

IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT
IN AND FOR PALM BEACH COUNTY, FLORIDA
CIVIL DIVISION

JUPITER GOLF CLUB, LLC,
a foreign limited liability company,

Plaintiff,

Case No.: 50-2017-CA-007744

vs.

Division: AA

DOROTHY JACKS, as Property
Appraiser, ANNE M. GANNON as
Tax Collector and LEON M. BIEGALSKI,
as Executive Director of the Florida
Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, JUPITER GOLF CLUB, LLC, a foreign limited liability company, sues Defendants, DOROTHY JACKS as Property Appraiser ("Appraiser"), ANNE M. GANNON as Tax Collector ("Collector"), and LEON M. BIEGALSKI ("Biegalski"), as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year 2016 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
2. Plaintiff is a Delaware limited liability company.
3. Appraiser is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant Biegalski is sued in his official capacity as the Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff is the owner of certain real property located in Palm Beach County, Florida, identified by Appraiser using the following Property Control Nos.

Property Control No.

30-43-41-19-16-006-0000

30-43-41-19-16-007-0000

30-43-41-19-16-009-0000

30-43-41-19-16-013-0000

referred to hereinafter as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes as follows:

<u>Account No.</u>	<u>Just/ Assessed Value</u>
30-43-41-19-16-006-0000	\$14,609,505
30-43-41-19-16-007-0000	\$2,600,106
30-43-41-19-16-009-0000	\$2,660
30-43-41-19-16-013-0000	\$1,231,274

(hereinafter the "assessments").

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to

section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiff's Composite Exhibit "A."

9. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.


10. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violate article VII, section 4 of the Florida Constitution.

12. Appraiser has included the value of certain intangible property in the assessments, in violation of article VII, section 1(a) of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; establish the proper just and assessed values for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts; and finally, to award Plaintiff its costs incurred in bringing

this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.


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