

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

GENERAL JURISDICTION DIVISION

CASE NO.

PSB MICC 2323, LLC,

Plaintiff,

vs.

PEDRO J. GARCIA, JR., as Property Appraiser  
of Miami-Dade County, Florida, MARCUS L.  
SAIZ DE LA MORA as Tax Collector of Miami-  
Dade County, Florida, and LEON M.  
BIEGALSKI, as Executive Director of the  
Department of Revenue of the State of Florida,

Defendants.

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**COMPLAINT**

Plaintiff, PSB MICC 2323, LLC (“PSB MICC” or “Plaintiff”), by and through its undersigned attorneys, hereby sues Defendants, PEDRO J. GARCIA, JR. (“Mr. Garcia” or the “Property Appraiser”), in his capacity as the Property Appraiser of Miami-Dade County, Florida, MARCUS L. SAIZ DE LA MORA (“Mr. Saiz de la Mora” or the “Tax Collector”), in his capacity as Tax Collector of Miami-Dade County, Florida, and LEON M. BIEGALSKI (“Mr. Biegalski” or the “Director”), in his capacity as Executive Director of the Department of Revenue of the State of Florida (collectively, the “Defendants”), and states as follows:

1. This is an action filed pursuant to Fla. Stat. § 194.171 to contest tax assessments by the Property Appraiser of Miami-Dade County on certain real property located in Miami-Dade County, Florida, for purposes of *ad valorem* taxation for the tax year 2018.

2. Plaintiff PSB MICC is a foreign limited liability company, with a principal address at 701 Western Avenue, Suite 200, Glendale, California 91201, registered to do and doing business in the State of Florida, and is the legal titleholder, and taxpayer, of record of the real property, located at 2323 NW 82<sup>nd</sup> Avenue, Tax Folio No. 35-3034-013-0030 (the “Property”). The legal description of the Property for which the tax assessment is being challenged is attached hereto as **Exhibit “A.”**

3. The Property is part of an industrial park of a number of other parcels, all of which comprise a single economic unit, known as the Miami International Commerce Center (“MICC”).<sup>1</sup> The MICC is a 180 acre business park, built as a single business park in or around 1978, and which has been operated as a single business park for the last thirty (30) years.

4. Defendant Mr. Garcia is the Miami-Dade County Property Appraiser and, in that capacity, is charged with determining the value of all property within Miami-Dade County, Florida, maintaining certain records connected with such valuations and determining the taxes on all taxable property.

5. Defendant Mr. Saiz de la Mora is the Miami-Dade County Tax Collector and, in that capacity, is charged with the collection of property taxes levied by Miami-Dade County, Florida, the Miami-Dade County School Board, special taxing districts and all municipalities within Miami-Dade County, Florida.

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<sup>1</sup> PSBP INDUSTRIAL, LLC, a party affiliated with the Plaintiff, PSB MICC 2323, LLC, is concurrently filing an action pursuant to Fla. Stat. § 194.171 to contest tax assessments, for 23 other parcels, which are also all part of the MICC single economic unit. The action is being filed as a separate action under Fla. Stat. § 194.171. The Folio Numbers for the other 23 parcels are as follows: 35-3034-001-0040, 35-3034-004-0010, 35-3034-002-0010, 35-3034-004-0020, 35-3034-001-0030, 35-3034-003-0010, 35-3034-005-0020, 35-3034-006-0010, 35-3034-007-0010, 35-3034-007-0020, 35-3034-012-0030, 35-3034-014-0010, 35-3034-016-0104, 35-3034-016-0109, 35-3034-016-0121, 35-3034-016-0122, 35-3034-016-0123, 35-3034-016-0124, 35-3034-016-0125, 35-3034-034-0010, 35-3034-034-0030, 35-3034-035-0010, 35-3034-043-0010.

6. Defendant Mr. Biegalski is the Director of the Florida Department of Revenue and, in that capacity, is charged with overall supervision of the assessment and collection of property taxes within the State of Florida.

7. The Defendants are parties to this suit pursuant to Fla. Stat. § 194.181.

8. The Court has jurisdiction over the subject matter of this action relating to property taxation under Article V, Section 20, of the Constitution of the State of Florida and under Fla. Stat. § 194.171(1).

9. Venue is proper in this Court, in accordance with Fla. Stat. § 194.171(1), because the Property is located in Miami-Dade County, Florida.

10. This action has been filed within the time allowed under Fla. Stat. § 194.171(2).

11. Plaintiff timely filed a petition (the “Petition”) with the Miami-Dade County Value Adjustment Board contesting the Property Appraiser’s assessment as to the amount of the assessment of the Property. The Petition was heard by Special Magistrate Zillah L. Tarkoe (the “Special Magistrate”).

