

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

WINDROSE ATRIUM PROPERTIES, LLC,
a foreign limited liability company,

Plaintiff,

Case No.: CACE - 17-013880

vs.

Division: 08

MARTY KIAR, as Property Appraiser;
THOMAS KENNEDY, as Director, Records,
Taxes and Treasury Division, Broward County
Department of Finance and Administrative Services,
and LEON M. BIEGALSKI as Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, WINDROSE ATRIUM PROPERTIES, LLC, a foreign limited liability company, sues Defendants, MARTY KIAR as Property Appraiser ("Appraiser"), THOMAS KENNEDY, as Director, Records, Taxes and Treasury Division, Broward County Department of Finance and Administrative Services ("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 his 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. Broward County abolished the office of tax collector and replaced it with the Department of Finance and Administrative Services. Charter of Broward County, Florida, section 3.06 (Rev. November 5, 2002).

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. **504109-27-0070**, 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</u>	<u>Just Value</u>	<u>Assessed Value</u>
504109-27-0070	\$13,576,230	\$13,229,610

(hereinafter the "preliminary assessment").

8. The Value Adjustment Board subsequently reduced the assessment as follows:

<u>Property ID</u>	<u>Just Value</u>	<u>Assessed Value</u>
504109-27-0070	\$13,467,700	\$13,229,610

hereinafter, the ("revised assessment").

9. 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."


10. 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.

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

12. 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 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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