

**IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT,
IN AND FOR PALM BEACH COUNTY, FLORIDA
CIRCUIT CIVIL DIVISION**

VS DELRAY BEACH EAST LLC

Plaintiff,

Case No.:

v.

Division:

DOROTHY JACKS as Property Appraiser
ANNE M. GANNON, as Tax Collector
LEON M. BIEGALSKI, Executive Director of
the Florida Department of Revenue,

Defendants,

COMPLAINT

Plaintiff, VS DELRAY BEACH EAST LLC, by and through its attorneys Flanagan | Bilton LLC and Thomas Flanagan, sues Defendants, DOROTHY JACKS, ("JACKS") as Property Appraiser, ANNE M. GANNON, ("GANNON") as Tax Collector, and LEON M. BIEGALSKI, ("BIEGALSKI") as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year 2018 and this Court has jurisdiction pursuant to Chapter 194, Fla. Stat., and Article V, Sections 5 and 20 of the Constitution of the State of Florida.

2. Plaintiff is the owner of certain real property located in Palm Beach County, Florida, identified by the following real estate parcel identification number(s): 00-42-46-14-11-002-0000. The property is a senior living community and is commonly known as 14555 Sims Rd Delray Beach, FL 33484.

3. Defendant JACKS is sued herein in her official capacity as the duly constituted and elected Property Appraiser of Palm Beach County, Florida. She is a necessary and proper party to this action pursuant to §194.181(2), Fla. Stat.

4. Defendant GANNON, the duly appointed Tax Collector for Palm Beach County, Florida, is obligated to discharge the duties of said office, and is named herein as a party to this action in compliance with Florida Statutes § 194.181(3) and in accordance with Fla. R. Civ. P. 1.170(h) and 1.210.

5. Defendant BIEGALSKI is named as a co-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. As of the relevant assessment date, January 1, 2018, Plaintiff was the owner and party responsible for payment of ad valorem taxes associated with the subject real property of this action located in Palm Beach County, Florida. The subject property consists of folio number 00-42-46-14-11-002-0000. The Property Appraiser's preliminary assessed value assigned is as follows:

Folio Number	Market Value
00-42-46-14-11-002-0000	\$11,307,121

7. The preliminary assessment referenced in paragraph 6 was in excess of the just value.

8. Plaintiff duly filed a petition with the Value Adjustment Board of Palm Beach County ("VAB") pursuant to Florida Statutes §194.011, contesting the preliminary assessment of the property for the year 2018.

9. The Special Magistrate appointed to hear Plaintiff's petition found that the preliminary assessments supported the Property Appraiser's value. The decisions of the Special Magistrate were approved and incorporated by the VAB and written notice of the decision was mailed to Taxpayer.

10. The final assessment still exceeds the Property's just value, and is therefore in violation of Florida Statutes, including §193.011, in violation of Article VII, Section 4 of the Florida Constitution, and in violation of the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution protected by 42 U.S.C. § 1983.

11. Plaintiff asserts that the just value for the Property be reduced since the VAB values are in excess of the just value of the property, in violation of Florida Statutes, including §193.011, in violation of Article VII, Section 4 of the Florida Constitution, and in violation of the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution protected by 42 U.S.C. § 1983.

12. Defendant JACKS'S preliminary assessments of the Property were arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable uniform mass appraisal standards within Palm Beach County.

13. That in assessing the subject property, JACKS'S failure to properly consider the Fourteenth Amendment Equal Protection Clause of the United States Constitution, factors set forth in Florida Statutes §193.011, and all other Florida statutes related thereto renders the preliminary tax assessment inaccurate, illegal, arbitrary, and violate of established requirements of law in determining just valuation of real property for ad valorem taxation purposes.

14. Plaintiff has paid the taxes which Plaintiff admits in good faith to be owed pursuant to §194.171(3)(4), Fla. Stat. A tax record from the Palm Beach County Tax Collector's website confirming payment of taxes is attached hereto as Plaintiff's Exhibit "A".

15. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing the right to bring this action and not more than sixty (60) days have elapsed since the date the assessment was certified for collection or the date that notice of the decision of the Palm Beach County Value Adjustment Board was mailed to Plaintiff.

16. JACKS'S assessment of the subject property lacks uniformity and equality among all other substantially similar comparable taxpayers in Palm Beach County, causing Plaintiff to bear a disproportionately larger share of the 2018 ad valorem tax burden.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the subject property; establish the proper assessment of the subject property in accordance with the Constitution of the State of Florida and §193.011, Fla. Stat.; and further, that this Court enter an order directing Defendant GANNON to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff their costs incurred in bringing this action pursuant to § 194.192, Fla. Stat., and award such other general relief as may be just and equitable.

DEMAND FOR A JURY TRIAL

Plaintiff does not demand a jury trial in this action.

By: /s/ Thomas D. Flanagan, Jr.
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