12. On November 2, 2018, Special Magistrate Zillah L. Tarkoe, issued findings that the Property Appraiser’s “Assessed Value(s)” do not exceed “Market Value(s),” for the following Property:

Folio No.	Property Appraiser's		Special Magistrate's	
	Preliminary Market Value	Assessed Value	Recommended Market Value	Assessed Value
35-3034-013-0030	\$10,535,000	\$10,535,000	\$10,535,000	\$10,535,000

See Exhibit “B.”

13. The Special Magistrate's findings of fact and conclusions of law allege that the Property Appraiser's "Assessed Value(s)" do not exceed "Market Value(s), and as a result, the taxable value of the Property described in Paragraph 12 above, remained unchanged. *See id.*

14. While Plaintiff contests the amount of the taxes assessed on the Property in 2018, Plaintiff has nevertheless paid to the Miami-Dade County Tax Collector a payment which includes and exceeds the amount of the tax that Plaintiff admits in good faith to be owing. This payment was made by Plaintiff under protest and without prejudice to the rights of Plaintiff to contest the amount assessed by the Property Appraiser and/or the Special Magistrate. *See* December 2018 Receipt, attached hereto as **Exhibit "C."** Pursuant to Fla. Stat. § 194.171(4), payment of this good faith amount shall not be deemed an admission that the 2018 taxes were due or just and shall not prejudice Plaintiff's right to bring this timely action.

15. For the year 2018, Defendant Property Appraiser has assessed the Property at issue here in an arbitrary, illegal, grossly excessive, unequal and discriminatory manner as more fully described below.

16. Plaintiff, PSB MICC, hereby seeks a *de novo* proceeding concerning the just value of each of the Property at issue because it asserts that the market value and the assessed value, as determined by the Property Appraiser and/or the Special Magistrate, dramatically exceeded the just value of the Property under the standards set forth in Fla. Stat. § 193.011, and under accepted professional appraisal practices customarily utilized for valuation of this type of property.

17. In preparing the 2018 assessment of value on each of the subject Property, the Property Appraiser, with the full knowledge and approval of the Director, utilized appraisal techniques which were arbitrary, discriminatory and illegal resulting in an assessed value for the

Property which grossly exceeded its just valuations as of January 1, 2018, thereby causing Plaintiff to be singled out and specifically discriminated against *vis-a-vis* substantially all other taxpayers generally in Miami-Dade County; specifically owners of similar commercial properties; and causing the tax burden imposed on Plaintiff to be grossly disproportionate to the tax burden imposed on all or substantially all other property in Miami-Dade County, Florida; and consequently, the 2018 assessment of the subject Property is in violation of Article VII, Section 4 of the Constitution of the State of Florida and applicable Florida Statutes.

18. The Property Appraiser failed to properly take into consideration the eight factors set forth in Fla. Stat. § 193.011, the Rules and Regulations of the State of Florida Department of Revenue, and accepted appraisal methods in determining the just valuation of the Property as of January 1, 2018; therefore, the subject assessment does not satisfy the legal requirements of just valuation under the laws of Florida.

19. In preparation of the 2018 assessment for the subject Property, the Property Appraiser engaged in an intentional and systematic deviation from the proper assessing methods, techniques and procedures prescribed by law and regulation, with the result being that each said assessment exceeds a just valuation for the subject Property thereby causing Plaintiff to be singled out and specifically discriminated against *vis-a-vis* other taxpayers generally and specifically owners of similar commercial properties, and causing the tax burden thus imposed on Plaintiff to be grossly disproportionate to the tax burden imposed on all or substantially all other property in Miami-Dade County, Florida, contrary to the constitutional requirements of uniformity and equality; therefore, Plaintiff has been denied due process and equal protection of law guaranteed under the provisions of Article 1 of the Declaration of Rights, Section 2 of the Constitution of the State of Florida, and Article 1, Declaration of Rights, Section 9 of the

Constitution of the State of Florida and the Fourteenth Amendment of the Constitution of the United States.

20. Plaintiff has incurred and will incur the costs of bringing and pursuing this action which it is entitled to recover pursuant to Fla. Stat. § 194.192.

21. The Contested Assessment of the Property is incorrect and should be reduced to the fair and just value of the Property.

WHEREFORE, Plaintiff respectfully requests that this Court grant the following relief:

- (a) Set aside the 2018 Contested Assessment of Plaintiff's Property as being void.
- (b) Establish and/or determine the correct assessed value of Plaintiff's Property for 2018 ad valorem tax purposes.
- (c) Order that the costs of the within action be assessed against the Defendants.
- (d) Enjoin the Tax Collector from seeking to collect the subject taxes until a full and complete determination of this matter has been held.
- (e) Order a refund of taxes paid in excess of those found to be due and owing.
- (f) Grant any such further relief as this Court deems just and proper.

Dated: January 2, 2019.

Respectfully submitted,

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