

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT
IN AND FOR WALTON COUNTY, FLORIDA
CIVIL DIVISION

SANDESTIN BEACH HOTEL, LTD.
a Florida limited partnership,

Plaintiff,

Case No: 2022-CA-000475

v.

Division:

GARY J. GREGOR, as Property Appraiser;
RHONDA SKIPPER as Tax Collector and
JIM ZINGALE as the Executive Director
of the Florida Department of Revenue;

Defendants.

_____ /

COMPLAINT

Plaintiff, SANDESTIN BEACH HOTEL LTD., etc., a Florida limited partnership, sues Defendants, GARY J. GREGOR as Property Appraiser (“Appraiser”), RHONDA SKIPPER as Tax Collector (“Collector”), 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 **2022** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, section 5 and 20 of the Florida Constitution.
2. Plaintiff is a Florida limited partnership.
3. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.
4. Collector is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff, notwithstanding other names used by appraiser on the tax roll, is the owner of certain real property located in Walton County, Florida, identified by Appraiser using Folio Nos. **1077189** and **1077190** hereinafter referred to as the "Subject Property." Sandestin Hilton, Ltd. changed its name to Sandestin Beach Hotel, Ltd. in 1996. See Certificate of Amendment attached hereto as Exhibit "A."

7. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Folio No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
1077189	\$159,139,036	\$40,306,760
1077190	\$80,365,213	\$23,967,211

hereinafter, the "assessments".

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipts are attached hereto as Plaintiff's Composite Exhibit "B."

9. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

10. Appraiser failed to comply with section 193.011, Florida Statutes and professionally accepted appraisal practices in assessing the Subject Property.

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violates article VII, section 4 of the Florida Constitution.

12. Appraiser has included the value of certain intangible property in the assessment, in violation of article VII, section 1(a) of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessments of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts; and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.

/s/ Robert E. V. Kelley, Jr.

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