

IN THE CIRCUIT COURT OF THE 11<sup>th</sup>  
JUDICIAL CIRCUIT IN AND FOR  
MIAMI-DADE COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

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

CASE NO. 2021-016796 CA 27

Plaintiff,

vs.

**COMPLAINT**

UNIVISION MANAGEMENT CO.; and  
JIM ZINGALE, as Executive Director of the  
State of Florida Department of Revenue,

Defendants.

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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 a change which the Miami-Dade County Value Adjustment Board (“VAB”) made in the assessment of certain tangible personal property for purposes of ad valorem taxation for the year 2020.

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 VAB, 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, 2020, Defendant UNIVISION MANAGEMENT CO. (“Taxpayer”) was the legal titleholder of record of the tangible personal property described by Tax Folio Nos 40-351253 and 40-351286 (the “Subject Property”).

5. Defendant Taxpayer was the taxpayer to whom the Subject Property was assessed for 2020 and was responsible for the payment of all ad valorem taxes levied thereon.

6. Property Appraiser's 2020 assessment was arrived at by complying with sections 193.011 and 193.016 of the Florida Statutes, all other applicable statutory requirements, and professionally accepted appraisal practices. Plaintiff legally arrived at his assessment, and his assessment represents just value for the Subject Property for 2020.

7. Defendant Taxpayer filed a petition with the VAB contesting Property Appraiser's assessment. The petition was heard by a Special Magistrate, who recommended reductions to amounts less than Property Appraiser's assessment.

8. The VAB adopted the recommendation of the Special Magistrate. Consequently, the Property Appraiser's assessment was reduced from a combined total value of \$6,834,114, to a combined total value of \$3,826,536, a reduction in excess of the thresholds provided in section 194.036(1)(b). Specifically, tax folio 40-351253 had a preliminary total value of \$4,990,657, and was reduced by the VAB to \$2,764,624. And, tax folio 40-351286 had a preliminary total value of \$1,843,457, and was reduced by the VAB to \$1,061,912.

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 VAB are below just value and violate Florida Statutes, including section 193.011.

WHEREFORE, the Property Appraiser respectfully prays this Court enter an order:

- a. finding that the Property Appraiser’s total value assessments for the contested tax year were determined by an appraisal methodology that complies with the criteria of section 193.011 and professionally accepted appraisal practices;
- b. finding that the VAB’s adjusted assessments do not represent the just values of the Subject Property; and are arbitrarily based on appraisal practices that are different

from the appraisal practices generally applied by the Property Appraiser to comparable property within Miami-Dade County;

- c. reinstating and certifying the Property Appraiser's assessment for tax year 2020;
- d. directing the Department to approve the Property Appraiser's assessment for tax year 2020;
- e. directing the Tax Collector to issue revised tax bills for the deficiency, if any, in outstanding taxes and interest for tax year 2020 in accordance with §194.192, Fla. Stat.;
- f. awarding all of the Property Appraiser's costs pursuant to §194.192, Fla. Stat.; and
- g. granting such other and further relief as this Court deems 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: ileanac@miamidade.gov

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Respectfully submitted,

**GERALDINE BONZON-KEENAN**  
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