

IN THE CIRCUIT COURT OF THE NINTH  
JUDICIAL CIRCUIT IN AND FOR ORANGE  
COUNTY, FLORIDA

CASE NO.: 2025-CA-005554-O

T BALDWIN PARK FL LLC and T  
BALDWIN CENTER FL LLC,

Plaintiffs,

vs.

AMY MERCADO, as the Property Appraiser of  
Orange County, Florida; SCOTT RANDOLPH,  
as the Tax Collector of Orange County, Florida;  
and JIM ZINGALE, as the Executive Director  
of the Florida Department of Revenue,

Defendants.

**COMPLAINT**

COME NOW the Plaintiffs, T BALDWIN PARK FL LLC and T BALDWIN CENTER FL LLC, and sues the Defendants, AMY MERCADO, as the Property Appraiser of Orange County, Florida; SCOTT RANDOLPH, as the Tax Collector of Orange County, Florida; and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue, and, as their cause of action, would state as follows:

1. The Plaintiffs, T BALDWIN PARK FL LLC and T BALDWIN CENTER FL LLC (hereinafter "Plaintiffs"), own real property located in Orange County, Florida, operating as commercial property in Baldwin Park, the valuation of which property for ad valorem tax purposes is the subject matter of this action.

2. The parcels are more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Numbers ("the subject properties"):

OWNER	PARCEL ID	ADDRESS
T Baldwin Park FL LLC	16-22-30-0551-06-280	4926 New Broad Street

T Baldwin Park FL LLC	21-22-30-5480-32-010	4848 New Broad Street Unit A
T Baldwin Park FL LLC	16-22-30-0551-06-270	4915 New Broad Street
T Baldwin Park FL LLC	21-22-30-5480-42-010	4851 New Broad Street Unit A
T Baldwin Center FL LLC	21-22-30-5480-31-010	4800 New Broad Street Unit A
T Baldwin Center FL LLC	21-22-30-5480-41-010	4821 New Broad Street Unit A

3. There is a commonality of each of the parcels included in this Complaint which justifies trying these matters together for purposes of judicial economy and efficiency, including common ownership and control, and adjacent nature which also entails commonality of internal access and parking, as well as economic purpose.

4. The Defendant, AMY MERCADO, is the Property Appraiser of Orange County, Florida (hereinafter the "Property Appraiser"), and is sued herein in her official capacity, and not individually.

5. The Defendant, SCOTT RANDOLPH, is the Tax Collector of Orange County, Florida (hereinafter the "Tax Collector"), and is sued herein in his official capacity, and not individually.

6. The Defendant, JIM ZINGALE, is the Executive Director of the Florida Department of Revenue (hereinafter the "DOR"), and is sued herein in his official capacity, and not individually.

7. This Court has jurisdiction of this matter pursuant to Section 194.171(1) of the Florida Statutes.

8. Venue for this action lies in Orange County, Florida pursuant to Section 194.171(1) of the Florida Statutes.

9. Plaintiffs are now, and were on January 1, 2024, responsible for the property taxes on the subject properties located in Orange County, the legal descriptions of which are contained in the Property Appraiser's records as listed in Paragraph 2 above.

10. The Orange County Value Adjustment Board issued its Final Decisions on the subject properties on April 17, 2025. These final decisions were also mailed on April 17, 2025.

11. This action has been timely filed, and all conditions precedent to the filing of this suit have been satisfied.

12. This is an action by Plaintiffs contesting the legality and validity of the 2024 ad valorem assessments (market value and assessed value) on the aforesaid tax parcels.

13. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiffs' parcels in accordance with Florida law.

14. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of the subject properties. The Tax Collector is joined as a nominal party defendant for the purpose of providing timely notice of this action and to provide this Court with jurisdiction over the Tax Collector to direct a refund of taxes paid upon granting of the relief requested herein.

15. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

16. The real property for which Plaintiffs are responsible for property taxes is subject to assessment by the Property Appraiser for ad valorem tax purposes. Section 192.001(12) of the Florida Statutes defines "real property" to mean "land, buildings, fixtures, and all other improvements to land."

17. As of the filing of this action, the market value assigned to the subject property bearing Parcel ID 16-22-30-0551-06-280 for 2024 is \$3,830,406. The assessed value assigned to the subject property bearing Parcel ID 16-22-30-0551-06-280 for 2024 is \$3,808,730.

