

IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT
IN AND FOR PINELLAS COUNTY, FLORIDA
CIVIL DIVISION

1100 CLEVELAND LLC,
a foreign limited liability company,

Plaintiff,

vs.

Case No.:

MIKE TWITTY, as Property Appraiser;
CHARLES W. THOMAS, as Tax Collector
And LEON M. BIEGALSKI as Executive
Director of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, 1100 CLEVELAND LLC, a foreign limited liability company, sues Defendants, MIKE TWITTY as Property Appraiser (“Appraiser”), CHARLES W. THOMAS as Tax Collector (“Collector”) and LEON M. BIEGALSKI (“Biegalski”), as Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest ad valorem tax assessments for the tax year 2017 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
2. Plaintiff is an Illinois limited liability company authorized to transact business in Florida.
3. Appraiser is sued herein in his official capacity as is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.
4. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Biegalski is sued in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff is the owner of certain real property located in Pinellas County, Florida, identified as Account No. R160424 hereinafter referred to as the "Subject Property".

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes as follows:

<u>Account No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
R160424	\$3,263,469	\$3,263,469

hereinafter, the ("assessment").

8. Plaintiff has paid in full the taxes which have been assessed, pursuant to section 194.171(3) and (4), Florida Statutes. A copy of the receipt is attached as Plaintiff's Exhibit "A."

9. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

10. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

11. Appraiser failed to comply with section 192.042(1), Florida Statutes, in assessing the Subject Property because the improvements to the Subject Property were not substantially complete as of January 1, 2017, and said improvements should have no value placed thereon as they could not be used for the purpose for which they were constructed.

12. Of the Subject Property, the Appraiser assessed land value was \$1,106,400. As such, the incomplete improvements were valued and taxed at \$2,157,069 when they should have had no value placed upon them. *See* Plaintiff's Exhibit "B."

13. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violate article VII, section 4 of the Florida Constitution.

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 as excessive; establish the proper just and assessed value for the Subject Property in accordance with the Constitution of the State of Florida and sections 193.011 and 192.042(1), Florida Statutes; direct the Collector to cancel the original bill, issue a new tax bill in said reassessed amount and refund Plaintiff its overpayment; and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.

Dated: December 5, 2017

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