

IN THE CIRCUIT COURT OF THE 17TH  
JUDICIAL CIRCUIT IN AND FOR  
BROWARD COUNTY, FLORIDA

REBE 770, LLC, a Florida limited liability  
company,

CASE NO. CACE-22-018238

Plaintiff,

vs.

**COMPLAINT**

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

Defendants.

Plaintiff, REBE 770, LLC (“Taxpayer”), sues Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida (“Property Appraiser”), Broward County, a political subdivision of the State of Florida (“Tax Collector”) and Jim Zingale, as Executive Director of the Department of Revenue of the State of Florida (the “Department”) and alleges:

**GENERAL ALLEGATIONS**

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes §§194.036 and 194.171*. Venue is proper in Broward County as the subject property, as described below, and the Property Appraiser are located in Broward County, Florida.

2. Taxpayer is a Florida limited liability company duly registered to conduct business Broward County, Florida.

3. Property Appraiser is the duly elected Property Appraiser of Broward County, Florida. He is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with *Florida Statutes §194.181(2)*.

4. Broward County, a political subdivision of the State of Florida, is being named as a party in accordance with Florida Statutes §194.181(3), as it is responsible for the overall supervision of the assessment and collection of taxes for Broward County, Florida, through its Records, Taxes and Treasury Division.

5. Department is named as a defendant to this action as mandated by *Florida Statutes §194.181(5)*, 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.

6. Taxpayer was the owner of real property and the party responsible under the law for payment of 2022 ad valorem taxes for the real property located in Broward County, Florida assessed by Property Appraiser under Folio Nos. 5142-28-00-0271 (the "0071 Parcel") and 5142-28-00-0272 (the "0072 Parcel", and together with the 0072 Parcel, the "Property").

7. Property Appraiser certified the assessment of the 0071 Parcel and 0072 Parcel for the tax year 2022 with market and assessed values of \$1,904,110 and \$770,470, respectively. These assessments are in excess of the just value of the Property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser's assessments of the Property are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

9. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

10. Taxpayer has paid the taxes on the Property as required under *Fla. Stat. § 194.171(3) and (4)*. Evidence of said payment is attached hereto and incorporated by reference as Composite Exhibit "A".

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

- (i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2022 tax year in compliance with Florida law;
- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;
- (iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and
- (iv) Granting such other and further relief as this Court deems just and proper.

**DESIGNATION OF SERVICE E-MAIL ADDRESS**

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel's designation of his primary and secondary e-mail addresses for service of all papers and pleadings filed in this action is as follows:

Primary: [servicetax@rvmrlaw.com](mailto:servicetax@rvmrlaw.com)

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