

IN THE CIRCUIT COURT OF THE 20TH
JUDICIAL CIRCUIT IN AND FOR LEE
COUNTY, FLORIDA

CIVIL DIVISION

ESTERO OAKS ASSOCIATES LLC,

CASE NO.

Plaintiff,

vs.

COMPLAINT

KENNETH M. WILKINSON, as Property
Appraiser of Lee County, Florida; LARRY
D. HART, as Tax Collector of Lee County,
Florida; and JIM ZINGALE, as Executive
Director of the State of Florida Department
of Revenue,

Defendants.

Plaintiff, Estero Oaks Associates LLC (“Taxpayer”), sues Defendants, Kenneth M. Wilkinson, as Property Appraiser of Lee County, Florida (“Property Appraiser”), Larry D. Hart, as Tax Collector of Lee County, Florida (“Tax Collector”) and Jim Zingale, as Executive Director of the Department of Revenue of the State of Florida (the “Department”) and says:

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 Lee County as the subject property, as described below, and the Property Appraiser are located in Lee County, Florida.
2. Taxpayer is a Florida limited liability company which is registered and conducting business in Lee County, Florida.
3. Property Appraiser is the duly elected Property Appraiser of Lee County, Florida. He 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).

4. Tax Collector is the duly elected and acting Tax Collector for Lee 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 for the real property located in Lee County, Florida assessed by Property Appraiser under Folio No. 22-46-25-14-0000R.0000 (the "Property").

7. Property Appraiser certified and recertified the assessments of the Property for the year 2018 with a market value of \$47,404,629 and assessed value of \$39,423,377. These assessments are 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 are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Lee County.

9. Each assessment exceeds the Property's just value, and is therefore in violation of *Florida Statutes*, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution. Taxpayer will be irreparably damaged if the Property Appraiser's assessments remain against the Property.

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

11. 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".

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.

Dated: May 10, 2019

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By /s/ Jason R. Block
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