

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

PEDRO J. GARCIA, as Property
Appraiser of Miami-Dade County, Florida,

GENERAL JURISDICTION DIVISION

CASE NO. 2019 - 21200 CA 01

Plaintiff,

vs.

PATAGONIAN INVESTMENT
INTERNACIONAL, LLC and JIM
ZINGALE, as Executive Director of
the State of Florida Department of
Revenue,

Defendants.

COMPLAINT

Plaintiff, PEDRO J. GARCIA, as Property Appraiser of Miami-Dade County, Florida, files this Complaint against the above-named Defendants and alleges:

1. This is an action equitable in nature brought by Plaintiff in his official capacity as Property Appraiser of Miami-Dade County, Florida, to contest a change which the Miami-Dade County Value Adjustment Board (V.A.B.) made in the assessment of certain real property for purposes of ad valorem taxation for the year 2018.

2. This Court has jurisdiction of this equitable action pursuant to Sections 194.036 and 194.171, Florida Statutes. This action is timely filed and all conditions precedent to bringing this action have been met.

3. Defendant JIM ZINGALE, Executive Director of the State of Florida Department of Revenue ("ZINGALE"), is the official of the state government responsible for overall supervision of the assessment and collection of ad valorem taxes. ZINGALE is joined herein pursuant to Section 194.181(5), Florida Statutes, because the tax assessment, as reduced by the

Pedro J. Garcia v. Patagonian Investment Internacional, LLC, et al.,
Complaint (Tax Year 2018)

V.A.B., is being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

4. As of January 1, 2018, Defendant PATAGONIAN INVESTMENT INTERNACIONAL, LLC was the legal titleholder of record of the real property described by Tax Folio No. 01-0209-090-1300, hereinafter referred to as the "Subject Property."

5. Defendant PATAGONIAN INVESTMENT INTERNACIONAL, LLC was the taxpayer to whom the Subject Property was assessed for 2018 and was responsible for the payment of all ad valorem taxes levied thereon.

6. Plaintiff's 2018 assessment was arrived at by complying with Section 193.011 of the Florida Statutes, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices. Plaintiff legally arrived at his assessment, and his assessment represents just values for the Subject Property for 2018.

7. Defendant PATAGONIAN INVESTMENT INTERNACIONAL, LLC filed a petition with the V.A.B. contesting Plaintiff's assessment. The petition was heard by a Special Magistrate, who recommended reductions to amounts less than Plaintiff's assessment.

8. The V.A.B. adopted the recommendation of the Special Magistrate. Consequently, Plaintiff's assessment for the Subject Property was reduced from a market value of \$15,868,467 to a market value of \$12,694,774, a reduction in excess of the thresholds provided in Section 194.036(1)(b).

9. Additionally, pursuant to Section 194.036(1)(a) of the Florida Statutes, the Plaintiff has determined and affirmatively asserts that the values approved by the V.A.B. are below just value, violate Florida Statutes, including Section 193.011, and violate Article VII, Section 4 of the Florida Constitution of 1968.

10. Furthermore, the V.A.B. reductions will incorrectly impact subsequent years' determination of assessed values pursuant to the application of Article VII, Section 4 of the Florida

Pedro J. Garcia v. Patagonian Investment Internacional, LLC, et al.,
Complaint (Tax Year 2018)

Constitution of 1968, and the implementing statutes, including Sections 193.155, 193.1554, and 193.1555 of the Florida Statutes.

WHEREFORE, the Property Appraiser respectfully requests that this Court enter an order:

- a. finding that the Property Appraiser's market value assessments for the contested tax year were determined by an appraisal methodology that complies with the criteria of section 193.011 and professionally accepted appraisal practices;
- b. finding that the VAB's adjusted assessments do not represent the just values of the Subject Properties; and are arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the Property Appraiser to comparable property within Miami-Dade County;
- c. reinstating and certifying the Property Appraiser's assessments for tax year 2018, and all appropriate adjustments to subsequent years' market and/or assessed value, in accordance with Article VII, Section 4 of the Florida Constitution of 1968;
- d. directing the Department to approve the Property Appraiser's assessments for tax year 2018;
- e. directing the Tax Collector to issue revised tax bills for the deficiency, if any, in outstanding taxes and interest for tax year 2018 in accordance with §194.192, Fla. Stat., and all appropriate adjustments to subsequent years' market and/or assessed value, in accordance with Article VII, Section 4 of the Florida Constitution of 1968;
- f. awarding all of the Property Appraiser's costs pursuant to §194.192, Fla. Stat.; and
- g. granting such other and further relief as this Court deems just and proper.

DESIGNATION OF E-MAIL ADDRESSES

Pursuant to Florida Rule of Judicial Administration 2.516, undersigned counsel hereby designates his/her primary and secondary e-mail addresses for purposes of e-mail service as follows:

Primary e-mail address: daija@miamidade.gov

Secondary e-mail address: jessipr@miamidade.gov

Pedro J. Garcia v. Patagonian Investment Internacional, LLC, et al.,
Complaint (Tax Year 2018)

Respectfully submitted,

ABIGAIL PRICE-WILLIAMS
Miami-Dade County Attorney
Attorney for Plaintiff
Stephen P. Clark Center, Suite 2810
111 Northwest First Street
Miami, Florida 33128-1993

By: /s/ Daija Page Lifshitz

Daija Page Lifshitz
Assistant County Attorney
Florida Bar No. 98053
Email: daija@miamidade.gov
Telephone: (305) 375-5151
Facsimile: (305) 375-5634