

IN THE CIRCUIT COURT OF THE 11TH
JUDICIAL CIRCUIT IN AND FOR MIAMI-
DADE COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

CASE NO.: 25-002257-0201

WESTERN GLOBAL AIRLINES LLC.,
Florida Limited Liability Company,
Plaintiff,

vs.

COMPLAINT

TOMAS REGALADO, Miami-Dade
County Property Appraiser; DARIEL
FERNANDEZ, Miami-Dade County
Tax Collector; and JIM ZINGALE,
Executive Director, Department of
Revenue, State of Florida,
Defendants.

PLAINTIFF, WESTERN GLOBAL AIRLINES LLC., (collectively referred to as
"Plaintiff" or "Taxpayer") sues DEFENDANTS, TOMAS REGALADO, as Property Appraiser
of Miami-Dade County, Florida, ("Property Appraiser"); DARIEL FERNANDEZ, as Tax
Collector of Miami-Dade County, Florida ("Tax Collector"); and JIM ZINGALE, as Executive
Director of the State of Florida, Department of Revenue ("Executive Director") and alleges as
follows:

1. Plaintiff is now and was at all times material herein responsible under law for
payment of the assessment of the property tax described below, pursuant to *Florida Statutes*
§194.181(1). Taxpayer is a Florida Limited Liability Company authorized to and conducting
business in the State of Florida.

2. This action is filed pursuant to *Florida Statutes §194.036(2)* and *§194.171* to
contest the validity of the ad valorem tax assessment of the property described in **Exhibit "A"**
attached hereto, referred to herein as the "Subject Property". The folio number, applicable tax

year, property address and legal description of the Subject Property are set forth on **Exhibit "A"**, attached.

3. This action is brought by the Plaintiff pursuant to *Florida Statutes §194.171*. Jurisdiction and venue of this action are placed in this Court by *Florida Statutes §194.171*.

4. Defendants, TOMAS REGALADO, Miami-Dade County Property Appraiser, DARIEL FERNANDEZ, Tax Collector of Miami-Dade County, Florida, and JIM ZINGALE, Executive Director of the Department of Revenue, of the State of Florida are named herein, pursuant to *Florida Statutes §194.181*.

5. This action is filed timely pursuant to *Florida Statutes §194.171(2)* as it has been filed within 60 days from the date a decision was rendered concerning such assessment by the value adjustment board. See **value adjustment board decision attached Exhibit "B"**. In compliance with *Florida Statutes §194.171(3)*, Plaintiff has paid to the Tax Collector not less than the amount of the tax which the Plaintiff admits in good faith to be owing. A true and correct copy of the receipt of Plaintiff's payment is attached as **Exhibit "C"** to this Complaint. Said payment by the Plaintiff is made without prejudice, under protest and is believed to exceed substantially the amount of tax in good faith to be owed to the Tax Collector.

6. Defendant, TOMAS REGALADO, placed a preliminary assessment upon the Subject Property in the amount set forth on **Exhibit "A"** attached to this Complaint, and said assessment exceeds the constitutional and statutory standard for just valuation adopted by the State of Florida.

7. The Defendant, TOMAS REGALADO's tax assessment of the Subject Property exceeds the constitutional and statutory standards of just valuation adopted by the State of Florida, and is therefore illegal and void.

8. The Defendant, TOMAS REGALADO, did not observe the essential requirements of law in determining the just valuation of the Subject Property, and, as such, the assessment is unjust, unequal and in excess of just valuation for the following reasons:

