

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

**REGATTA NEW RIVER PROPERTY LLC,**

Plaintiff,

Case No.: CACE-24-015321

v.

Division: 03

**MARTY KIAR**, as Property Appraiser  
**THOMAS KENNEDY**, as Director of  
Broward County Records, Taxes and Treasury Division  
**JIM ZINGALE**, Executive Director of  
the Florida Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, **REGATTA NEW RIVER PROPERTY LLC**, by and through its attorneys Flanagan | Bilton LLC and Thomas Flanagan, sues Defendants, **MARTY KIAR**, ("**KIAR**") as Property Appraiser, **THOMAS KENNEDY**, ("**KENNEDY**") as the Director of Broward County Records, Taxes and Treasury Division, and **JIM ZINGALE**, ("**ZINGALE**") as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year 2023 and this Court has jurisdiction pursuant to Chapter 194, Fla. Stat., and Article V, Sections 5 and 20 of the Constitution of the State of Florida.
2. Plaintiff is the owner of certain real property located in Broward County, Florida, identified by the following real estate parcel identification number: 50-42-10-01-3940. The property is multiple Apartments and is commonly known as 416 SW 1 Ave, Fort Lauderdale, Florida 33301.
3. Defendant **KIAR** is sued herein in his official capacity as the duly constituted and elected Property Appraiser of Broward County, Florida. He is a necessary and proper party to this action pursuant to §194.181(2), Fla. Stat.
4. Defendant **KENNEDY** the duly appointed Director of the Records, Taxes and Treasury Division for Broward County, Florida, is obligated to discharge the duties of said office, and is named herein as a party to this action in compliance with Florida Statutes § 194.181(3) and in accordance with Fla. R. Civ. P. 1.170(h) and 1.210.

5. Defendant **ZINGALE** is named as a co-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. As of the relevant assessment date, January 1, 2023, Plaintiff was the owner and party responsible for payment of ad valorem taxes associated with the subject real property of this action located in Broward County, Florida. The subject property consists of folio number 50-42-10-01-3940. The Property Appraiser's preliminary assessed value assigned is as follows:

Folio Number	Market Value
50-42-10-01-3940	\$95,640,190

7. The preliminary assessment referenced in paragraph 6 was in excess of the just value.

8. Plaintiff duly filed a petition with the Value Adjustment Board of Broward ("VAB") pursuant to Florida Statutes §194.011, contesting the preliminary assessment of the property for the year 2023.

9. The Special Magistrate appointed to hear Plaintiff's petition found that the preliminary assessments supported the Property Appraiser's value. The decisions of the Special Magistrate were approved and incorporated by the VAB and written notice of the decision was mailed to Taxpayer.

10. The final assessment still exceeds the Property's just value, and is therefore in violation of Florida Statutes, including §193.011, in violation of Article VII, Section 4 of the Florida Constitution.

11. Plaintiff asserts that the just value for the Property be reduced since the VAB values are in excess of the just value of the property, in violation of Florida Statutes, including §193.011, in violation of Article VII, Section 4 of the Florida Constitution.

12. Defendant **KIAR**'s preliminary assessments of the Property were arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable uniform mass appraisal standards within Broward County.

13. Plaintiff has paid the taxes which Plaintiff admits in good faith to be owed pursuant to §194.171(3)(4), Fla. Stat. A tax record from the Broward County Tax Collector's website confirming payment of taxes is attached hereto as Plaintiff's Exhibit "A."

14. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing the right to bring this action and not more than sixty (60) days have elapsed since the date the assessment was certified for collection or the date that notice of the decision of the Broward County Value Adjustment Board was mailed to Plaintiff.

15. **KIAR's** assessment of the subject property lacks uniformity and equality among all other substantially similar comparable taxpayers in Broward County, causing Plaintiff to bear a disproportionately larger share of the 2023 ad valorem tax burden.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the subject property; establish the proper assessment of the subject property in accordance with the Constitution of the State of Florida and §193.011, Fla. Stat.; and further, that this Court enter an order directing Defendant **KENNEDY** to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff their costs incurred in bringing this action pursuant to § 194.192, Fla. Stat., and award such other general relief as may be just and equitable.

**DEMAND FOR A JURY TRIAL**

Plaintiff does not demand a jury trial in this action.

By: /s/ Thomas D. Flanagan, Jr.  
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