

IN THE CIRCUIT COURT OF THE 15<sup>TH</sup>  
JUDICIAL CIRCUIT, IN AND FOR PALM  
BEACH COUNTY, FLORIDA

CASE NO.:

\_\_\_\_\_  
HARRIETT COHEN, JAMES COHEN  
and the ESTATE OF ROBERT B. COHEN,

Plaintiffs,

vs.

DOROTHY JACKS, CFA, AAS, AS  
PROPERTY APPRAISER OF PALM  
BEACH COUNTY, FLORIDA, ANNE  
M. GANNON, AS TAX COLLECTOR  
OF PALM BEACH COUNTY, FLORIDA,  
AND JIM ZINGALE, AS EXECUTIVE  
DIRECTOR OF THE DEPARTMENT OF  
REVENUE, STATE OF FLORIDA, jointly  
and severally,

Defendants.  
\_\_\_\_\_

**COMPLAINT**

Plaintiffs Harriett Cohen, James Cohen and the Estate of Robert B. Cohen (hereinafter referred to as "Cohens" or as "Plaintiffs"), by and through its undersigned counsel, sue Defendants, Dorothy Jacks, CRA, AAS, as Property Appraiser Of Palm Beach County, Florida (hereinafter referred to as "Jacks"), Anne M. Gannon, as Tax Collector Of Palm Beach County, Florida (hereinafter referred to as "Gannon"), and Jim Zingale, as Executive Director Of The Department Of Revenue, State of Florida (hereinafter referred to as "Zingale"), jointly and severally, and would allege and show:

1. This is an action to contest the validity of the 2018 Palm Beach County Ad Valorem Tax Assessment and for injunctive relief which is within the jurisdiction of the Circuit Court pursuant to §194.171(1) of the Florida Statutes.

2. Venue is proper in the courts of Palm Beach County, Florida because the real property that is the subject of the tax assessment at issue is located in Palm Beach, Palm Beach County, Florida.

3. Plaintiffs Cohens are the owners of the real property that is the subject of the tax assessment that is being challenged.

4. Defendant Jacks is the Property Appraiser in and for Palm Beach County, Florida and is otherwise *sui juris*. This Defendant is named as a party to these proceedings pursuant to §194.181 of the Florida Statutes.

5. Defendant Gannon is the Tax Collector in and for Palm Beach County, Florida and is otherwise *sui juris*. This Defendant is named as a party to these proceedings pursuant to §194.181 of the Florida Statutes.

6. Defendant Zingale is the Executive Director of the Department of Revenue, State of Florida, and is otherwise *sui juris*. This Defendant is named as a party to these proceedings pursuant to §194.181 of the Florida Statutes.

7. Plaintiffs Cohens are the owners of certain real property known as 691 North County Road, Palm Beach, FL 33480. The subject real property is comprised of a single family home with the following legal description and bearing the following Property Control Number:

**LEIGHTONS SUB LT 1 & N 9.5 FT LT 2 IN OR2962 P1694 E  
CO RD & 11-43-43, S 140.12 FT OF NLY**

**50-43-43-10-05-000-0010**

8. Plaintiffs have paid the required portion of the taxes for the subject property and proof of same is attached hereto and incorporated herein by reference as composite Exhibit "A".

9. For the year 2018, the property was originally valued by Defendant Jacks at \$43,907,887.00. As a result of a petition filed with the Value Adjustment Board the value was reduced to \$41,500,000.00.

10. As of the date of assessment, it is Plaintiffs' position that the actual fair market value of the property is \$35,000,000.00.

11. The ad valorem tax assessments for the units are invalid, unlawful and void. The tax assessment is contrary to, and violate the requirements of §193.011 and §193.023 of the Florida Statutes since the property is so grossly assessed over its just valuation and fair market value as to be confiscatory.

12. Defendant, Jacks, in rendering the tax assessment, failed to consider, or did not give due consideration to the present cash value of the property, the highest and best use to which the property can be put in the immediate future, and the present use of the property, its improvements, as well as the sales of comparable and like property and all the requirements set forth in §183.011 of the Florida Statutes.

13. Defendant Jacks, in rendering the tax assessment, failed to follow the rules and regulations as well as the standard measure of value and guidelines promulgated by the Department of Revenue and further failed to follow and/or utilize and establish appraisal procedures and practices.

14. The ad valorem tax assessment of the property utilized unreasonable appraisal practices, theories, methodologies and such in an excessive manner so as to make the appraisals of the property by Defendant Jacks unreasonable such that there is no reasonable hypothesis to support the subject assessments.

15. Pursuant to §193.171(3) of the Florida Statutes, Plaintiffs believe that the assessed value for the property for the year 2018 exceeds its just valuation.

16. This action has been timely filed within 60 days from the date of the assessment being contested and certified for collection.

17. Plaintiffs believe and therefore allege that unless Defendant Gannon is enjoined by this court pending this action, said Defendant may attempt to enforce collection of the taxes levied on the tax assessment being contested herein.

18. Defendant Zingale has been named as a nominal party to this proceedings as required by applicable law.

19. All conditions precedent to the bringing of this action have occurred or have been waived.

WHEREFORE the Plaintiffs Harriett Cohen, James Cohen and the Estate of Robert B. Cohen respectfully requests this Honorable Court enter its judgment that the tax assessments which have been challenged are unlawful, invalid and void and further enjoining Defendant Anne Jacks from assessing Plaintiffs' unit at more than its just valuation and that, pending this action, further collection of taxes on Plaintiffs' property be enjoined, and for costs as well as such other and further relief as the court may deem just and proper under the circumstances.

CIKLIN LUBITZ

/s/ John D. Boykin

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