

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

PGT INNOVATIONS, LLC and
ALL GLASS PRODUCTION LLC,

Plaintiffs,

v.

Case No.:

MARTY KIAR, as Broward County
Property Appraiser; BROWARD COUNTY, a
political subdivision of the State of Florida;
and JIM ZINGALE, as the Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiffs, PGT INNOVATIONS, LLC, a foreign limited liability company, and ALL GLASS PRODUCTION LLC, a Florida limited liability company (“Plaintiffs”), sue Defendants, ~~MARTY KIAR, as Broward County Property Appraiser; BROWARD COUNTY, a political subdivision of the State of Florida, and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue (“Defendants”)~~ and allege:

Jurisdiction, Parties, and Venue

1. This is an action for equitable and statutory relief to contest an ad valorem tax assessment on tangible personal property for the 2024 tax year. This Court has jurisdiction pursuant to Section 194.171(1), Florida Statutes, and Article V, Sections 5 and 20 of the Florida Constitution.

2. Plaintiff, PGT INNOVATIONS, LLC, (“PGT Innovations”) is a foreign limited liability company authorized to conduct business in Florida and which owns certain tangible

personal property located at 20351 Sheridan St., Pembroke Pines, FL 33332 (the “Subject Property”).

3. Plaintiff, ALL GLASS PRODUCTION LLC, (“All Glass”) is a limited liability company authorized to conduct business in Florida and which as of January 1, 2024 owned the Subject Property.

4. On or around September 29, 2024, PGT Innovations purchased the Subject Property from All Glass. Because both Plaintiffs owned the Subject Property during the tax year, both PGT Innovations and All Glass have standing to bring this suit to contest the 2024 ad valorem tax assessments for tangible personal property on the Subject Property.

5. Defendant, Marty Kiar, as Broward County Property Appraiser (“Property Appraiser”), lawfully holds the office of Property Appraiser of Broward County, Florida. Property Appraiser is sued in his official capacity and is a necessary party to this action pursuant to Section 194.181(2), Florida Statutes.

6. Defendant, Broward County, a political subdivision of the State of Florida (“Tax Collector”), is charged under the law with collecting the ad valorem tax assessment and is a necessary party to this action pursuant to Section 194.181(3), Florida Statutes.

7. Defendant, Jim Zingale, is sued in his official as 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 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. Venue is proper in Broward County, Florida as the cause of action accrued in Broward County, the Property is located within Broward County, and because this lawsuit is brought pursuant to Section 194.171(1), Florida Statutes.

9. Plaintiffs file this action to contest the assessment of ad valorem taxes for tangible personal property for 2024 upon the Subject Property.

10. Plaintiffs contend that no tax is due on the Subject Property for 2024.

11. Plaintiffs have performed all conditions precedent to the filing of this action, including the timely filing of this action pursuant to Section 194.171(2), Florida Statutes, based upon the Property Appraiser's certification of the tax roll on October 23, 2024.

12. Plaintiffs have retained the law firm of Shumaker, Loop & Kendrick, LLP to represent them in this action, and Plaintiffs are obligated to pay reasonable attorney's fees and costs for Shumaker, Loop & Kendrick, LLP's services in this matter.

General Allegations

13. Property Appraiser assessed the Subject Property for ad valorem purposes in 2024 in the amount of \$16,318,097.00 as the taxable value.

14. Based on that assessment, Tax Collector demanded payment for ad valorem taxes in the amount of Three Hundred Eight Thousand, Two Hundred Sixty-Seven and 02/100 dollars (\$308,267.02) if paid in full by the last business day of March 2025, or in alternative lesser amounts if paid prior to such date.

15. The assessment of the Subject Property is unlawful and invalid because the Subject Property qualifies as "construction work in progress" that has not been substantially completed pursuant to the definition in Section 192.001(11)(d), Florida Statutes.

16. Section 192.042(2), Florida Statutes provides "construction work in progress shall have no value placed thereon until substantially completed as defined in s. 192.001(11)(d)."

17. Accordingly, the Subject Property has no value upon which to be assessed ad valorem tax.

18. The assessment of the Subject Property is also unlawful and invalid because Property Appraiser failed to properly consider one or more of the factors enumerated in Section 193.011, Florida Statutes.

19. The assessment of the Subject Property is unlawful and invalid because Property Appraiser failed to properly apply the Tangible Personal Property Appraisal Guidelines promulgated by the Florida Department of Revenue.

20. Additionally, Property Appraiser's assessment of the Subject Property was arbitrarily based on appraisal practices which are different from the appraisal practices generally applied by the Property Appraiser to comparable tangible personal property within the same class within Broward County.

21. Property Appraiser's assessment exceeds the just value and, therefore, violates Article VII, Section 4 of the Florida Constitution.

22. Property Appraiser's failure to properly consider the factors set forth in Sections 192.001(11)(d), Section 192.042(2), and 193.011, Florida Statutes and all other Florida Statutes relating thereto renders the assessment inaccurate, illegal, arbitrary, and violative of established requirements of law in determining the just valuation of real property for ad valorem taxation purposes.

WHEREFORE, Plaintiffs PGT INNOVATIONS, LLC and ALL GLASS PRODUCTION LLC demand that this Court take jurisdiction over this cause and further demands judgment as follows:

- a. setting aside the 2024 assessment on the Subject Property;
- b. establishing the proper 2024 assessment for the Subject Property in conformance with applicable Florida law;

- c. directing Defendant, Broward County, to cancel the original bills and issue new bills in the reassessed amounts;
- d. awarding Plaintiffs their costs incurred in bringing this action pursuant to Section 194.192(1), Florida Statutes; and
- e. granting Plaintiffs such other and further relief as deemed just and equitable.

Dated: December 19, 2024

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