

IN THE CIRCUIT COURT OF THE SEVENTEENTH JUDICIAL CIRCUIT
IN AND FOR BROWARD COUNTY, FLORIDA
CIVIL DIVISION

WINDROSE SOUTHPOINTE PROPERTIES
LLC, foreign limited liability company,

Plaintiff,

Case No.: CACE-16-020190

vs.

Division:

LORI PARRISH, as Property Appraiser;
THOMAS KENNEDY, as Tax Collector and
LEON M. BIEGALSKI as Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, WINDROSE SOUTHPOINTE PROPERTIES LLC, a foreign limited liability company, sues Defendants, LORI PARRISH as Property Appraiser ("Appraiser"), THOMAS KENNEDY 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 2015 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 his 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 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 Broward County, Florida, identified by Appraiser using Property ID Nos. 504109-27-0051, 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>Property ID Number</u>	<u>Just Value</u>	<u>Assessed Value</u>
504109-27-0051	\$6,674,110	\$6,674,110

(hereinafter the "assessment").


8. 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."

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 assessment exceeds the market value of the Subject Property as of the lien date and therefore violate 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 assessment on the Subject Property as excessive; establish the proper assessment of 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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