

IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT  
FOR MIAMI-DADE COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

CASE NO.

---

FROM ABOVE INVESTMENTS, LLC,

Plaintiff,

vs.

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.

---

**COMPLAINT**

Plaintiff, FROM ABOVE INVESTMENTS, LLC, sues the Defendants and alleges as follows:

1. This action is filed pursuant to Fla. Stat. §194.171, to contest the denial of agricultural classification for the 2017 tax year of certain real property described by Folio No. 04-2017-001-0130, hereinafter referred to as the “subject property”.
2. Plaintiff, FROM ABOVE INVESTMENTS, LLC, is a resident of the State of Florida.
3. As of January 1, 2017, Plaintiff was the legal title holder of record of the subject property and was the taxpayer to whom the subject property was assessed for 2017. Plaintiff is the taxpayer responsible for payment of the taxes assessed against the subject property.
4. The Defendants, 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 are named herein pursuant to Fla. Stat. §194.181.

5. Jurisdiction and venue are placed in this Court by Fla. Stat. §194.171(1).

6. This action is brought timely pursuant to Fla. Stat. §194.171(2).

7. In accordance with Fla. Stat. §194.171(3), Plaintiff paid at least that portion of the 2017 ad valorem taxes on the subject property believed in good faith to be owing. A receipt evidencing Plaintiff's tax payment is attached as Exhibit "A" to this Complaint as prescribed by Fla. Stat. §194.171(3).

8. As of January 1, 2017, the subject property was used primarily for a commercial bee apiary, a bona fide commercial agricultural purpose.

9. The Defendant, PEDRO J. GARCIA, as Miami-Dade County Property Appraiser, granted the agricultural classification for 1.09 acres but denied the agricultural classification for the remaining 5.88 acres of the subject property and assessed the property at , an amount in excess of its agricultural value.

10. Defendants' 2017 real property tax assessment of the subject property is illegal and void because the Defendant, PEDRO J. GARCIA, did not observe the essential requirements of law in denying the agricultural classification of the subject property. Consequently, the assessment exceeds the constitutional and statutory standards for just valuation adopted by the State of Florida. As such, Defendant's assessment cannot be sustained.

11. The Plaintiff appealed the Property Appraiser's 2017 assessment of the subject property by filing timely a petition with the Value Adjustment Board. The Value Adjustment Board upheld the Property Appraiser's partial denial of agricultural classification. Consequently, the subject property is still substantially over-assessed.

12. The subject assessment deprives Plaintiff of equal protection under the law as guaranteed by the provisions of Article I, Declaration of Rights, Section 2 of the Constitution of the State of Florida, and Article I, Declaration of Rights, Section 9, of the Constitution of the United States. The Property Appraiser, in denying agricultural classification to the subject property, has applied

different standards to the subject property than he applies to other comparable agricultural property in Miami-Dade County. For this additional reason, the assessment should be set aside.

13. Plaintiff asserts that the entire subject property should be classified as agricultural for the 2017 tax year, and that the assessment should be based solely on its agricultural use, as provided by Fla. Stat., § 193.461(6).

WHEREFORE, Plaintiffs demand as follows:

1. That this Court take jurisdiction of the subject matter and the parties hereto;
2. That this Court declare that the subject property be classified as agricultural, and determine the appropriate assessment for the 2017 tax year;
3. That this Court direct the Miami-Dade County Tax Collector to issue a revised tax bill and a refund to the taxpayer;
4. That this Court assess costs against Defendants, pursuant to Fla. Stat. §194.192; and
5. That this Court grant Plaintiff any further relief that it deems necessary and proper.

Respectfully submitted,

s/ Gerald J. Houlihan  
Gerald J. Houlihan

HOULIHAN & PARTNERS, P.A.  
1825 Ponce de Leon Boulevard, Suite 602  
Miami, Florida 33134  
Telephone: (305) 460-4091  
Email: [houlihan@houlihanlaw.com](mailto:houlihan@houlihanlaw.com)  
Attorneys for Plaintiff