

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

GENERAL JURISDICTION DIVISION

WALGREEN CO.,

CASE NO. 2018-024629-CA (04)

Plaintiff,

vs.

COMPLAINT

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.

Plaintiff, Walgreen Co. (“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 says:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes* §§ 194.036 and 194.171. Venue is proper in Miami-Dade County as the subject property, as described below, and the Property Appraiser are located in Miami-Dade County, Florida.
2. Taxpayer is a foreign profit corporation which is registered and conducting business in Miami-Dade, Florida.
3. Property Appraiser is the duly elected Property Appraiser of Miami-Dade County, Florida. He is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with *Florida Statutes* § 194.181(2).

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

5. Department is named as a defendant to this action as mandated by *Florida Statutes* § 194.181(5), because the tax assessments are also being contested on the grounds that they are contrary to the laws and Constitution of the State of Florida.

6. Taxpayer leases the real property which is the subject of this action located in Miami-Dade County, Florida. Pursuant to section 19(d) of the lease, Taxpayer is the party responsible for payment directly to the taxing authorities of all real property taxes assessed against the subject properties and Taxpayer is authorized to contest the ad valorem taxes. A copy of the relevant lease excerpt is attached as Exhibit "A". Therefore, in accordance with *Florida Statutes* § 194.181(1)(a), Taxpayer is the proper plaintiff to bring this action.

7. Each subject parcel of property is assigned a separate folio number. All subject folios identified below are collectively referred to as the "Property". Each folio, and the Property Appraiser's preliminary market and assessed values assigned to each folio follow:

<u>Folio Number</u>	<u>Preliminary Market Assessment</u>	<u>Preliminary Assessed</u>
02-4203-009-6195	\$2,100,000	\$2,100,000
02-4203-009-6200	\$2,100,000	\$2,100,000
02-4203-009-6210	\$6,960,000	\$6,960,000

8. Each preliminary assessment referenced in paragraph 7 was in excess of the just value of each folio.

9. Taxpayer duly filed petitions with the Value Adjustment Board of Miami-Dade County ("VAB") pursuant to *Florida Statutes* § 194.011, contesting the aforementioned tax year 2017 preliminary assessments of the Property.

10. The Special Magistrate appointed to hear Taxpayer's claims found that the preliminary assessments were unlawful and were not in compliance with Florida law and recommended a reduction in the preliminary assessments to the final market values for the Property. The decisions of the Special Magistrate were approved and incorporated by the VAB and written notice of each decision was mailed to Taxpayer. The final VAB assessments made to each folio are as follows:

<u>Folio Number</u>	<u>VAB Final Market Values</u>	<u>VAB Final Assessed Values</u>
02-4203-009-6195	\$ 1,750,000	\$ 1,750,000
02-4203-009-6200	\$ 1,750,000	\$ 1,750,000
02-4203-009-6210	\$ 5,930,000	\$ 5,930,000

11. Despite the reductions as identified in paragraph 10, each final assessment still exceeds the Property's just value, and is therefore in violation of *Florida Statutes*, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

12. The final assessments of the Property are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County.

13. Each assessment exceeds the Property's just value, and is therefore in violation of *Florida Statutes*, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution. Taxpayer will be irreparably damaged if the Property Appraiser's assessments remain against the Property.

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

15. Taxpayer has paid the taxes on the Property as required under *Fla. Stat.* § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference as Exhibit "B".

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

- (i) 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;
- (ii) 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;
- (iii) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat.* §194.192; and
- (iv) Granting such other and further relief as this Court deems just and proper.

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