

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

SAWGRASS OFFICE PARK, LLC, a CASE NO. CACE-25-010662  
Florida limited liability company,

Plaintiff,

COMPLAINT

vs.

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.

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Plaintiff, Sawgrass Office Park, 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 ("Broward County"), and Jim Zingale, as Executive Director of the State of Florida, Department of Revenue ("Department") (collectively, "Defendants") and alleges:

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 authorized to and conducting business in 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 and the party responsible under the law for payment of 2024 *ad valorem* taxes for the real property located in Broward County, Florida assessed under Parcel Number 494034-02-0012 (the "Property").

7. Property Appraiser certified the 2024 assessment of the Property. Such assessment is in excess of the just value of the Property in violation of Florida Statutes, including §193.011, and Article VII, Section 4 of the Florida Constitution.

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

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

10. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's assessment.

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

12. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

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 2024 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 the primary e-mail address for service of all papers and pleadings filed in this action is as follows:

[servicetax@rvmlaw.com](mailto:servicetax@rvmlaw.com)

Respectfully Submitted,

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