18. As of the filing of this action, the market value assigned to the subject property bearing Parcel ID 21-22-30-5480-32-010 for 2024 is \$5,799,924. The assessed value assigned to the subject property bearing Parcel ID 21-22-30-5480-31-010 for 2024 is also \$5,799,924.

19. As of the filing of this action, the market value assigned to the subject property bearing Parcel ID 16-22-30-0551-06-270 for 2024 is \$5,991,148. The assessed value assigned to the subject property bearing Parcel ID 16-22-30-0551-06-270 for 2024 is \$5,234,875.

20. As of the filing of this action, the market value assigned to the subject property bearing Parcel ID 21-22-30-5480-42-010 for 2024 is \$5,111,509. The assessed value assigned to the subject property bearing Parcel ID 21-22-30-5480-42-010 for 2024 is also \$5,111,509.

21. As of the filing of this action, the market value assigned to the subject property bearing Parcel ID 21-22-30-5480-31-010 for 2024 is \$10,988,094. The assessed value assigned to the subject property bearing Parcel ID 21-22-30-5480-31-010 for 2024 is \$8,987,525.

22. As of the filing of this action, the market value assigned to the subject property bearing Parcel ID 21-22-30-5480-41-010 for 2024 is \$5,559,255. The assessed value assigned to the subject property bearing Parcel ID 21-22-30-5480-41-010 for 2024 is also \$5,559,255.

23. These assessments exceed the just and fair market values of the subject properties, and are unlawful and/or invalid because:

- (a) Section 193.011 of the Florida Statutes was not properly or lawfully considered by the Property Appraiser;
- (b) The Property Appraiser has unlawfully, systematically, and intentionally substituted her own assessment policy instead of

following the mandates of Section 193.011 of the Florida Statutes and the Florida Constitution with regard to valuing real property for ad valorem tax purposes;

- (c) The assessments are discriminatory in that the assessments are at higher valuations than other taxable property of like class, nature, character, use, and condition located in Orange County, Florida;
- (d) The assessments are arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Orange County, Florida;
- (e) The assessments include the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) The method of assessment used by the Property Appraiser was unrealistic, unjust, excessive, arbitrary, and is in violation of the general laws of the State of Florida cited above and Article I, Section 4 and Article VII of the Florida Constitution, and violates the valuation methods and practices set forth in the Uniform Standards of Professional Appraisal Practice (USPAP).

24. As a result of the foregoing over-valuation, the 2024 market values and assessed values greatly exceed the just values of the subject properties, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on the subject properties had they been properly assessed.

25. Plaintiffs have paid the taxes due on the subject properties for 2024, less the 4% discount for early payment in November, but payment of these taxes is not an admission that the taxes were due and does not prejudice the right to bring this action. Verification of payment of the taxes to the Tax Collector on these parcels are attached hereto as Composite Exhibit "A" and incorporated herein by this reference.

26. Plaintiffs have complied with all conditions precedent to the filing of this action.

WHEREFORE, the Plaintiffs, T BALDWIN PARK FL LLC and T BALDWIN CENTER FL LLC, respectfully prays for the Court to render a judgment decreeing (a) that the assessed values and market values of the subject properties for 2024 exceeds just value and/or the subject properties were unlawfully, unequally, and/or invalidly over-assessed for 2024; (b) that the Court establish and declare the lawful amounts of the 2024 assessed values and market values or, in the alternative, that the Court remand these assessments to the Property Appraiser with instructions to comply with the provisions of the Florida Statutes and the Florida Constitution; (c) that the 2024 assessments and the resulting taxes be set aside to the extent the same exceeds the just or fair market values of the subject properties; and (d) that the judgment further decree that Plaintiffs, T BALDWIN PARK FL LLC and T BALDWIN CENTER FL LLC, are entitled to a refund of taxes paid to the extent that the amount previously paid exceeds the amount of taxes which would be owed on corrected assessments, and such tax refunds shall be promptly paid by the Tax Collector within thirty (30) days of entry of a Final Judgment by this Court, along with any statutory interest. Further, Plaintiffs, T BALDWIN PARK FL LLC and T BALDWIN CENTER FL LLC, would request that they be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

LOWNDES, DROSDICK, DOSTER, KANTOR &  
REED, P.A.

By: /s/ S. Brendan Lynch

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