

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

PBC OWNER LLC, a foreign limited
liability company

Plaintiff,

Case No.: 2018-CA-002261

vs.

Division:

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

Defendants.

COMPLAINT

Plaintiff, PBC OWNER LLC, sues Defendants, MIKE TWITTY as Property Appraiser ("Appraiser"), CHARLES W. THOMAS as Tax Collector ("Collector"), and LEON M. BIEGALSKI ("Biegalski"), as the Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest ad valorem tax assessments against certain real property 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 a Delaware limited liability company.
3. Appraiser is sued herein in his official capacity and 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. Defendant 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 by Appraiser using Parcel Nos. 13/30/16/76531/001/0010, 13/30/16/76532/001/0010 and 13/30/16/76532/001/0020, referred to hereinafter 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>Assessed Value</u>
13/30/16/76531/001/0010	\$ 2,855,000
13/30/16/76532/001/0010	\$ 3,516,000
13/30/16/76532/001/0020	\$ 2,863,000

(hereinafter, the "assessments").

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiff's Composite 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. The Subject Property consists of several separate rental buildings known as the "Pinellas Business Center," located in the Gateway area, containing approximately 202,000 square feet of gross leasable area of office and industrial space.

11. Upon information and belief, Appraiser has not properly considered the income approach method of appraisal because he has over estimated the income generating capability of the Subject Property as compared to the market in general as of the lien date. Appraiser has therefore failed to assess the unencumbered fee simple value as required by law.

12. Upon information and belief, Appraiser has failed to properly estimate the present cash value of the Subject Property via the sales comparison approach because he has failed to make the necessary adjustments to the sale properties in order to compare them directly to the Subject Property.

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

14. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed 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 assessments on the Subject Property as excessive; establish the proper assessments of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue new tax bills in said

reassessed amounts; 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.



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