

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

WINDROSE PALMS WEST III PROPERTIES,  
LTD., a Florida limited partnership,

Plaintiff,

Case No.: 50-2017-CA-007740

vs.

Division: AI

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.

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COMPLAINT

Plaintiff, WINDROSE PALMS WEST III PROPERTIES, a Florida limited partnership, 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 Florida limited partnership.
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. The subject of this action is certain real property located in Palm Beach County, Florida, identified by Appraiser using Account No. 00-41-43-33-04-000-0050, referred to hereinafter as the "Subject Property."

7. Plaintiff is the owner of the Subject Property, having changed its name from FLA-PWH III Limited Partnership on November 23, 2005.

8. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes in the amount of \$3,450,000.

9. The Value Adjustment Board subsequently reduced the assessment to \$3,274,000, hereinafter, the ("revised assessment").

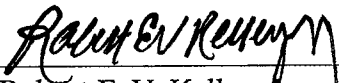
10. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "A."

11. 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.

12. The revised assessment does not comport to the requirements of section 193.011, Florida Statutes and professionally accepted appraisal practices.

13. The revised assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 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 revised assessment 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 bill and issue a new tax bill in said reassessed amount; 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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