dade County Value Adjustment Board (V.A.B.) made in the assessments of certain real property for purposes of ad valorem taxation for the year 2021.

2. This Court has jurisdiction of this equitable action pursuant to Sections 194.036 and 194.171, Florida Statutes. This action is timely filed and all conditions precedent to bringing this action have been met.

3. Defendant JIM ZINGALE, Executive Director of the State of Florida Department of Revenue ("ZINGALE"), is the official of the state government responsible for overall supervision of the assessment and collection of ad valorem taxes. ZINGALE is joined herein pursuant to Section 194.181(5), Florida Statutes, because the tax assessment, as reduced by the

V.A.B., is being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

4. As of January 1, 2021, Defendant HOTEL DE L'OPERA, LLC was the legal titleholder of record of the real property described by Tax Folio Nos. 01-3231-003-0660, 01-3231-003-0670, and 01-3231-003-0690 hereinafter referred to as the "Subject Property."

5. Defendant HOTEL DE L'OPERA, LLC was the taxpayer to whom the Subject Property was assessed for 2021 and was responsible for the payment of all ad valorem taxes levied thereon.

6. Plaintiff's 2021 assessments were arrived at by complying with Section 193.011 of the Florida Statutes, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices. Plaintiff legally arrived at his assessments, and his assessments represents just values for the Subject Property for 2021.

7. Defendant-Taxpayer filed petitions with the V.A.B. contesting Plaintiff's assessments. The petitions were heard by a Special Magistrate, who recommended reductions to amounts less than Plaintiff's assessments.

8. The V.A.B. adopted the recommendations of the Special Magistrate. Consequently, Plaintiff's assessments for the Subject Property were reduced in excess of the thresholds provided in Section 194.036(1)(b) as follows:

Folio	Agenda	Preliminary Market Value	VAB Recommended Market Value	VAB Result
01-3231-003-0660	21-35873	\$2,106,330	\$1,755,380	-\$350,950 -(16.66%)
01-3231-003-0670	21-35872	\$3,141,000	\$2,617,500	-\$523,500 -(16.67%)
01-3231-003-0690	21-35871	\$3,008,700	\$2,507,250	-\$501,450 -(16.67%)

9. Additionally, pursuant to Section 194.036(1)(a) of the Florida Statutes, the Plaintiff has determined and affirmatively asserts that the values approved by the V.A.B. are below just value, violate Florida Statutes, including Section 193.011, and violate Article VII, Section 4 of the Florida Constitution of 1968.

10. Furthermore, the V.A.B. reductions will incorrectly impact subsequent years' determination of assessed values pursuant to the application of Article VII, Section 4 of the Florida Constitution of 1968, and the implementing statutes, including Sections 193.155, 193.1554, and 193.1555 of the Florida Statutes.

WHEREFORE, Plaintiff prays that this Court:

1. Inquire into and determine the illegality of the tax assessments as reduced by the V.A.B.

2. Order that Plaintiff's assessments upon the Subject Property be reinstated and certified to the Miami-Dade County Tax Collector for the issuance of revised tax bills for the deficiency in taxes and interest, including all appropriate adjustments to subsequent years' market and/or assessed values, in accordance with Article VII, Section 4 of the Florida Constitution of 1968.

3. Order ZINGALE to approve Plaintiff's assessments of the Subject Property as reinstated by the Court.

4. Grant Plaintiff his costs and such other relief as is just and proper.

DESIGNATION OF E-MAIL ADDRESSES

Pursuant to Florida Rule of Judicial Administration 2.516, undersigned counsel hereby designates his/her primary and secondary e-mail addresses for purposes of e-mail service as follows:

Primary e-mail address: Mastrucc@miamidade.gov

Secondary e-mail address: Wilma.Morillo@miamidade.gov

Dated: July 22, 2022

Respectfully submitted,

GERALDINE BONZON-KEENAN
Miami-Dade County Attorney
Stephen P. Clark Center, Suite 2810
111 Northwest First Street
Miami, Florida 33128-1993

By: *s/Michael J. Mastrucci*
Michael J. Mastrucci
Assistant County Attorney
Florida Bar No. 86130
Email: Mastrucc@miamidade.gov
Telephone: (305) 375-5151