

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. 2018-24870 CA 23

Plaintiff,

vs.

**COMPLAINT**

ALLIANCE RE HOLDINGS, LLC, a Florida  
limited liability company, and LEON M.  
BIEGALSKI, as Executive Director of the  
State of Florida Department of Revenue,

Defendants.

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Plaintiff, PEDRO J. GARCIA, as Property Appraiser for Miami-Dade County, Florida, (the "Property Appraiser") sues defendants ALLIANCE RE HOLDINGS, LLC, a Florida limited liability company (the "Taxpayer"), and LEON M. BIEGALSKI, as Executive Director of the State of Florida Department of Revenue (the "Department"), and alleges:

1. In this 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 market value in connection with the annual *ad valorem* tax assessment of certain real property owned by the Taxpayer for tax year 2017.

**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 real property that is subject to the challenged *ad valorem* tax assessment is located at 777 Brickell Avenue, Miami, FL 33131 (the "Subject Property"), which is assessed under

the tax folio number 01-4138-034-0010 and corresponding legal description:

NASHER SUB  
PB 117-90  
S236.11FT OF TRACT A  
LOT SIZE 164661 SQ FT  
OR 20674-3846 0902 11

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 is the titleholder of record as of the assessment date of January 1, 2017. Thus, it is 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 Subject Property is a waterfront complex consisting of a 13-story office building with adjacent parking structure, which most recently sold in 2015 for a purchase price of \$140,000,000.
10. The Taxpayer's title to the Subject Property is evidenced by that certain Special Warranty Deed recorded on February 17, 2015, in the Official Records of Miami-Dade County at Bk. 29502 Pg. 2242.
11. The Property Appraiser's assessment of the Subject Property's aggregate market value for tax year 2017 was:

**Property Appraiser's Market Value**

01-4138-034-0010                      \$106,500,000

12. 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 sections 193.011 and 193.023, Florida Statutes.

13. Applying this methodology, the Property Appraiser examined income, recent sales of comparable properties, construction costs, and the Subject Property's location and condition, among other factors.

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

15. After the hearing on the Taxpayer's VAB petition, held on March 30, 2018, Special Magistrate, Pedro M. Alvarez, recommended that the Subject Property's market value be reduced substantially.

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

**VAB Adjusted Market Value**

01-4138-034-0010                      \$87,970,757

17. The reduction represents a 17% decrease from the Property Appraiser's market value, which exceeds the variance thresholds set forth in section 194.036(1)(b) of the Florida Statutes and meets the criteria thereunder for the instant challenge.

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

19. The VAB's unlawful reduction will negatively impact the Subject Property's assessed value not only in tax year 2017, but also in subsequent years as a result of the assessment cap contained in Article VII, Section 4 of the Florida Constitution of 1968, and its implementing statutes, including Sections 193.155, 193.1554, and 193.1555 of the Florida Statutes.

20. Therefore, the VAB's adjusted assessment of the Subject Property for tax year 2017 violates Florida statutory and constitutional law, including without limitation, sections 193.011 and 193.1555 of the Florida Statutes, and Article VII, Section 4 of the Florida Constitution.

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 2017 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:

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Respectfully submitted,

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