

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

SANDY SEIDMAN

CASE NO.:
CIVIL DIVISION:

Plaintiff,
vs.

DOROTHY JACKS, PALM BEACH
COUNTY PROPERTY APPRAISER,
ANNE M. GANNON, PALM BEACH
COUNTY TAX COLLECTOR and
LEON M. BIEGALSKI, EXECUTIVE
DIRECTOR OF THE FLORIDA
DEPARTMENT OF REVENUE,

Defendants.

COMPLAINT

Plaintiff, SANDY SEIDMAN ("Mr. Seidman"), sues Defendants, DOROTHY JACKS, PALM BEACH COUNTY PROPERTY APPRAISER ("Property Appraiser"), ANNE M. GANNON, PALM BEACH COUNTY TAX COLLECTOR ("Tax Collector"), and LEON M. BIEGALSKI, EXECUTIVE DIRECTOR OF THE FLORIDA DEPARTMENT OF REVENUE (the "DOR"), and alleges:

1. JURISDICTION AND VENUE

1.1 This is an action for injunctive relief and declaratory relief within the jurisdictional limits of the Circuit Court.

1.2 This action arises out of the Property Appraiser's 2017 assessment of Mr. Seidman's real property in Palm Beach County, Florida, above just value.

1.3 This action was filed within sixty (60) days of the date the assessments being contested were certified by the Property Appraiser for collection by the Tax

Collector.

1.4 Mr. Seidman paid the full amount of taxes he was billed, which is more than what Mr. Seidman admits in good faith is owed. Mr. Seidman's receipt for payment is attached as Exhibit "A".

1.5 Mr. Seidman has complied with all conditions precedent to bringing this action.

1.6 This Court has jurisdiction of this action under section 194.171(1), Florida Statutes. Mr. Seidman has satisfied the jurisdictional requirements of sections 194.171(2) and (3), Florida Statutes.

1.7 The venue of this action is proper in Palm County, Florida, under section 194.171(1), Florida Statutes.

2. THE PARTIES

2.1 The Property Appraiser is the duly elected public official responsible for assessing real property in Palm Beach County, Florida.

2.2 The Tax Collector is the duly elected public official responsible for collecting real property taxes in Palm Beach County, Florida.

2.3 DOR is responsible for the overall supervision of the assessment and collection of taxes at issue in this action, and is joined as a Defendant under section 194.181(5), Florida Statutes.

3. GENERAL ALLEGATIONS

3.1 Mr. Seidman owns the real property described as:

The South 300 feet of the East half of the Southeast Quarter of Section 29, Township 41 South Range 43 East, Palm Beach County, Florida, lying West of the center line of the Intracoastal Waterway of the Florida Inland Navigation District from Jacksonville

to Miami, Florida, as that line is shown on Plat recorded in Plat Book 17, Page 7, Public Records of Palm Beach County, Florida.

Also described as commencing at the Southwest corner of the East half of the Southeast quarter of Section 29, Township 41 South, Range 43 East; thence run North on the West line of said East half of the Southeast quarter of Section 29, a distance of 300 feet; thence run East on a line parallel to and 300 feet distance North from the South line of said East half of the Southeast quarter of Section 29, to the West right-of-way line of the Florida Inland Navigation District; thence continue East of this line to the center line of said Intracoastal Waterway; thence meander Southeasterly, Southerly and Southwesterly on said center line of the Inland Waterway to the South line of said East half of the said Southeast quarter of Section 29; thence run West on said South line of said East half of Southeast quarter of Section 29, to the Point of Beginning.

Excepting therefrom the South 200 feet thereof conveyed to John S. Wyllie and Barbara W. Wyllie, his wife, by deed recorded in Deed Book 1149, Page 524, Public Records of Palm Beach County, Florida.

(Property Appraiser Id. #00-43-41-29-00-000-5460) (the "Real Property").

3.2 Article VII, Section 4, Florida Constitution, and section 193.011, Florida Statutes, require the Property Appraiser to secure a just valuation of all property subject to ad valorem taxation.

3.3 On October 10, 2017, the Property Appraiser certified the 2017 assessment roll for Palm Beach County (the "Certified Assessment Roll") for collection by the Tax Collector.

3.4 The Certified Assessment Roll indicates a market value for the Real Property of \$2,243,418 and an assessed value of \$2,243,418 (the "Improper Assessment") for 2017.

3.5 The Improper Assessment exceeds the just value of the Real Property for 2017 and is arbitrary, unreasonable, and illegal.

3.6 The Improper Assessment overstates the just value of the Real Property by failing to consider properly the factors in section 193.011, Florida Statutes, by among other things: (i) failing to consider properly the present cash value of the Real Property; (ii) failing to consider properly the high and best use to which the Real Property can be expected to be put in immediate future and present use of the Real Property, taking into consideration the legally permissible use of the Real Property; (iii) failing to consider properly the impact of the Easement Deed recorded in Official Records Book 468, Page 192, Palm Beach County, Florida, public records on the Real Property; (iv) failing to deduct demolition costs; (v) failing to consider properly the location of the Real Property; (vi) failing to consider properly the size of the Real Property; and (vii) failing to consider properly the condition of the Real Property.

3.7 Mr. Seidman has incurred, and will incur, costs in this action, which he is entitled to recover under section 194.192(1), Florida Statutes.

4. COUNT I – DECLARATORY JUDGMENT REGARDING THE OVER ASSESSMENT OF THE REAL PROPERTY FOR 2017

Mr. Seidman realleges the allegations in Sections 1 through 3 here.

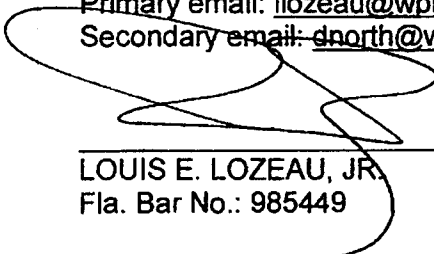
4.1 A controversy exists between Mr. Seidman and the Property Appraiser as to whether the Real Property has been assessed above just value for 2017.

4.2 There exists an actual and practical need for the Court to declare the just value of the Real Property for the 2017 tax year and declare whether the Property Appraiser considered properly the factors in section 193.011, Florida Statutes, because Mr. Seidman is in doubt concerning the proper assessment of his Real Property for 2017 and the amount of taxes he owes the Tax Collector.

WHEREFORE, Mr. Seidman requests that the Court: (i) enter a declaratory

judgment under Chapter 86, Florida Statutes, declaring that the Property Appraiser has not considered properly the factors in section 193.011, Florida Statutes, and has assessed the Real Property above just value for 2017; (ii) enter a declaratory judgment under Chapter 86, Florida Statutes, declaring the just value of the Real Property for 2017; (iii) order Defendants to take all steps necessary to revise the 2017 assessment based on the Court's determination of the just value of the Real Property for 2017, including issuance of any tax refunds, if applicable; (iv) award Mr. Seidman his costs; and (v) grant all other appropriate relief, including any supplemental relief requested above or as justice and equity may require under section 86.061, Florida Statutes.

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