

IN THE CIRCUIT COURT OF THE 11<sup>th</sup>  
JUDICIAL CIRCUIT IN AND FOR  
MIAMI-DADE COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

CASE NO.

LAZARO SOLIS, as Property Appraiser  
of Miami-Dade County, Florida,

Plaintiff,

vs.

**COMPLAINT**

CP ONE SE THIRD LLC; MARSHALL  
STRANBURG, as Executive Director of the  
State of Florida Department of Revenue,

Defendants.

---

Plaintiff, LAZARO SOLIS, as Property Appraiser of Miami-Dade County, Florida, files this Complaint against the above-named Defendants and alleges:

1. This is an action equitable in nature brought by Plaintiff in his official capacity as Property Appraiser of Miami-Dade County, Florida, to contest a change which the Miami-Dade County Value Adjustment Board (V.A.B.) made in the assessment of certain real property for purposes of ad valorem taxation for the year 2012.

2. This Court has jurisdiction of this equitable action pursuant to Sections 194.036 and 194.171, Florida Statutes. This action is timely filed and all conditions precedent to bringing this action have been met.

3. Defendant MARSHALL STRANBURG, Executive Director of the Department of Revenue ("STRANBURG"), is the official of the state government responsible for overall supervision of the assessment and collection of ad valorem taxes. STRANBURG is joined herein pursuant to Section 194.181(5), Florida Statutes, because the tax assessment, as reduced by the V.A.B., is being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

4. As of January 1, 2012, Defendant CP ONE SE THIRD LLC was the legal titleholder of record of the real properties described by Tax Folio Nos. 01-0112-000-3001 and 01-0110-030-2010, hereinafter referred to as the "Subject Properties."

5. Defendant CP ONE SE THIRD LLC was the taxpayer to whom the subject properties were assessed for 2012 and was responsible for the payment of all ad valorem taxes levied thereon.

6. Plaintiff's 2012 assessments were arrived at by complying with Section 193.011 Florida Statutes, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices. Plaintiff legally arrived at his assessments, and his assessments represent just values for the subject properties for 2012.

7. Defendant-Taxpayer filed a petition with the V.A.B. contesting Plaintiff's assessments. The petition was heard by a Special Magistrate, who recommended reductions to amounts less than Plaintiff's assessments.

8. The V.A.B. adopted the recommendation of the Special Magistrate. Consequently, Plaintiff's assessments were reduced as follows:

<u>Folio Number</u>	<u>PA Preliminary Assessment</u>	<u>VAB Reduced Value</u>	<u>Reduction Amount</u>
01-0112-000-3001	\$60,040,000	\$54,036,000	\$6,004,000
01-0110-030-2010	\$ 8,560,000	\$ 7,704,000	\$ 856,000
Totals	\$68,600,000	\$61,740,000	\$6,860,000

9. The reductions exceed the thresholds provided within Section 194.036 (1)(b), Florida Statutes. Additionally, the values approved by the V.A.B. are below just value, violate Florida Statutes, including Section 193.011, and violate Article VII, Section 4 of the Florida Constitution of 1968.

10. Furthermore, the V.A.B. reductions will incorrectly impact subsequent years' determination of assessed values pursuant to the application of Article VII, Section 4 of the Florida Constitution of 1968, and the implementing statutes, including Sections 193.155, 193.1554 and 193.1555 of the Florida Statutes.

WHEREFORE, Plaintiff prays that this Court:

1. Inquire into and determine the illegality of the tax assessment as reduced by the V.A.B.
2. Order that Plaintiff's assessment upon the subject property be reinstated and certified to the Miami-Dade County Tax Collector for the issuance of a revised tax bill for the deficiency in taxes and interest, including all appropriate adjustments to subsequent years' market and/or assessed value, in accordance with Article VII, Section 4 of the Florida Constitution of 1968.
3. Order STRANBURG to approve Plaintiff's assessment of the subject property as reinstated by the Court.
4. Grant Plaintiff his costs and such other relief as is just and proper.

#### **DESIGNATION OF E-MAIL ADDRESSES**

Pursuant to Florida Rule of Judicial Administration 2.516, undersigned counsel hereby designates his/her primary and secondary e-mail addresses for purposes of e-mail service as follows:

Primary e-mail address: jme@miamidade.gov

Secondary e-mail address: kih@miamidade.gov

Respectfully submitted,

**R. A. CUEVAS, JR.**  
Miami-Dade County Attorney  
Stephen P. Clark Center, Suite 2810  
111 Northwest First Street  
Miami, Florida 33128-1993

By: /s/ Jorge Martinez-Esteve  
Jorge Martinez- Esteve  
Assistant County Attorney  
Florida Bar No. 126391  
Telephone: (305) 375-1408  
Facsimile: (305) 375-5634  
E-mail: jme@miamidade.gov  
kih@miamidade.gov