

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

TA APT FLAGLER VILLAGE, LLC, a CASE NO.
foreign 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.

Plaintiff, TA Apt Flagler Village, 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:

GENERAL ALLEGATIONS

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 foreign limited liability company authorized to and conducting business in Broward County, Florida, and was the owner and the party responsible under the law for payment of the 2023 and 2024 *ad valorem* taxes for the real property located in Broward County, Florida assessed under Parcel Number 504203-02-2400 (the “Property”).

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. Property Appraiser certified the 2023 and 2024 assessments of the Property. Such assessments are 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.

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

8. Taxpayer has paid the 2023 and 2024 taxes on the Property as required under *Fla. Stat. §194.171(3) and (4)*. Evidence of said payment is attached as Composite Exhibit "A".

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

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

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

COUNT I – 2023 Ad Valorem Assessment of Property Violates Florida Law

12. Taxpayer realleges Paragraphs 1 through 11 of the Complaint as set forth herein.

13. Taxpayer was the owner and the party responsible under the law for payment of the 2023 *ad valorem* taxes for the Property.

14. Property Appraiser certified the 2023 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.

15. Property Appraiser's 2023 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.

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 2023 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.

COUNT II – 2024 Ad Valorem Tax Assessment of Property Violates Florida Law

16. Taxpayer realleges Paragraphs 1 through 11 of the Complaint as set forth herein.

17. Taxpayer was the owner and the party responsible under the law for payment of the 2024 *ad valorem* taxes for the Property.

18. 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.

19. Property Appraiser's 2024 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.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(v) 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;

(vi) 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;

(vii) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat. §194.192*; and

(viii) 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@rvmrlaw.com

Respectfully Submitted,

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