

IN THE CIRCUIT COURT OF THE FIFTH JUDICIAL CIRCUIT  
IN AND FOR SUMTER COUNTY, FLORIDA  
CIVIL DIVISION

CCRC - FREEDOM POINTE AT THE VILLAGES, LLC, a foreign limited liability company; CCRC - PROPCO - LADY LAKE, LLC, a foreign limited liability company, f/k/a ARC Lady Lake LLC; AMERICAN RETIREMENT CORP, a foreign corporation; THE VILLAGES OF LAKE SUMTER, INC., a Florida corporation; and FREEDOM POINTE AT THE VILLAGES CONDOMINIUM ASSOCIATION, INC., a Florida corporation,

Plaintiffs,

Case No.:

vs.

Division:

JOEY HOOTEN, as Property Appraiser;  
RANDY MASK, as Tax Collector and  
LEON M. BIEGALSKI, as the Executive  
Director of the Florida Department of Revenue,

Defendants.

\_\_\_\_\_ /

**COMPLAINT**

Plaintiffs, CCRC - FREEDOM POINTE AT THE VILLAGES, LLC, a foreign limited liability company; CCRC - PROPCO - LADY LAKE, LLC, a foreign limited liability company, f/k/a ARC Lady Lake LLC; AMERICAN RETIREMENT CORP, a foreign corporation; THE VILLAGES OF LAKE SUMTER, INC., a Florida corporation; and FREEDOM POINTE AT THE VILLAGES CONDOMINIUM ASSOCIATION, INC., a Florida corporation, sue Defendants, JOEY HOOTEN as Property Appraiser ("Appraiser"), RANDY MASK as Tax Collector ("Collector"), and LEON M.

BIEGALSKI ("Biegalski"), as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year 2017 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.

2. Plaintiff CCRC - FREEDOM POINTE AT THE VILLAGES, LLC, is a Delaware limited liability company and Successor to ARC Villages IL, LLC. ARC Villages IL, LLC changed its name to CCRC - Freedom Pointe at the Villages, LLC in August, 2014. Plaintiff CCRC - FREEDOM POINTE AT THE VILLAGES, LLC is the owner of Account Nos. **D01N128, D01N137, D01N207, D01N220, D01N302, D01N317, D01N400, D01N412, D01N416, D01N446, D01N447, D01N513, D01N526, D01N528, D01N535, D01N541, D01N542, D01N800, and D01J500.**

3. Plaintiff CCRC - PROPCO LADY LAKE, LLC, is a Delaware limited liability company and Successor to ARC Lady Lake, LLC, which is Successor to ARC Lady Lake, Inc. Plaintiff CCRC - PROPCO LADY LAKE, LLC is the owner of Account No. **D01J300.**

4. Plaintiffs, AMERICAN RETIREMENT CORP, a Tennessee corporation and THE VILLAGES OF LAKE-SUMTER, INC., a Florida corporation, formerly did business as Assisted Care of the Villages. They are the owners of Account Number **D01-101**, which Appraiser erroneously assessed to the fictitious name.

5. Plaintiff, FREEDOM POINTE AT THE VILLAGES CONDOMINIUM ASSOCIATION, INC., a Florida corporation, is contesting the assessments on the

individual condominium units and has standing to do so pursuant to section 194.181(1)(a), Florida Statutes, as the representative of the unit owners themselves.

3. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant 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.

6. The real property which is the subject matter of this action, hereinafter referred to as the "Subject Property," is a senior living / care facility located in Sumter County, Florida. It consists of 236 residential condominium units, an assisted living facility, a memory care facility, a skilled nursing facility, a multi-level parking structure and common areas.

7. The Subject Property is identified and assessed by Appraiser for ad valorem purposes as follows:

**SEE ATTACHED EXHIBIT "A."**

8. Plaintiffs, have paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiffs' Composite Exhibit "B."

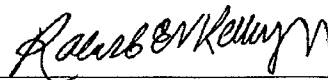
9. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their right to bring this action. Specifically,

this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

10. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violate article VII, section 4 of the Florida Constitution.

**WHEREFORE**, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; establish the proper just and assessed values for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts; and finally, to award Plaintiffs their costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.



---

Robert E. V. Kelley, Jr.  
Florida Bar No. 451230  
HILL, WARD & HENDERSON, P.A.  
101 E. Kennedy Boulevard, Suite 3700  
Tampa, FL 33601  
rob.kelley@hwhlaw.com  
relitrevk@hwhlaw.com  
(813) 221-3900  
(813) 221-2900 FAX  
Attorneys for Plaintiff