

IN THE CIRCUIT COURT OF THE 17TH
JUDICIAL CIRCUIT IN AND FOR
BROWARD COUNTY FLORIDA

GENERAL JURISDICTION DIVISION

GK WESTON CORPORATE CENTER, LLC,
a Delaware limited liability company,

Plaintiff,

CASE NO.:

v.

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

Defendants.

COMPLAINT

COMES NOW, Plaintiff, GK WESTON CORPORATE CENTER, LLC (hereinafter referred to as "Plaintiff"), a Delaware limited liability company, by and through its undersigned counsel, and sues Defendants, MARTY KIAR, THOMAS KENNEDY, and LEON M. BIEGALSKI (hereinafter collectively referred to as "Defendants"), and alleges:

1. This is an action to contest ad valorem tax assessments and for a refund of taxes paid for the 2016 tax year on certain real property located in Broward County, Florida.
2. This Court has jurisdiction pursuant to Chapter 194 Florida Statutes, and Art. V, s. 5 and 20 of the Florida Constitution.
3. Venue is proper under Section 194.171, Florida Statutes, as this matter relates to property taxation and the property in question is located in Broward County, Florida.

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4. Plaintiff, GK WESTON CORPORATE CENTER, LLC, is a Delaware limited liability company, authorized to transact business in the State of Florida and brings this action pursuant to Section 194.181(1), Florida Statutes.

5. Defendant MARTY KIAR (“Appraiser”), is sued in his official capacity and is a necessary party to the action pursuant to Section 194.181(2), Florida Statutes.

6. Defendant THOMAS KENNEDY (“Tax Collector”), is sued in his official capacity and is a necessary party to the action pursuant to Section 194.181(3), Florida Statutes.

7. Defendant LEON M. 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.

8. At all times relevant hereto, Plaintiff has been and is the owner and taxpayer of property located in Broward County, Florida identified as Folio No. 5040-17-02-0440, with the address of 2500 Weston Road, Weston, Florida (“Property A”).

9. At all times relevant hereto, Plaintiff has been and is the owner and taxpayer of property located in Broward County, Florida identified as Folio No. 5040-17-02-0450, with the address of 2700 S. Commerce Parkway, Weston, Florida (“Property B”).

10. The Appraiser estimated the just value of Property A for ad valorem purposes as \$18,800,000 and the assessed value as \$18,800,000.

11. The Appraiser estimated the just value of Property B for ad valorem purposes as \$20,800,000 and the assessed value as \$20,800,000.

12. The ad valorem taxes for Property A and Property B were paid by the Plaintiff on November 28th, 2016. Pursuant to Sections 194.171(3) and 194.171(4), Florida Statutes, said

payments included and exceeded the good faith estimate of taxes which Plaintiff believes to have been lawfully due and owing for Property A and Property B, and were made without prejudice to its claims in this action. A copy of the Property Tax Receipts are attached hereto as Exhibit A.

13. Plaintiff has performed all conditions precedent which are required to be performed in establishing its rights to bring this action. This action has been filed within the time period prescribed by Section 194.171(2), Florida Statutes, i.e., within 60 days from the date the assessment being contested is certified for collection under 1934.122(2).

14. The Appraiser failed to comply with Section 193.011 of the Florida Statutes, the Rules and Regulations of the Department of Revenue, State of Florida, and professionally accepted appraisal practices in assessing Property A and Property B in a fair and equitable manner.

15. The assessments on both Property A and Property B do not represent just value and therefore violate Article VII, Section 4 of the Florida Constitution, because they exceed the market value of each property as of January 1, 2016.

WHEREFORE, Plaintiff respectfully requests that this Court: (a) take jurisdiction over this action and the parties hereto, (b) set aside the assessment on the Property as excessive, (c) establish the proper assessment of the Property in accordance with the Constitution of the State of Florida and Sections 193.011 of the Florida Statutes, (d) direct the Tax Collector to cancel the original bills and issue new tax bills in said reassessed amounts, and (e) grant such other and further relief as the Court deems just and equitable.

Dated this 6th day of December, 2017.

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Respectfully submitted,

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