

IN THE CIRCUIT COURT OF THE 17TH
JUDICIAL CIRCUIT IN AND FOR
BROWARD COUNTY, FLORIDA

CIVIL DIVISION

DEZER HILLSBORO, LLC, a Florida
Limited Liability Company,

CASE NO.

Plaintiff,

vs.

COMPLAINT

MARTY KIAR, as Property Appraiser of
Broward County, Florida; BROWARD
COUNTY, a political subdivision of the
State of Florida; and LEON M.
BIEGALSKI, as Executive Director of the
State of Florida Department of Revenue,

Defendants.

Plaintiff, Dezer Hillsboro, LLC (“Taxpayer”), sues Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida (“Property Appraiser”), Broward County, a political subdivision of the State of Florida (“Tax Collector”) and Leon M. Biegalski, as Executive Director of the State of Florida Department of Revenue (the “Department,” and together with Property Appraiser and Tax Collector, the “Defendants”) and alleges:

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 Broward County as the subject property, as described below, and the Property Appraiser, are located in Broward County, Florida.
2. Taxpayer is a Florida limited liability company registered and authorized to conduct business in Broward County, Florida.
3. Property Appraiser is the duly elected Property Appraiser of Broward County, Florida. He is charged with the responsibility of discharging the duties of said office, and is named herein in accordance with *Florida Statutes §194.181(2)*.

4. Broward County, a political subdivision of the State of Florida, is being named as a party in accordance with Florida Statutes §194.181(3), as it is responsible for the overall supervision of the assessment and collection of taxes for Broward County, Florida, through its Records, Taxes and Treasury Division.

5. Department is named as a Defendant 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. For the tax year 2017, Taxpayer was the owner of, and party responsible for, payment of taxes for the real property located in Broward County, Florida assessed under the following Parcel Id Nos. (all parcels are collectively the “Property”):

Parcel Id No.
4843-08-13-0010
4843-08-13-0012
4843-08-13-0013
4843-08-13-0014
4843-08-13-0015
4843-08-13-0016
4843-08-13-0020
4843-08-13-0021
4843-08-13-0022
4843-08-13-0023
4843-08-13-0024
4843-08-13-0030

7. Property Appraiser certified the preliminary assessments for the Property for the tax year 2017 as follows:

<u>Parcel Id No.</u>	<u>Preliminary Market Assessment</u>	<u>Preliminary Assessed Value</u>
4843-08-13-0010	\$2,412,490	\$2,412,490
4843-08-13-0012	\$2,486,340	\$2,486,340
4843-08-13-0013	\$2,560,260	\$2,560,260
4843-08-13-0014	\$2,634,110	\$2,634,110
4843-08-13-0015	\$2,707,970	\$2,707,970
4843-08-13-0016	\$2,781,890	\$2,781,890
4843-08-13-0020	\$4,505,800	\$4,505,800

4843-08-13-0021	\$4,458,860	\$4,458,860
4843-08-13-0022	\$4,440,770	\$4,440,770
4843-08-13-0023	\$4,425,200	\$4,425,200
4843-08-13-0024	\$4,418,440	\$4,418,440
4843-08-13-0030	\$4,405,040	\$4,405,040

Each assessment exceeds each parcel of the Property's just value, and is in excess of the just value of the Property, in violation of *Florida Statutes*, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser recertified the assessments of the Property for the tax year 2017 as follows:

<u>Parcel Id No.</u>	<u>Final Market Assessment</u>	<u>Final Assessed Value</u>
4843-08-13-0010	\$2,050,000	\$2,050,000
4843-08-13-0012	\$2,115,000	\$2,115,000
4843-08-13-0013	\$2,175,000	\$2,175,000
4843-08-13-0014	\$2,240,000	\$2,240,000
4843-08-13-0015	\$2,300,000	\$2,300,000
4843-08-13-0016	\$2,350,000	\$2,350,000
4843-08-13-0020	\$3,850,000	\$3,850,000
4843-08-13-0021	\$3,800,000	\$3,800,000
4843-08-13-0022	\$3,775,000	\$3,775,000
4843-08-13-0023	\$3,750,000	\$3,750,000
4843-08-13-0024	\$3,750,000	\$3,750,000
4843-08-13-0030	\$3,750,000	\$3,750,000

Each assessment exceeds each parcel of the Property's just value, and is in excess of the just value of the Property, in violation of *Florida Statutes*, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

9. Property Appraiser's assessments of the Property are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

10. 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 Composite Exhibit "A".

11. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the assessments set forth in paragraph 8 above.

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

13. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

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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