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IN THE CIRCUIT COURT, FOURTH  
JUDICIAL CIRCUIT, IN AND FOR  
DUVAL COUNTY, FLORIDACASE NO.: 16-2018-CA-4207  
DIVISION: CV-HJERRY HOLLAND, as Property  
Appraiser of Duval County, Florida,

Plaintiff,

v.

THE PRUDENTIAL INSURANCE COMPANY  
OF AMERICA, a New Jersey Corporation;  
SHERRY HALL, as Acting Tax Collector of  
Duval County, Florida; and LEON M. BIEGALSKI,  
as Executive Director of the Florida Department of Revenue,

Defendants.

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**COMPLAINT TO RE-ESTABLISH PROPERTY ASSESSMENT**

Plaintiff, JERRY HOLLAND, as Property Appraiser of Duval County, Florida (“Property Appraiser”), sues Defendants, THE PRUDENTIAL INSURANCE COMPANY OF AMERICA, a New Jersey Corporation (“Prudential”); Sherry Hall, as Acting Tax Collector of Duval County, Florida; and LEON M. BIEGALSKI, as Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action, pursuant to section 194.036(1), Florida Statutes, to re-establish the Property Appraiser’s 2017 real property assessment that was reduced by the Duval County Value Adjustment Board (the “VAB”).
2. This Court has jurisdiction pursuant to chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
3. Venue is proper pursuant to section 194.171(1), Florida Statutes.

4. Plaintiff Property Appraiser is the duly elected and serving Property Appraiser of Duval County, Florida, and is the proper plaintiff to this action pursuant to section 194.181(1)(b), Florida Statutes.

5. Defendant Prudential is the owner of that certain real property located in Duval County, Florida, with real estate identification number 080283-0010, hereinafter referred to as the "Subject Property." Defendant Prudential was the owner of the Subject Property on January 1, 2017, the date of assessment, and is a proper defendant pursuant to section 194.181(2), Florida Statutes.

6. Defendant Sherry Hall is sued in her official capacity as the Acting Duval County Tax Collector and is a necessary party to this action pursuant to section 194.181(3), Florida Statutes.

7. Defendant Leon M. Biegalski is sued in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

8. Plaintiff Property Appraiser has performed all conditions precedent required to be performed in order to bring this action; specifically, this action has been filed within thirty (30) days of re-certification of the 2017 assessment roll pursuant to sections 193.122(3) and (4), Florida Statutes.

9. The Subject Property comprises two office buildings having approximately 658,000 square feet of rental space located on San Marco Boulevard in the downtown City of Jacksonville, near the southbank of the St. Johns River.

10. For tax year 2017, Plaintiff Property Appraiser assessed the Subject Property as follows:

<u>Market (Just) Value</u>	<u>Assessed (Capped) Value</u>	<u>Taxable Value</u>
\$50,553,800	\$48,880,007	\$48,880,007

11. Defendant Prudential filed a petition with the VAB, and the VAB administratively reduced the assessment on the Subject Property as follows:

<u>Market (Just) Value</u>	<u>Assessed (Capped) Value</u>	<u>Taxable Value</u>
\$41,974,618	\$41,974,618	\$41,974,618

12. Pursuant to section 194.036(1)(b), Florida Statutes, a property appraiser may challenge a reduction by the value adjustment board when a property appraiser's assessed value is in excess of one million dollars and the value adjustment board reduces the assessed value by more than five percent. The Subject Property was valued by the Property Appraiser in excess of one million dollars, and the VAB reduced the assessment on the Subject Property by almost seventeen percent. Pursuant to section 194.036(3), Florida Statutes, the challenge is a *de novo* proceeding before the circuit court.

13. The Property Appraiser determined the just value of the Subject Property by utilizing an appraisal methodology that complied with the criteria set forth in section 193.011, Florida Statutes, and professionally accepted appraisal practices, including mass appraisal standards.

14. The VAB did not properly consider the market approach in valuing the Subject Property, which is one of the three approaches to value required to be considered pursuant to section 193.011, Florida Statutes. In addition, the VAB did not properly consider the income assumptions in valuing the Subject Property.

15. The VAB, in reducing the assessment of the Subject Property, did not comply with the requirements of section 193.011, Florida Statutes, and professionally accepted appraisal practices; therefore, the reduced assessment is invalid and unlawful.

16. The VAB's reduction of the Property Appraiser's assessment by almost seventeen percent was a reduction below just value, which is contrary to the requirements of article VII, section 4 of the Florida Constitution: "By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation . . . ."

**WHEREFORE**, Plaintiff, Jerry Holland, as Property Appraiser of Duval County, Florida, prays that this Honorable Court:

- a. take jurisdiction of this cause and hear it *de novo*;
- b. determine that the VAB failed to value the Subject Property for tax year 2017 in accordance with applicable law and improperly reduced the assessment below just value;
- c. determine that the Property Appraiser properly valued the Subject Property for tax year 2017 and reinstate the Property Appraiser's just, assessed and taxable values;
- d. direct the Tax Collector to issue a revised tax bill to Defendant Prudential in accordance with the reinstated assessment; and
- e. grant the Property Appraiser his costs in accordance with section 194.192, Florida Statutes, and grant such further relief as this Court may deem just and proper.

Respectfully submitted,

OFFICE OF GENERAL COUNSEL

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