

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.2018-24043 CA ~~34~~01

Plaintiff,

vs.

COMPLAINT

THE UNIVISION NETWORK LIMITED
PARTNERSHIP, a foreign limited partnership,
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 THE UNIVISION NETWORK LIMITED PARTNERSHIP, a foreign limited partnership, (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 annual *ad valorem* tax assessment of certain tangible personal property 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 tangible personal property that is subject to the challenged *ad valorem* tax assessment is located at Univision Studios, 9405 NW 41st Street, Doral, Florida (the “Subject Property”), which is assessed under tax folio number 22-382302.

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 thus, 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 Market Value Assessment

22-382302

\$114,978,095

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 12, 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:

VAB Adjusted Market Value Assessment

22-382302	\$84,947,293
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14. The reduction represents a twenty-six percent (26%) 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, Florida Statutes, 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:

Primary e-mail address: ileanac@miamidade.gov

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Respectfully submitted,

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