

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

BB VENTURES (HUNTERS), LTD

Plaintiff,

Case No.:

v.

Division:

**RICK SINGH, CFA, as Property Appraiser
SCOTT RANDOLPH, as Tax Collector
LEON M. BIEGALSKI, Executive Director of
the Florida Department of Revenue,**

Defendants,

COMPLAINT

Plaintiff, BB VENTURES (HUNTERS), LTD, by and through its attorneys Flanagan | Bilton LLC and Thomas Flanagan, sues Defendants, RICK SINGH, CFA, ("SINGH") as Property Appraiser, SCOTT RANDOLPH, ("RANDOLPH") as Tax 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 2017 and this Court has jurisdiction pursuant to Chapter 194, Fla. Stat., and Article V, Sections 5 and 20 of the Constitution of the State of Florida.

2. Plaintiff is the owner of certain real property located in Orange County, Florida, identified by the following real estate parcel identification number(s): 28-24-29-3804-00-010. The property is an apartment building and is commonly known as "Parks at Hunters Creek" 13427 Glacier National Drive Un-incorporated Orange County, FL.

3. Defendant SINGH is sued herein in his official capacity as the duly constituted and elected Property Appraiser of Orange County, Florida. He is a necessary and proper party to this action pursuant to §194.181(2), Fla. Stat.

4. Defendant RANDOLPH is sued herein in his official capacity as Tax Collector of Orange County, Florida. He is a necessary and proper party to this action pursuant to §194.181(3), Fla. Stat.

5. Defendant BIEGALSKI is sued herein in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary and proper party to this action pursuant to §194.181(5) Fla. Stat.

6. For tax year 2017 the subject property was initially assessed by SINGH for ad valorem purposes at a market or just value of \$70,705,748 and an assessed value of \$58,827,503.

7. For tax year 2017, the Recommended Decision of Special Magistrate issued on January 3, 2018, determined the assessment of the subject property to be a market or just value of \$70,705,748 and an assessed value of \$58,827,503.

8. Plaintiff has paid the taxes which Plaintiff admits in good faith to be owed pursuant to §194.171(3)(4), Fla. Stat. A Orange County Tax Record from the Orange County Tax Collector, confirming payment of taxes is attached hereto as Plaintiff's Exhibit "A".

9. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing the right to bring this action and not more than sixty (60) days have elapsed since the date the assessment was certified for collection or the date that notice of the decision of the Orange County Value Adjustment Board was mailed to Plaintiff.

10. That in assessing the subject property, SINGH failed to consider properly the criteria in §193.011, Fla. Stat., resulting in an illegal assessment. Alternatively, the assessment is arbitrarily based on appraisal practices that are different from those Defendant SINGH generally applied to comparable property within the same class as the subject property.

11. The 2017 assessment on the subject property exceeds just value.

12. SINGH'S assessment of the subject property lacks uniformity and equality among all of substantially all other taxpayers in Orange County, causing Plaintiff to bear a disproportionately larger share of the 2017 ad valorem tax burden.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the subject property; establish the proper assessment of the subject property in accordance with the Constitution of the State of Florida and §193.011, Fla. Stat.; and further, that this Court enter an order directing Defendant RANDOLPH to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff their costs incurred in bringing this action pursuant to § 194.192, Fla. Stat., and award such other general relief as may be just and equitable.

DEMAND FOR A JURY TRIAL

Plaintiff does not demand a jury trial in this action.

By: /s/ Thomas D. Flanagan, Jr.
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