

IN THE CIRCUIT COURT OF THE 11TH
JUDICIAL CIRCUIT IN AND FOR MIAMI-
DADE COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

CASE NO.: 2018-024338-CA-01 (30)

MDM RETAIL, LTD., a Florida
limited partnership,

Plaintiff,

v.

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

COMPLAINT

Plaintiff MDM Retail, Ltd. ("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 avers:

1. This is an action for statutory relief to contest a tax assessment for certain real property assessed for the year 2017.
2. This Court has jurisdiction pursuant to Sections 194.036 and 194.171, Florida Statutes. Venue is proper in Miami-Dade County as the subject real property, as described below, and the Property Appraiser are located in Miami-Dade County, Florida.
3. Taxpayer is a Florida limited partnership that is registered and conducting business in Miami-Dade County, Florida.

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4. Property Appraiser is the duly elected Property Appraiser of Miami-Dade County, Florida. He is charged with the responsibility of discharging the duties of the Property Appraiser's office, and is named as a party in accordance with Section 194.181(2), Florida Statutes.

5. Tax Collector is the duly elected and acting Tax Collector for Miami-Dade County, Florida, and is obligated to discharge the duties of the Tax Collector's office. Tax Collector is named as a party in accordance with Section 194.181(3), Florida Statutes.

6. Department is named as a defendant to this action as mandated by Section 194.181(5), Florida Statutes, 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.

7. 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 assessed by Property Appraiser under Folio Nos. 01-4137-075-0010 and 01-4137-075-0020 (the "Property").

8. Property Appraiser certified the assessment of the Property for the year 2017 with market and assessed value of \$7,834,260.00 for Folio 01-4137-075-0010 and \$12,781,860.00 for Folio 01-4137-075-0020. These assessments are in excess of the just value of the Property, in violation of Florida Statutes, including Section 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 not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County.

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

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11. Taxpayer has paid the taxes on the Property as required under Sections 194.171(3) and (4), Florida Statutes. Evidence of payment is appended hereto and incorporated by reference as Exhibit A.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

- a) 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;
- b) 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, along with payment of interest due;
- c) Awarding costs in favor of Taxpayer pursuant to Section 194.192, Florida Statutes; and
- d) Granting such other and further relief as this Court deems just and proper.

DATED: July 18, 2018.

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CERTIFICATE OF SERVICE

I HERBY CERTIFY that undersigned counsel has electronically filed the foregoing document with the Clerk of the Court using the Florida Courts E-Portal, this 18th day of July, 2018. Pursuant to Fla. R. Jud. Adm. 2.516(b), I also certify that the foregoing document and the Civil Action Summons, have been, or will be, served on the Defendants.

s/ Mark D. Solov
MARK D. SOLOV

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