

IN THE CIRCUIT COURT OF THE 15TH  
JUDICIAL CIRCUIT IN AND FOR PALM  
BEACH COUNTY, FLORIDA

WALGREEN CO.,

CASE NO.

Plaintiff,

vs.

**COMPLAINT**

DOROTHY JACKS, as Property Appraiser  
of Palm Beach County, Florida; ANNE M.  
GANNON, as Tax Collector of Palm  
Beach County, Florida; and LEON M.  
BIEGALSKI, as Executive Director of the  
State of Florida Department of Revenue,

Defendants.

\_\_\_\_\_/

Plaintiff, Walgreen Co. ("Taxpayer"), sues Defendants, Dorothy Jacks, as Property Appraiser of Palm Beach County, Florida ("Property Appraiser"), Anne M. Gannon, as Tax Collector of Palm Beach County, Florida ("Tax Collector"), and Leon M. Biegalski, as Executive Director of the State of Florida, Department of Revenue ("Department") (collectively, "Defendants") and alleges:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to Florida Statutes §§ 194.036 and 194.171. Venue is proper in Palm Beach County, as the subject property, as described below, and the Property Appraiser are located in Palm Beach County, Florida.

2. Taxpayer is a foreign corporation registered and conducting business in Palm Beach County, Florida.

3. Property Appraiser is the duly elected Property Appraiser of Palm Beach County, Florida. He is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with Florida Statutes §194.181(2).

4. Tax Collector is the duly elected and acting Tax Collector for Palm Beach County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with Florida Statutes §194.181(3).

5. Department is named as a defendant to this action as mandated by Florida Statutes §194.181(5), because the tax assessment is also being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

6. Taxpayer was the owner of real property and the party responsible under the law for payment of 2017 ad valorem taxes of the real property identified and assessed under Parcel Control No. 00-41-41-17-05-001-0000 (the "Property").

7. Property Appraiser has certified the assessment of the Property for the year 2017 with market value and assessed values of \$37,790,728. These assessments are in excess of the just value of the Property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser's assessments of the Property is arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Palm Beach County.

9. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

10. Taxpayer has paid the taxes on the Property as required under *Fla. Stat.* § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference as Exhibit "A".

