

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

CASE NO. 2018-CA-0064130

PIEDMONT – CNL TOWERS ORLANDO  
OWNER, LLC,  
Plaintiff,

vs.

RICK SINGH, as the Property Appraiser of  
Orange County, Florida; SCOTT RANDOLPH,  
as the Tax Collector of Orange County, Florida;  
and LEON M. BIEGALSKI, as the Executive  
Director of the Florida Department of Revenue,

Defendants.

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COMPLAINT

COMES NOW the Plaintiff, PIEDMONT-CNL TOWERS ORLANDO OWNER, LLC, and sues the Defendants, RICK SINGH, as the Property Appraiser of Orange County, Florida; SCOTT RANDOLPH, as the Tax Collector of Orange County, Florida; and LEON M. BIEGALSKI, as the Executive Director of the Florida Department of Revenue, and, as their cause of action, would state as follows:

1. The Plaintiff, PIEDMONT-CNL TOWERS ORLANDO OWNER, LLC (hereinafter “Plaintiff”), owns real property located in Orange County, Florida, consisting of two commercial parcels used as office towers, the valuation of which property for ad valorem tax purposes is the subject matter of this action.

2. The Plaintiff is a Delaware limited liability company authorized to transact business in Florida.

3. The two parcels are more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Numbers (collectively, “the subject properties”): 35-22-29-1354-02-010 and 35-22-29-1354-02-030.

4. The Defendant, RICK SINGH, is the Property Appraiser of Orange County, Florida (hereinafter the “Property Appraiser”), and is sued herein in his official capacity, and not individually.

5. The Defendant, SCOTT RANDOLPH, is the Tax Collector of Orange County, Florida (hereinafter the “Tax Collector”), and is sued herein in his official capacity, and not individually.

6. The Defendant, LEON M. BIEGALSKI, is the Executive Director of the Florida Department of Revenue (hereinafter the “DOR”), and is sued herein in his official capacity, and not individually.

7. This Court has jurisdiction of this matter pursuant to Section 194.171(1) of the Florida Statutes.

8. Venue for this action lies in Orange County, Florida pursuant to Section 194.171(1) of the Florida Statutes.

9. Plaintiff is now, and was on January 1, 2017, responsible for the property taxes on the subject properties located in Orange County, the legal descriptions of which are contained in the Property Appraiser’s records as listed in Paragraph 3 above.

10. The Orange County Value Adjustment Board issued its Final Decisions on the subject properties on April 16, 2018. These final decisions were mailed on April 17, 2018.

11. This action has been timely filed, and all conditions precedent to the filing of this suit have been satisfied.

12. This is an action by Plaintiff contesting the legality and validity of the 2017 ad valorem assessments (market values and assessed values) on the aforesaid tax parcels.

13. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff’s parcels in accordance with Florida law.

14. The Tax Collector has the statutory duty to collect the taxes resulting from the assessments of the subject properties. The Tax Collector is joined as a nominal party defendant for the purpose of providing timely notice of this action and to provide this Court with jurisdiction over the Tax Collector to direct a refund of taxes paid upon granting of the relief requested herein.

15. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

16. The real property owned by and for which Plaintiff is responsible for property taxes is subject to assessment by the Property Appraiser for ad valorem tax purposes. Section 192.001(12) of the Florida Statutes defines “real property” to mean “land, buildings, fixtures, and all other improvements to land.”

17. As of the filing of this action, the valuations assigned each of the subject properties for 2017 is as follows:

<b>Parcel ID</b>	<b>Market Value</b>	<b>Assessed Value</b>
35-22-29-1354-02-010	\$52,521,226	\$52,521,226
35-22-29-1354-02-030	\$64,226,600	\$64,226,600

18. Each of these assessments exceeds the just and fair market values of the subject properties, are unlawful and/or invalid because:

(a) Section 193.011 of the Florida Statutes was not properly or lawfully considered by the Property Appraiser;

(b) The Property Appraiser has unlawfully, systematically, and intentionally substituted his own assessment policy instead of following the mandates of Section

193.011 of the Florida Statutes and the Florida Constitution with regard to valuing real property for ad valorem tax purposes;

(c) The assessments are discriminatory in that the assessments are at higher valuations than other taxable property of like class, nature, character, use, and condition located in Orange County, Florida;

(d) The assessments are arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Orange County;

(e) The assessments include the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or

(f) The method of assessment used by the Property Appraiser was unrealistic, unjust, excessive, arbitrary, and is in violation of the general laws of the State of Florida cited above and Article I, Section 4 and Article VII of the Florida Constitution, and violates the valuation methods and practices set forth in the Uniform Standards of Professional Appraisal Practice (USPAP).

19. As a result of the foregoing over-valuation, the 2017 market values and assessed values greatly exceed the just values of the subject properties, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on the subject properties had they been properly assessed.

20. Plaintiff has paid the taxes due on the subject properties for 2017, less the 4% discount for early payment in November, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Verification of payment of the taxes to the Tax Collector on these parcels is attached hereto as Composite Exhibit "A" and incorporated herein by this reference.

21. Plaintiff has complied with all conditions precedent to the filing of this action.

WHEREFORE, the Plaintiff, PIEDMONT-CNL TOWERS ORLANDO OWNER, LLC, respectfully prays for the Court to render a judgment decreeing (a) that the assessed values and market values of the subject properties for 2017 exceed just value and/or the subject properties were unlawfully, unequally, and/or invalidly over-assessed for 2017; (b) that the Court establish and declare the lawful amounts of the 2017 assessed values and market values or, in the alternative, that the Court remand these assessments to the Property Appraiser with instructions to comply with the provisions of the Florida Statutes and the Florida Constitution; (c) that the 2017 assessments and the resulting taxes be set aside to the extent the same exceeds the just or fair market values of the subject properties; and (d) that the judgment further decree that PIEDMONT-CNL TOWERS ORLANDO OWNER, LLC is entitled to a refund of taxes paid to the extent that the amounts previously paid exceed the amount of taxes which would be owed on corrected assessments, and such tax refunds shall be promptly paid by the Tax Collector within thirty (30) days of entry of a Final Judgment by this Court, along with any statutory interest. Further, PIEDMONT-CNL TOWERS ORLANDO OWNER, LLC would request that they be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

LOWNDES, DROSDICK, DOSTER, KANTOR &  
REED, P.A.

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