

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

SUNRISE HAMLET, LLC,
a Florida Limited Liability Company,

and

CONTINENTAL GARDENS, LLC,
a Florida Limited Liability Company,

Plaintiffs,

Case No.: _____

v.

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.

_____ /

COMPLAINT

Plaintiff, Sunrise Hamlet LLC and Continental Gardens, LLC, collectively known as ("Plaintiffs" or "Taxpayers"), sue Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida ("Property Appraiser"); Broward County, a political subdivision of the State of Florida ("County"); and Jim Zingale, as Executive Director of the State of Florida Department of Revenue ("Department"), (altogether the "Defendants"), and alleges as follows:

1. This is an action contesting a tax assessment, and Plaintiffs seek judicial review pursuant to § 194.036(2) Fla. Stat.

Jurisdiction and Venue

2. This Court has original jurisdiction over this action pursuant to § 194.171(1) Fla. Stat.

3. Venue is proper in Broward County, Florida pursuant to § 194.171(1) Fla. Stat., because the subject property is located in Broward County, Florida.

Parties

4. Plaintiffs collectively are Florida limited liability companies, and are taxpayers doing business in Broward County, Florida. Plaintiffs are contesting a tax assessment, and has standing to bring this action pursuant to § 194.181(1)(a) Fla. Stat.

5. Property Appraiser holds the elected official position of Property Appraiser of Broward County, Florida. Property Appraiser is responsible for discharging the official duties of that office, and is a proper party to this action pursuant to § 194.181(3) Fla. Stat.

6. County is a political subdivision of the State of Florida. County, through its Records, Taxes and Treasury Division, is responsible for the overall supervision of the assessment and collection of such taxes for Broward County, Florida, and is a proper party to this action pursuant to § 194.181(5) Fla. Stat.

7. Department is a proper party to this action pursuant to § 194.181(5) Fla. Stat., because Taxpayers are contesting a tax assessment on the grounds that it is contrary to the laws and Constitution of the State of Florida.

COUNT I

8. Taxpayers are the owner real property located in Broward County, Florida, identified by the Defendants with Property ID Number 5042-03-03-0240, also known as, Flagler Village, 440 NE 4th Ave, Fort Lauderdale, Florida 33301 ("Subject Property").

9. Taxpayers are the parties responsible under Florida law for payment of 2024 *ad valorem* taxes for the Subject Property, and has standing to sue and bring this action against the Defendants pursuant to § 194.181(1)(a) Fla. Stat.

10. Taxpayers have timely brought this action, and have complied with all conditions precedent to bringing this action pursuant to § 194.171 Fla. Stat.
11. Taxpayers, pursuant to § 194.171(3) and (4) Fla. Stat., has paid \$1,210,816.58 in *ad valorem* taxes on the Subject Property, \$93,105 in *non-ad valorem* taxes, representing a total of payment of \$1,303,922.44, ("Taxes Paid") as required prior to bringing this action. A true and correct copy of the Taxes Paid is attached to this Complaint as Exhibit A.
12. Property Appraiser certified the 2024 property assessments for Broward County, Florida, including the assessment for the Subject Property ("Assessment").
13. Property Appraiser's Assessment of the Subject Property is arbitrary and is not based on appraisal practices which are professionally accepted appraisal practices.
14. Property Appraiser's Assessment of the Subject Property is arbitrary and is not based on acceptable mass appraisal standards within Broward County, Florida.
15. Property Appraiser's Assessment of the Subject Property is in excess of its just value, contrary to Article VII, Section 4 of the Constitution of the State of Florida, and contrary to § 193.011 Fla. Stat.
16. Property Appraiser's Assessment of the Subject Property is in excess of its just value, and Taxpayers will be irreparably damaged if the Defendants are permitted to retain the full amount of the Taxes Paid by the Taxpayers.
17. Taxpayers contest the Property Appraiser's Assessment of the Subject Property, and if the Taxpayers prevail, they are entitled to an award of all costs in this action, to be taxed against the Defendants, pursuant to § 194.192(1) Fla. Stat.

WHEREFORE, Plaintiffs demand a judgment against the Defendants as follows:

- (a) Establishing the just value of the Subject Property; and,

- (b) Ordering the Defendants to adjust the just value of the Subject Property as established by the Court; or in the alternative, ordering the Property Appraiser to reassess the Subject Property in compliance with Florida law; and
- (c) Recalculating the taxes that should have been paid, based on an assessment equal to the Subject Property's just value as established by the Court; and
- (d) Ordering a refund be paid to the Taxpayers for any excess taxes paid; and
- (e) Awarding all costs in this action to the Taxpayer, to be taxed against the Defendants; and
- (f) Granting all other relief that the Court finds just and proper.

DESIGNATION OF E-MAIL SERVICE ADDRESSES

Plaintiff's attorney, pursuant to Fla. R. Civ. P. 1.080 and Fla. R. Jud. Admin 2.516, designates the primary and secondary e-mail addresses for service of all papers and pleading filed in this action as follows:

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By /s/ Marc D. Kleiner
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