

IN THE CIRCUIT COURT OF THE 11TH
JUDICIAL CIRCUIT IN AND FOR
MIAMI-DADE COUNTY, FLORIDA
GENERAL JURISDICTION DIVISION
CASE NO.

SOUTH BEACH HEIGHTS I, LLC

Plaintiff,

vs.

COMPLAINT

PEDRO J. GARCIA, as Property Appraiser
of Miami-Dade County, Florida; MARCUS
SAIZ DE LA MORA, as Tax Collector of
Miami-Dade County, Florida; and LEON M.
BIEGALSKI, as Executive Director of the
State of Florida Department of Revenue,

Defendants,

Plaintiff, South Beach Heights I, LLC (“Taxpayer”), sues Defendants, Pedro J. Garcia, as
Property Appraiser of Miami-Dade County, Florida (“Property Appraiser”), Marcus Saiz de la
Mora, as Tax Collector of Miami-Dade County, Florida (“Tax Collector”) and Leon M.
Biegalski, as Executive Director of the Department of Revenue of the State of Florida (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 Miami-Dade County as the subject
properties, as described below, and the Property Appraiser are located in Miami-Dade County,
Florida.

2. South Beach Heights I, LLC is a Florida limited liability company which is
registered and conducting business in Miami-Dade County, Florida.

3. Property Appraiser is the duly elected Property Appraiser of Miami-Dade 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 Miami-Dade 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 assessment is also being contested on the grounds that it is 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 2017 ad valorem taxes for the real property located in Miami-Dade County, Florida consisting of two (2) adjacent tax parcels assessed by the Property Appraiser under Folio No. 02-4203-001-0100 located at 630 Alton Road, Miami Beach ("x0100") and 02-4203-001-0280 located at 650 Alton Road, Miami Beach ("x0280") (combined, the "Property").

7. Property Appraiser certified the assessments of the Property for the year 2017 with a combined market value assessment of \$40,510,308 (x0100 at \$32,010,308 and x0280 at \$8,500,000) and a non-school assessed value of \$12,079,675 (x0100 at \$7,101,735 and x0280 at \$4,977,940). 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, based on the results of the Value Adjustment Board ("VAB") hearings, recertified the assessments of the Property for the tax year 2017 with a market value of \$29,547,308 (x0100 at \$22,407,308 and x0280 at \$7,140,000) and assessed value of \$12,079,675

(x0100 at \$7,101,735 and x0280 at \$4,977,940).

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.

9. Property Appraiser's assessments of the Property were arbitrarily based on appraisal practices which are neither professionally accepted appraisal practices nor acceptable appraisal standards within Miami-Dade County or the State of Florida.

10. Each assessment exceeds the Property's just value, and is therefore in violation of *Florida Statutes*, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution. Taxpayer will be irreparably damaged if the Property Appraiser's assessments remain against the Property.

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

12. Taxpayer has paid the taxes on the Property as required under *Florida Statutes* § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference as Exhibit "A".

WHEREFORE, Taxpayer demands judgement 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 2017 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 *Florida Statutes* § 194.192; and
- (iv) Granting such other and further relief as this Court deems just and proper.

DESIGNATION OF EMAIL ADDRESSES

Pursuant to Florida Rule of Judicial Administration 2.516, undersigned counsel hereby designates his/her primary and secondary e-mail addresses for purposes of email service as follows:

Primary email address: gappel@gappellaw.com

Secondary email address: asst@gappellaw.com

DATED this 30th day of July, 2018.

LAW OFFICES OF GARY APPEL, P.A.
Attorneys for Taxpayer
1688 Meridian Avenue, Suite 900
Miami Beach, Florida 33139
Telephone (305) 672-5007

By /s/ Gary A. Appel
Florida Bar No. 919306