

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

CIVIL DIVISION

CASE NO.: CACE18-025896 CA 01

IKEA PROPERTY, INC.,  
a Delaware corporation,

Plaintiff,

v.

MARTY KIAR, as Property Appraiser  
of Broward County, Florida; TOM  
KENNEDY, as Tax Collector of  
Broward County, Florida; and LEON M.  
BIEGALSKI, as Executive Director of  
the State of Florida Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, Ikea Property, Inc. ("Taxpayer"), sues Defendants Marty Kiar, as Property Appraiser of Broward County, Florida ("Property Appraiser"), Tom Kennedy, as Tax Collector of Broward County, Florida ("Tax Collector") and Leon M. Biegalski, as Executive Director of the Department of Revenue of the State of Florida (the "Department") and avers:

1. This is an action for statutory relief to contest a tax assessment for certain real property assessed for the year 2017.

2. This Court has jurisdiction pursuant to Sections 194.036 and 194.171, Florida Statutes. Venue is proper in Broward County as the subject real property, as described below, and the Property Appraiser are located in Broward County, Florida.

3. Taxpayer is a foreign corporation that is registered and conducting business in Broward County, Florida.

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4. 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 as a party in accordance with Section 194.181(2), Florida Statutes.

5. Tax Collector is the duly elected and acting Tax Collector for Broward County, Florida, and is obligated to discharge the duties of the Tax Collector's office. Tax Collector is named as a party in accordance with Section 194.181(3), Florida Statutes.

6. Department is named as a defendant to this action as mandated by Section 194.181(5), Florida Statutes, 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.

7. Taxpayer was the owner of real property and the party responsible under the law for payment of 2017 ad valorem taxes for the real property located in Broward County, Florida assessed by Property Appraiser under Folio No. 5040-03-03-0030 (the "Property").

8. Property Appraiser certified the assessment of the Property for the year 2017 with market value of \$29,248,050 and assessed value of \$27,366,860. These assessments are in excess of the just value of the Property, in violation of Florida Statutes, including Section 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

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

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

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11. Taxpayer has paid the taxes on the Property as required under Sections 194.171(3) and (4), Florida Statutes. Evidence of payment is appended hereto and incorporated by reference as Exhibit A.

**WHEREFORE**, Taxpayer demands judgment against the Defendants as follows:

- a) 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;
- b) 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, along with payment of interest due;
- c) Awarding costs in favor of Taxpayer pursuant to Section 194.192, Florida Statutes; and
- d) Granting such other and further relief as this Court deems just and proper.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I HERBY CERTIFY that undersigned counsel has electronically filed the foregoing document with the Clerk of the Court using the Florida Courts E-Portal, this 2nd day of November, 2018. Pursuant to Fla. R. Jud. Adm. 2.516(b), I also certify that the foregoing document and the Civil Action Summons, have been, or will be, served on the Defendants.

By: /s/ Darrell Payne  
DARRELL PAYNE, ESQ.