

**IN THE CIRCUIT COURT OF THE NINTH JUDICIAL CIRCUIT  
IN AND FOR ORANGE COUNTY, FLORIDA**

UNIVERSAL CITY DEVELOPMENT  
PARTNERS, LTD., a Florida limited  
partnership,

CASE NO.: 2017-CA-010906-O

Plaintiff,

Complex Business Litigation Court

vs.

RICK SINGH, as Orange County Property  
Appraiser, SCOTT RANDOLPH, as  
Orange County Tax Collector, and LEON  
BIEGALSKI, as Executive Director of the  
Department of Revenue of the State of  
Florida,

Defendants.

**COMPLAINT**

Plaintiff, UNIVERSAL CITY DEVELOPMENT PARTNERS, LTD., a Florida limited partnership (“UCDP”), sues Defendants, RICK SINGH, as Orange County Property Appraiser (“Property Appraiser”), SCOTT RANDOLPH, as Orange County Tax Collector (“Tax Collector”), and LEON BIEGALSKI, as Executive Director of the Department of Revenue of the State of Florida (“DOR”), alleging as follows:

**NATURE OF ACTION AND PARTIES**

1. This is an action to challenge the Property Appraiser’s assessment in tax year 2017 of the land and improvements comprising the guest parking garage

facilities (the “Parking Garages”) owned by UCDP. The Parking Garages service the theme parks owned by UCDP known as Universal Studios Florida and Universal’s Islands of Adventure, together with the retail and entertainment destination known as Universal CityWalk Orlando.

2. As of January 1, 2017, UCDP owned the land and improvements comprising the Parking Garages, which the Property Appraiser has identified as Parcel No. 24-23-28-8981-00-010 (the “Parcel”) in Orange County, Florida.

3. The Property Appraiser assessed the Parcel in excess of its just value as of January 1, 2017, in violation of § 193.011, Florida Statutes (2017), and other applicable Florida law.

4. The Tax Collector collected taxes for the Parcel based upon the Property Appraiser’s excessive assessment.

5. DOR is the state government agency responsible for overall supervision of the Property Appraiser’s assessments of real property and the collection of taxes based upon such assessments.

### **JURISDICTION AND VENUE**

6. This is an action for relief pursuant to §§ 194.036(2) and 194.171, Florida Statutes (2017).

7. Pursuant to § 194.171(1) and § 194.036, Florida Statutes (2017), this Court has jurisdiction over this matter, and venue is proper in this Court for resolution of this matter.

8. UCDP has complied with the conditions precedent of § 194.171(3), Florida Statutes (2017), and without conceding the legality of the amount, UCDP has paid the Tax Collector the total taxes billed for the Parcel in 2017, less the discount for early payment in November. See receipt from the Orange County Tax Collector, attached hereto as Exhibit "A".

9. All other conditions precedent to the filing of this action have been performed or have occurred.

### **GENERAL ALLEGATIONS**

10. The Parking Garage improvements were constructed between 1996 and 1999 and have approximately 18,500 striped spaces. These improvements consist of three (3) connected buildings with an area totaling more than 7 million square feet, together with pedestrian walkways and two toll plazas. The first building, known as the North Garage, is a five-level concrete parking structure. The second building is a central hub structure. The third building, known as the South Garage, is a six-level concrete parking structure.

11. In tax year 2017, the Property Appraiser assessed the entire Parcel as having a purported just value of \$275,169,951. Of that amount, \$239,588,601 was

assigned to the improvements and \$35,581,350 was assigned to the 69.09 acres of land.

**VALUATION IN EXCESS OF JUST VALUE**

12. The Property Appraiser's 2017 assessment of the Parcel was in excess of just value.

13. In assessing the Parcel, the Property Appraiser failed to properly consider the criteria set forth in Section 193.011, Florida Statutes (2017), and failed to employ professionally accepted appraisal practices as required by Section 194.301, Florida Statutes (2017).

14. Further, the Property Appraiser's assessment of the Parcel was arbitrarily based on appraisal practices that are different from those of qualified appraisers and from the appraisal practices generally applied by the Property Appraiser to comparable property within the same county.

**WHEREFORE**, Plaintiff, UNIVERSAL CITY DEVELOPMENT PARTNERS, LTD., respectfully prays that this Court enter judgment in its favor: (1) determining that the appraisal methodology used in making the contested assessment was inappropriate; (2) reducing the 2017 assessment of the Parcel to just value and reducing the taxes levied thereon accordingly; (3) ordering a refund of the taxes paid by UCDP in excess of those properly levied based on an assessment of the Parcel according to its just value; (4) taxing costs incurred in the

prosecution of this lawsuit; and (5) granting such other and further relief as the Court deems just and proper.

DATED this 15<sup>th</sup> day of December, 2017.

/s/ Michael J. Beaudine  
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