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IN THE CIRCUIT COURT OF THE 15TH  
JUDICIAL CIRCUIT IN AND FOR PALM  
BEACH COUNTY, FLORIDA

RENAISSANCE OFFICE AND  
STORAGE, LLC, a Florida limited liability  
company,

CASE NO.

Plaintiff,

COMPLAINT

vs.

DOROTHY JACKS, as Property Appraiser  
of Palm Beach County, Florida; ANNE M.  
GANNON, as Tax Collector of Palm  
Beach County, Florida; and LEON M.  
BIEGALSKI, as Executive Director of the  
State of Florida Department of Revenue,

Defendants.

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Plaintiff, Renaissance Office and Storage, LLC. ("Taxpayer"), sues Defendants, Dorothy Jacks, as Property Appraiser of Palm Beach County, Florida ("Property Appraiser"), Anne M. Gannon, as Tax Collector of Palm Beach County, Florida ("Tax Collector"), and Leon M. Biegalski, as Executive Director of the State of Florida, Department of Revenue ("Department") (collectively, "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 Palm Beach County as the subject properties, as described below, and the Property Appraiser are located in Palm Beach County, Florida.

2. Taxpayer is a Florida limited liability company authorized to and conducting business in Palm Beach County, Florida.

3. Property Appraiser is the duly elected Property Appraiser of Palm Beach County, Florida. She is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with Florida Statutes §194.181(2).

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4. Tax Collector is the duly elected and acting Tax Collector for Palm Beach County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with Florida Statutes §194.181(3).

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

6. Taxpayer was the owner of real property and the party responsible under the law for payment of 2018 *ad valorem* taxes of the real property identified and assessed under the following folio numbers (all folios are collectively referred to as the "Property"):

08-43-45-17-20-001-2020  
08-43-45-17-20-001-2030  
08-43-45-17-20-001-2040  
08-43-45-17-20-001-2060  
08-43-45-17-20-001-2080  
08-43-45-17-20-001-2090  
08-43-45-17-20-001-2100  
08-43-45-17-20-001-2110  
08-43-45-17-20-001-2120  
08-43-45-17-20-001-2130  
08-43-45-17-20-001-2190  
08-43-45-17-20-001-2260  
08-43-45-17-20-001-3032  
08-43-45-17-20-001-3110  
08-43-45-17-20-001-3120  
08-43-45-17-20-001-3130  
08-43-45-17-20-001-3160  
08-43-45-17-20-001-3300  
08-43-45-17-20-001-3310  
08-43-45-17-20-001-3320  
08-43-45-17-20-001-3330  
08-43-45-17-20-001-3400  
08-43-45-17-20-001-3500  
08-43-45-17-20-001-4010  
08-43-45-17-20-001-4030  
08-43-45-17-20-001-4040  
08-43-45-17-20-001-4050  
08-43-45-17-20-002-1920

08-43-45-17-20-002-2000  
08-43-45-17-20-002-2010  
08-43-45-17-20-002-2020  
08-43-45-17-20-002-2030  
08-43-45-17-20-002-2040  
08-43-45-17-20-002-2200  
08-43-45-17-20-002-2300  
08-43-45-17-20-002-3000  
08-43-45-17-20-002-3200  
08-43-45-17-20-002-4000  
08-43-45-17-20-002-4200  
08-43-45-17-20-002-5000

7. Property Appraiser issued preliminary ad valorem 2018 assessments on each of the Property's folios. Each assessment was 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's assessments of the Property were arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Palm Beach County.

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

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 Exhibit "A".

11. Taxpayer is contesting the assessments of the 2018 ad valorem taxes upon the Property. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the preliminary assessed values.

12. Property Appraiser's failure to properly consider the factors set forth in Florida Statutes §193.011 and all other Florida statutes related thereto renders the total tax assessments

inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for *ad valorem* taxation purposes.

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 2018 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.

**DESIGNATION OF SERVICE E-MAIL ADDRESS**

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel's designation of his primary and secondary e-mail addresses for service of all papers and pleadings filed in this action is as follows:

Primary: servicetax@rvmlaw.com

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