- a. In assessing the Subject Property, said Defendant has failed substantially to comply with the requirements of *Florida Statute §193.011* and professionally accepted appraisal practices as required by *Florida Statute §194.301*.
- b. In assessing the Subject Property, said Defendant has systematically and intentionally assessed the Subject Property substantially higher than comparable properties of the same class and quality and all or substantially all other property within the County, thereby placing the greater tax burden on Plaintiff's property than that borne by other taxpayers in contravention of the principles of equality, uniformity and just valuation of all property, as required by the *Florida Constitution* and the decisional laws of this State.
- c. In assessing the Subject Property, said Defendant has deviated from accepted appraisal methods and valuation techniques, and said assessment constitutes a departure from essential requirements of law thereby rendering said assessment illegal and void.
- d. In assessing the Subject Property, said Defendant has assessed the Subject Property at a ratio to just value in excess of the ratio to just value to which all, or substantially all, of the other property in Miami-Dade County, Florida, was assessed. By doing so, said Defendant has arbitrarily and systematically singled out and discriminated against Plaintiff as compared to all, or substantially all, other ad valorem taxpayers in Miami-Dade County, Florida, in violation of Plaintiff's rights to equal protection under the law, rendering said assessment illegal and void.

9. All conditions precedent to filing this action, including Plaintiff's compliance with Florida Statutes §194.171(2) by the filing of this action within 60 days from the date the assessment being contested is rendered by the Value Adjustment Board under §193.122(2), have been met.

10. In assessing the Subject Property, Defendant, TOMAS REGALADO, has deprived Plaintiff of equal protection under the law as guaranteed by the provisions of *Section 1, of the 14th Amendment to the Constitution of the United States*, and *Article I, Section 2, of the Constitution of the State of Florida*.

11. Defendant, TOMAS REGALADO, placed a preliminary assessment on the Subject Property in the amount set forth on **Exhibit "A"** attached to this Complaint, and toward the bottom of said **Exhibit "A"** it states, "25% late filing penalty under *Florida Statute §193.072* will be included in the tax bill." **Exhibit "A"** does not disclose the amount of penalties sought to be imposed by the Property Appraiser. However, a calculation of the estimated property tax payable by the Plaintiff indicates that a penalty has been embedded within the millage code without disclosure. All assets owned by the Plaintiff which were assessable for ad valorem tax purposes in connection with the 2024 tax year have been reported and assessed. Accordingly, no penalty would be appropriate under the provisions of *Florida Statute §193.072*. Said penalties ought to be waived and abated under the provisions of *Florida Statute §193.072(4)*.

12. In assessing penalties against the Plaintiff as alleged in the preceding paragraph 11., the Property Appraiser failed to comply with the requirements of *Florida Statute §193.072* and has failed to comply with the requirements of *Florida Statute §193.073*.

WHEREFORE, Plaintiff respectfully requests:

1. That this Court take jurisdiction of the subject matter and the parties hereto pursuant to *Florida Statutes §194.171(1)*;

2. That this Court find and determine that the tax assessment of the Subject Property as described on **Exhibit "A"** attached hereto is in excess of just valuation and therefore illegal and void;

3. That this Court enter a decree setting aside the tax assessment of the Subject Property and determine that the Defendant, TOMAS REGALADO, failed to comply with the requirements of *Florida Statutes §193.011*, professionally accepted appraisal practices as required by *Florida Statute §194.301*, and the criteria set forth therein in the assessment of the Subject Property;

4. That this Court find and determine that Defendant, TOMAS REGALADO's assessment of the Plaintiff's property is unequal, discriminatory, and confiscatory and in contravention of the requirements of uniformity, and just valuation of all property as mandated by *Section 1 of the 14th Amendment of the Constitution of the United States, Article I, Section 2, of the Constitution of the State of Florida*, and the decisional laws of this State;

5. That this Court enter an order declaring the just valuation of the Subject Property, or in the alternative, remand this matter to the Property Appraiser with appropriate directions as provided by *Florida Statute §194.301(2)(b)*, assessing a tax thereon and directing a refund of the taxes paid by Plaintiff which are based on that portion of the Defendant's assessment found to be in excess of just valuation, together with interest thereon and direct such further adjustment between the parties as may be necessary in connection therewith;


6. That this Court waive and abate all penalties imposed by the Property Appraiser against the Plaintiff;

7. That this Court assess costs against Defendants, pursuant to *Florida Statutes §194.192* and award to Plaintiff reasonable attorneys' fees;

8. That this Court grant such other and further relief to the Plaintiff as it may deem just and proper.

Dated this 10 day of February, 2025.

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