

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

CIVIL DIVISION

SAWGRASS GRAND FEE OWNER,
LLC, a Delaware Limited Liability
Company,

CASE NO. CACE17-022166 DIV. 03

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.

Plaintiff, Sawgrass Grand Fee Owner, 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 together with Property Appraiser and Tax Collector, the “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 Broward County as the subject property, as described below, and the Property Appraiser are located in Broward County, Florida.

2. Taxpayer was the owner of, and party responsible for, payment of taxes for the real property assessed under Folio Nos. 4941-28-19-0030 (“Sports Complex”) and 4941-28-19-

0031 ("Hotel") for the year 2016. The two (2) parcels shall sometimes collectively be referred to as the "Property."

3. The Hotel and Sports Complex parcels are also collectively known as the Sawgrass Grand Hotel and Suites Sports Complex, located in Sunrise, Florida. The Sports Complex parcel is the adjacent contiguous parcel to the Hotel, and together, they operate as one economic unit.

4. 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 herein in accordance with *Florida Statutes §194.181(2)*.

5. Tax Collector is the duly appointed and acting tax collector for Broward County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named herein as a Defendant in compliance with *Florida Statutes §194.181(3)* and in accordance with *Fla. R. Civ. P. 1.170(h) and 1.210*.

6. Department is named as a Defendant 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.

7. Property Appraiser made preliminary assessments for the Property for the tax year 2016 as follows:

- a. Folio No. 4941-28-19-0030: Market and assessed value of \$1,578,150.
- b. Folio No. 4941-28-19-0031: Market value of \$12,010,550 and assessed value of \$8,329,030.

8. The preliminary assessments identified in paragraph 7(a)-(b) above 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.

9. The Hotel and Sports Complex are interdependent and a proper valuation must consider them as one economic entity. Pursuant to *Fla. Stat. §193.011*, the highest and best use of the Hotel and Sports Complex requires treatment of them by the Property Appraiser as one economic entity and any failure to do so will result in a valuation not consistent with professional appraisal practices or in accordance with Florida law.

10. 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.

11. 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 Composite Exhibit "A".

12. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the assessed values set forth in paragraph 7 above.

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

14. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

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

**KOPELOWITZ OSTROW
FERGUSON WEISELBERG GILBERT**
Attorneys for Plaintiff
One West Las Olas Blvd., Suite 500
Fort Lauderdale, FL 33301
(954) 525-4100 – Telephone
(954) 525-4300 - Facsimile

By: */s/ Scott J. Weiselberg*
Scott J. Weiselberg, Esq.
Florida Bar No. 122701
weiselberg@kolawyers.com
marino@kolawyers.com (Asst.)