

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

CIVIL DIVISION

KRG MIRAMAR SQUARE, LLC, a  
Delaware Limited Liability Company,

CASE NO. CACE17-022156 DIV. 02

Plaintiff,

COMPLAINT

vs.

MARTY KIAR, as Property Appraiser of  
Broward County, Florida; TOM  
KENNEDY, as Tax Collector of Broward  
County, Florida; and LEON M.  
BIEGALSKI, as Executive Director of the  
State of Florida Department of Revenue,

Defendants.

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Plaintiff, KRG Miramar Square, LLC ("Taxpayer"), sues Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida ("Property Appraiser"), Tom Kennedy, as Tax Collector of Broward County, Florida ("Tax Collector") and Leon M. Biegalski, as Executive Director of the State of Florida Department of Revenue (the "Department") and says:

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 Broward County as the subject property, as described below, and the Property Appraiser are located in Broward County, Florida.

2. Taxpayer is a foreign limited liability company duly registered to conduct business in Broward County, Florida.

3. Property Appraiser is the duly elected Property Appraiser of Broward 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 Broward 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 assessments are also being contested on the grounds that they are 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 2016 ad valorem taxes for the real property located in Broward County, Florida assessed by Property Appraiser under Folio No. 5140-25-07-0010 (the "Property").

7. Property Appraiser made preliminary assessments for the Property for the year 2016 with a market value of \$42,169,290 and assessed value of \$39,600,000. 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 were arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

9. Taxpayer duly filed a petition with the Value Adjustment Board of Broward County ("VAB") pursuant to Florida Statutes § 194.011, contesting the aforementioned preliminary assessments of the Property for the year 2016.

10. The Special Magistrate appointed to hear Taxpayer's petition found that the preliminary assessments were unlawful and not in compliance with Florida law, and recommended that the VAB reduce the market and assessed values to \$38,573,200. The recommended decision of the Special Magistrate was approved and incorporated by the VAB.

11. Despite the reductions as identified in paragraph 10 above, the just value for the Property needs to be further reduced since the VAB values still are in excess of the just value of the Property, in violation of *Florida Statutes*, including Article VII, Section 4 of the Florida Constitution.

12. 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".

13. Taxpayer will be irreparably damaged if forced to pay the full tax based on values identified in paragraph 10 above.

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

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2016 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and

(iv) Granting such other and further relief as this Court deems just and proper.

DATED: December 7, 2017

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