

IN THE CIRCUIT COURT OF THE NINTH
JUDICIAL CIRCUIT IN AND FOR ORANGE
COUNTY, FLORIDA

CASE NO. 2025-CA-004809-O

PRESBYTERIAN RETIREMENT
COMMUNITIES, INC.,

Plaintiff,

vs.

AMY MERCADO, as the Property Appraiser of
Orange County, Florida; SCOTT RANDOLPH,
as the Tax Collector of Orange County, Florida;
and JIM ZINGALE, as the Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

COMES NOW the Plaintiff, PRESBYTERIAN RETIREMENT COMMUNITIES, INC., by and through its undersigned attorneys, and sues the Defendants, AMY MERCADO, as the Property Appraiser for Orange County, Florida (hereinafter the "Property Appraiser"); SCOTT RANDOLPH, as the Tax Collector for Orange County, Florida (hereinafter the "Tax Collector"); and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue (hereinafter the "DOR"), and, as its causes of action, the Plaintiff would state as follows:

1. Plaintiff, PRESBYTERIAN RETIREMENT COMMUNITIES, INC., (hereinafter "Plaintiff") owns real property located in Orange County, Florida, the valuation of which property for ad valorem tax purposes is the subject matter of this action. This property consists of a senior living facility located at 70 S. Lucerne Circle W., Orlando, FL 32801 commonly known as Westminster Towers.

2. The parcel is more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Number ("the subject property"): 35-22-29-9215-01-000.

3. The Defendant, AMY MERCADO, is sued herein in her official capacity as the Property Appraiser of Orange County, Florida and not individually (hereinafter the "Property Appraiser").

4. The Defendant, SCOTT RANDOLPH, is sued herein in his official capacity as the Tax Collector for Orange County, Florida and not individually (hereinafter the "Tax Collector").

5. The Defendant, JIM ZINGALE, is sued herein in his official capacity as the Executive Director of the Florida Department of Revenue and not individually (hereinafter the "DOR").

6. This Court has jurisdiction of this matter pursuant to Section 194.171(1) of the Florida Statutes.

7. Venue for this action lies in Orange County, Florida pursuant to Section 194.171(1) of the Florida Statutes.

8. Plaintiff is now, and was on January 1, 2024, responsible for the property taxes on the subject property located in Orange County, the legal description of which is contained in the Property Appraiser's records as listed in Paragraph 2 above.

9. The Orange County Value Adjustment Board issued its Final Decision on the subject property on April 17, 2025. The Final Decision was also mailed on April 17, 2025.

10. This action has been timely filed, and all conditions precedent to the filing of this suit have been satisfied.

11. This is an action by Plaintiff contesting the legality and validity of the 2024 ad valorem assessment (market value and assessed value) on the aforesaid tax parcel.

12. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff's parcel in accordance with Florida law.

13. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of Plaintiff's property. The Tax Collector is joined as a nominal party defendant for the purpose of providing timely notice of this action and to provide this Court with jurisdiction over the Tax Collector to direct a refund of taxes paid upon granting the relief requested herein.

14. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

15. The real property owned by Plaintiff is subject to assessment by the Property Appraiser for ad valorem tax purposes. Section 192.001(12) of the Florida Statutes defines "real property" to mean "land, buildings, fixtures, and all other improvements to land."

16. As of the filing of this action, the market value assigned to the subject property for 2024 is \$29,202,377. The assessed value assigned to the subject property for 2024 is also \$29,202,377. There is an exemption in the amount of \$8,760,713 applied to the property for taxation purposes for 2024.

17. This assessment exceeds the just and fair market values of the subject property, and is unlawful and/or invalid because:

- (a) Section 193.011 of the Florida Statutes was not properly or lawfully considered by the Property Appraiser;
- (b) The Property Appraiser has unlawfully, systematically, and intentionally substituted her own assessment policy instead of following the mandates of Section 193.011 of the Florida Statutes

and the Florida Constitution with regard to valuing real property for ad valorem tax purposes;

- (c) The assessment is discriminatory in that the assessment is at a higher valuation than other taxable property of like class, nature, character, use, and condition located in Orange County, Florida;
- (d) The assessment is arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Orange County;
- (e) The assessment includes the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) The method of assessment used by the Property Appraiser was unrealistic, unjust, excessive, arbitrary, and is in violation of the general laws of the State of Florida cited above and Article I, Section 4 and Article VII of the Florida Constitution, and violates the valuation methods and practices set forth in the Uniform Standards of Professional Appraisal Practice (USPAP).

18. As a result of the foregoing over-valuation, the 2024 market value and assessed value greatly exceeds the just value of the subject property, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on the subject property had it been properly assessed.

19. Plaintiff has paid the taxes due on the subject property for 2024, less the 4% discount for early payment in November, but payment of these taxes is not an admission that the

tax was due and does not prejudice the right to bring this action. Verification of payment of these taxes to the Tax Collector on this parcel is attached hereto as Exhibit "A" and incorporated herein by this reference.

20. Plaintiff has complied with all conditions precedent to the filing of this action.

WHEREFORE, Plaintiff, PRESBYTERIAN RETIREMENT COMMUNITIES, INC., prays for the Court to render a judgment decreeing (a) that the assessed value and market value of the subject property for 2024 exceeds just value and/or the subject property was unlawfully, unequally, and/or invalidly over-assessed for 2024; (b) that the Court establish and declare the lawful amount of the 2024 assessed value and market value or, in the alternative, that the Court remand this assessment to the Property Appraiser with instructions to comply with the provisions of the Florida Statutes and the Florida Constitution; (c) that the 2024 assessment and the resulting taxes be set aside to the extent the same exceeds the just or fair market value of the property; and (d) that Plaintiff, PRESBYTERIAN RETIREMENT COMMUNITIES, INC., is entitled to a refund of taxes paid to the extent that the amount previously paid exceeds the amount of taxes which would be owed on a corrected assessment, and such tax refund shall be promptly paid by the Tax Collector within thirty (30) days of entry of a Final Judgment by this Court, along with any statutory interest. Further, Plaintiff, PRESBYTERIAN RETIREMENT COMMUNITIES, INC., would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

LOWNDES, DROSDICK, DOSTER, KANTOR &
REED, P.A.

By: /s/ S. Brendan Lynch

S. Brendan Lynch
Florida Bar No. 0048124
215 North Eola Drive
Post Office Box 2809
Orlando, Florida 32802-2809

(407) 418-6461
(407) 843-4444 [Fax]
brendan.lynch@lowndes-law.com
lit.control@lowndes-law.com
tracy.kennison@lowndes-law.com
Counsel for Plaintiff

0215109\201148\14795502v1