

IN THE CIRCUIT COURT OF THE
ELEVENTH JUDICIAL CIRCUIT IN
AND FOR MIAMI-DADE COUNTY,
FLORIDA

PEDRO J. GARCIA, as Property Appraiser
for Miami-Dade County, Florida,

GENERAL JURISDICTION DIVISION

CASE NO. 2018-23561 CA 01

Plaintiff,

vs.

COMPLAINT

DOSAL TOBACCO CORPORATION D/B/A
COMPETIDORA CIGARETTES, a Florida
corporation, and LEON M. BIEGALSKI, as
Executive Director of the State of Florida
Department of Revenue,

Defendants.

_____/

Plaintiff, PEDRO J. GARCIA, as Property Appraiser for Miami-Dade County, Florida,
(the "Property Appraiser") sues defendants DOSAL TOBACCO CORPORATION D/B/A
COMPETIDORA CIGARETTES, a Florida corporation, (the "Taxpayer"), and LEON M.
BIEGALSKI, as Executive Director of the State of Florida Department of Revenue (the
"Department"), and alleges:

1. In this equitable action, the Property Appraiser seeks to reverse a decision of the
Miami-Dade County Value Adjustment Board ("VAB") that reduced the Property Appraiser's
assessment of just value in connection with the 2017 *ad valorem* tax assessment of certain tangible
personal property.

JURISDICTION, VENUE, PARTIES

2. This Court has exclusive jurisdiction of this equitable action pursuant to sections
194.036(1)(a) and (b), and 194.171 of the Florida Statutes.

3. The tangible personal property that is subject to the challenged *ad valorem* tax assessment is located at 4775 NW 132nd St., Opa-Locka, Florida 33054, which is assessed under tax folio number 04-432513 (the “Subject Property”).

4. Venue is proper because the Subject Property is located in Miami-Dade County.

5. The Property Appraiser is the duly-elected appraiser for Miami-Dade County, Florida, and is a proper plaintiff in this action under section 194.181(1)(b), Florida Statutes.

6. The Taxpayer was the legal titleholder of record as of the assessment date of January 1, 2017, and was the entity to whom the Subject Property was assessed for 2017. Accordingly, the Taxpayer was responsible for the payment of all *ad valorem* taxes levied thereon. It is, thus, the proper defendant herein under section 194.181(2), Florida Statutes.

7. The Department is named as a defendant in accordance with section 194.181(5), Florida Statutes, because the tax assessment is contested on the grounds that it is contrary to the laws and Constitution of the state of Florida.

8. This action is timely filed and all conditions precedent have been met.

FACTUAL ALLEGATIONS

9. The Property Appraiser’s assessment of the Subject Property’s aggregate market value for tax year 2017 was:

Property Appraiser’s Assessment

04-432513	\$23,122,061
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10. To arrive at the Subject Property’s assessment for 2017, the Property Appraiser applied professionally accepted appraisal practices, including the sales comparison, cost, and income approaches to real property valuation, while simultaneously considering the criteria set forth in section 193.011, Florida Statutes.

11. The Taxpayer filed a petition with the VAB appealing the Property Appraiser's assessment of the Subject Property's market value for tax year 2017.

12. After the hearing on the Taxpayer's VAB petition, held on February 14, 2018, Special Magistrate, Mario de la Guardia, recommended that the Subject Property's market value be reduced substantially.

13. The VAB adopted the Special Magistrate's recommendation. Consequently, the Property Appraiser's assessment of the Subject Property for tax year 2017 was unlawfully reduced to the following value:

<u>VAB Adjusted Assessment</u>	
04-432513	\$18,910,393

14. The reduction represents an 18% decrease from the Property Appraiser's assessment, which exceeds the variance thresholds set forth in section 194.036(1)(b), Florida Statutes, and meets the criteria thereunder for the instant challenge

15. The market value adopted by the VAB was unlawful given that it is below the Subject Property's true "just value."

16. Therefore, the VAB's adjusted assessment of the Subject Property for tax year 2017 violates Florida statutory and constitutional law, including without limitation, section 193.011, Florida Statutes, and Article VII, Section 4, of the Florida Constitution of 1968.

WHEREFORE, the Property Appraiser respectfully requests that this Court enter an order:

- a. finding that the Property Appraiser's assessment was determined by an appraisal methodology that complies with the criteria of section 193.011 and professionally accepted appraisal practices;
- b. finding that the VAB's adjusted assessment does not represent the just value of the Subject Property for the challenged tax year; and is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the Property Appraiser to comparable property within Miami-Dade County;

- c. reinstating and certifying the Property Appraiser's assessment for tax year 2017;
- d. directing the Department to approve the Property Appraiser's assessment for tax year 2017;
- e. directing the Tax Collector to issue a revised tax bill to the Taxpayer for the deficiency, if any, in outstanding taxes and interest for tax year 2016 in accordance with § 194.192, Fla. Stat.;
- f. awarding all of the Property Appraiser's costs pursuant to § 194.192, Fla. Stat.; and
- g. granting such further relief as this Court deems just and proper.

DESIGNATION OF E-MAIL ADDRESSES

Pursuant to Florida Rule of Judicial Administration 2.516, undersigned counsel hereby designates the following primary and secondary e-mail addresses for purposes of e-mail service:

Primary e-mail address: ileanac@miamidade.gov

Secondary e-mail address: jessipr@miamidade.gov

Respectfully submitted,

ABIGAIL PRICE-WILLIAMS
Miami-Dade County Attorney

By: 

Ileana Cruz
Assistant County Attorney
Florida Bar No. 419140
Stephen P. Clark Center, Suite 2810
111 Northwest First Street
Miami, Florida 33128-1993
E-mail: ileanac@miamidade.gov
jessipr@miamidade.gov
Telephone: (305) 375-5151
Facsimile: (305) 375-5611