

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

RICK SINGH, Orange County Property
Appraiser,

Plaintiff,

CASE NO.: 2017-CA-004501-O

v.

PIEDMONT-CNL TOWERS ORLANDO
OWNER LLC, a foreign limited liability
Company, SCOTT RANDOLPH, as Orange
County Tax Collector, and LEON M.
BIEGALSKI, as Executive Director of the
Florida Department of Revenue,

Defendant.

AMENDED COMPLAINT

Plaintiff, RICK SINGH, as Orange County Property Appraiser, by counsel, hereby sues Defendant, PIEDMONT-CNL TOWERS ORLANDO OWNER LLC, a foreign limited liability company, SCOTT RANDOLPH, as Orange County Tax Collector, and LEON M. BIEGALSKI, as Executive Director of the Florida Department of Revenue, and states as follows:

1. This is an action filed pursuant to sections 194.036(1)(a) & (b), Florida Statutes, appealing decisions of the Orange County Value Adjustment Board (the "VAB") for tax year 2016, which direct Plaintiff, RICK SINGH, to substantially reduce the valuation of certain property located in Orange County, Florida.
2. This Court has jurisdiction over, and is the proper venue for, this action to pursuant to section 194.171(1), Florida Statutes.
3. Plaintiff, RICK SINGH ("Singh"), is the duly-elected and acting Property Appraiser for Orange County, Florida.

4. Defendant, PIEDMONT-CNL TOWERS ORLANDO OWNER LLC, (“PIEDMONT”) is a foreign limited liability company which owns the property located in Orange County, Florida, identified by Singh with Parcel ID Nos. 35-22-29-1354-02-030 and 35-22-29-1354-02-10 (collectively the “Property”) and/or is otherwise a “taxpayer” for the Property pursuant to section 192.001(13), Florida Statutes.

5. Defendant, SCOTT RANDOLPH, is named in his official capacity as Orange County Tax Collector as a nominal defendant and party herein pursuant to section 194.181(3), Florida Statutes.

6. Defendant, LEON M. BIEGALSKI, is named in his official capacity as Executive Director of the Florida Department of Revenue (the “DOR”) as a nominal defendant and party herein pursuant to section 194.181(5), Florida Statutes.

7. All conditions precedent to the maintenance of this action have been performed, have occurred, or, have been waived and this action has been timely brought.

8. PIEDMONT filed Petition Nos. 2016-1371 and 2016-1373 (collectively the “Petitions”) with the VAB contesting Singh’s 2016 valuation of the Property, which were granted by the VAB.

9. The VAB adopted a special magistrate’s recommendation to grant the Petitions and substantially reduced Singh’s 2016 total just valuation of Parcel 35-22-29-1354-02-030 from \$63,388,136 to \$59,000,000, and Parcel 35-22-29-1354-02-10 from \$50,759,318 to \$47,500,000.

10. The VAB’s reduction of Singh’s 2016 valuation of the Property is incorrect, and the resulting assessed value is substantially less than the Property’s just and fair market value.

11. Based on the VAB's over 5% reduction in Singh's 2016 valuation of the Property, Singh is authorized to file and prosecute this appeal of the VAB's decision pursuant to section 194.036(1)(b), Florida Statutes.

12. Furthermore, the VAB's decision violates Section 4 of the Florida Constitution by mandating a valuation of the Property at less than the Property's just value for 2016, which authorizes Singh to file and prosecute this action pursuant to section 194.036(1)(a), Florida Statutes.

13. In arriving at his 2016 valuation and assessment of the Property, Singh properly considered the factors set forth in section 193.011, Florida Statutes.

14. Singh's 2016 valuation and assessment of the Property was, and is, made in accordance with 193.011, Florida Statutes, and Art. VII, Section 4 of the Florida Constitution.

15. The Property's value established by the VAB does not represent, and is substantially below, the Property's just and fair market value as of January 1, 2016.

16. Singh's total valuations of \$63,388,136 for Parcel No. 35-22-29-1354-02-030 and \$50,759,318 for Parcel No. 35-22-29-1354-02-10 represent the just and fair market values as of January 1, 2016.

WHEREFORE, the Plaintiff prays as follows:

- (a) That this Court inquire into and determine the illegality of the tax assessment as reduced by the VAB.
- (b) That this Court order that the Property Appraiser's assessment upon the subject property be reinstated and certified to the Orange County Tax Collector for the issuance of a revised tax bill for the deficiency in taxes and interest.
- (c) That this Court order the Executive Director of the Department of Revenue to approve the Property Appraiser's assessment of the subject property as reinstated by the Court.
- (d) That this Court grant the Plaintiff his costs and such other relief as is just and proper.

Respectfully submitted,

GREENSPOON MARDER PA

By/s/ SUSANA CRISTINA GARCIA
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the foregoing has been filed with the Orange County Clerk of Court through the E-Portal Filing System and a copy was sent via email to attorney for Defendant, S. Brendan Lynch, at Brendan.lynch@lowndes-law.com, lit.control@lowndes-law.com, and tracy.kennison@lowndes-law.com, pursuant to Fla. R. Jud. Admin. 2.516, this _____ day of November, 2017.

/s/ SUSANA CRISTINA GARCIA