

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

GENERAL JURISDICTION DIVISION

PORTOFINO TOWERS
CONDOMINIUM ASSOCIATION, INC.,

CASE NO. 2018-024646-CA (30)

Plaintiff,

vs.

COMPLAINT
(CLASS REPRESENTATION)

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, Portofino Towers Condominium Association, Inc., through counsel, pursuant to *Florida Statutes* § 718.111(3)(e) and *Fla. R. Civ. P.* 1.221, as class representative, hereby 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 State of Florida Department of Revenue (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 and venue is proper in this Court since the subject real property, as described below, and the Property Appraiser are located in Miami-Dade County, Florida.

2. Property Appraiser lawfully holds the office of 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).

3. Tax Collector is the duly appointed 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).

4. Department is named as a defendant to this action as mandated by *Florida Statutes* § 194.181(5), 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.

5. Portofino Towers, a Condominium (the “Condominium”) is located in Miami-Dade County, Florida. The Condominium is entirely comprised of units in which there is, appurtenant to each unit, an undivided share in the common elements.

6. Portofino Towers Condominium Association, Inc. (the “Association”) is a Florida not-for-profit corporation conducting business in Miami-Dade County, Florida. The Association is responsible for the operation of the Condominium’s common elements. The Association’s membership is composed exclusively of unit owners or their elected or appointed representatives and membership in the Association is a required condition of unit ownership.

7. Property Appraiser certified 2017 preliminary ad valorem assessments of the Condominium’s Units (collectively, the “Property”). Pursuant to *Florida Statutes* § 194.011(3)(e), Property Appraiser has determined that the Property is “substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition.” The assessments include taxation of each unit owner’s undivided share in the Condominium’s common elements.

8. The assessments are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County and resulted in Property assessments which are in excess of the just value of the Property, in violation of *Florida Statutes*, including § 193.011, and in violation of Article

