

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

GENERAL JURISDICTION DIVISION

ADAM J. BASS and ELIZABETH
BASS,

Plaintiffs,

v.

CASE NO. 18-6944 CA 01 (21)

PEDRO J. GARCIA, as Property
Appraiser for Miami-Dade County,
Florida; MARCUS SAIZ DE LA MORA
as Tax Collector for Miami-Dade
County, Florida; and JIM ZINGALE,
as Executive Director of the State of
Florida Department of Revenue,

Defendants.

AMENDED COMPLAINT

Plaintiffs, ADAM J. BASS and ELIZABETH BASS ("Plaintiffs"), by and through their undersigned counsel, sue Defendants, PEDRO J. GARCIA, as Property Appraiser for Miami-Dade County, Florida, MARCUS SAIZ DE LA MORA as Tax Collector for Miami-Dade County, Florida, and JIM ZINGALE, as Executive Director of the State of Florida Department of Revenue and allege as follows:

1. Plaintiffs, ADAM J. BASS and ELIZABETH BASS, are the legal title holders of record, as of January 1, 2017, of the real property described by Tax Identification No. 30-6930-000-0351, hereinafter referred to as the "subject property." Attached hereto as Exhibit A is the County's Property Information

summary report for the subject property. Plaintiffs are the taxpayers responsible for payment of the taxes assessed against the subject property.

2. The Defendants, PEDRO J. GARCIA, as Property Appraiser for Miami-Dade County, Florida; MARCUS SAIZ DE LA MORA as Tax Collector for Miami-Dade County, Florida; and JIM ZINGALE, as Executive Director of the State of Florida Department of Revenue, are named herein pursuant to Fla. Stat. § 194.181.

3. Jurisdiction and venue are placed in this Court by Fla. Stat. § 194.171.

4. This action is brought timely pursuant to Fla. Stat. §§ 194.171 (2). This action is being brought within 60-days from the decision of the Value Adjustment Board's Special Magistrate.

5. This Complaint is filed pursuant to Fla. Stat. § 194. 171, to contest the assessed valuation of the subject property for the 2017 tax year.

6. In accordance with Fla. Stat. § 194.171(3), Plaintiffs paid in full the 2017 ad valorem taxes on the subject property. A receipt evidencing Plaintiffs payment is attached as Exhibit B to this Complaint as prescribed by Fla. Stat. § 194.171(3).

7. Defendant, PEDRO J. GARCIA, as Miami-Dade County Property Appraiser, assessed the property a total assessed value of \$2,839,827.00.

8. Without limitation, the Property Appraiser's 2017 value assessment on the subject property is erroneous because the Property Appraiser has improperly failed to consider the factors required for the determination of just valuation for

the subject property. The Property Appraiser failed to properly consider the criteria enumerated in Fla. Stat. § 193.011 as required by law.

9. Without limitation, the Property Appraiser failed to account for: (1) the present cash value of the subject property evidenced by comparable sales; (2) the location of the subject property; and (3) the cost of construction of the subject property.

10. Moreover, the Property Appraiser assessed value fails to rely on any comparable property sales data that is relevant to the subject property. The Property Appraiser based his assessed value for the subject property on land sales without improvements that were not located near the subject property.

11. The Property Appraiser's failure to properly consider these relevant factors renders the assessment defective. As such, Defendant's assessment cannot be sustained.

12. The subject assessment also deprives Plaintiff equal protection under the law as guaranteed by provisions of Article I, Declaration of Rights, Section 2 of the Constitution of the State of Florida, and Article I, Declaration of Rights, Section 9, of the Constitution of United States. The Property Appraiser's assessed value of the subject property is arbitrarily and capriciously based on consideration of factors different than those applied by the Property Appraiser to comparable property in the vicinity of the subject property. For this additional reason, the assessment should be set aside.

WHEREFORE, Plaintiff demands as follows:

1. That this Court take jurisdiction of the subject matter of the action and the parties hereto;
2. That this Court declare that the just valuation of the subject property was improperly derived for the 2017 tax year;
3. That this Court declare the proper just valuation of the subject property in accordance with the factors set forth in *Fla. Stat. § 193.011*;
4. That this Court assess costs against Defendants, pursuant to *Fla. Stat. § 194.192*, and award Plaintiff its reasonable attorneys' fees; and
5. That this Court grant Plaintiff any further relief that it deems necessary and proper.

Respectfully submitted this 21st day of February, 2019.

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/s/ Rodolfo Nunez
Rodolfo Nunez, Esq.
Fla. Bar No.: 16950

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was provided by U.S. Mail this 21st day of February, 2019 to: Ryan Carlin, Assistant County Attorney, Miami-Dade County Attorney's Office, 111 N.W. 1st Street, Suite 2810, Miami, Florida 33128.

/s/ Rodolfo Nuñez
Rodolfo Nuñez, Esq.