

REBUILD MIAMI-EDGEWATER, LLC, a Florida
 Liability Company,

 Plaintiff,
 vs.
 The Property Appraiser of Miami-Dade County,
 In the person of PEDRO J. GARCIA ("Garcia") and
 The Tax Collector of Miami-Dade County, in the
 Person of MARCUS SAIZ DE LA MORA, and the
 Florida Department of Revenue, c/o it's
 Executive Director, JIM ZINGALE.
 Defendants.

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

 GENERAL JURISDICTION DIVISION
 CASE NO.:

 FLORIDA BAR NO.: 055050

COMPLAINT

Plaintiff sues the defendants and alleges:

1. Plaintiff, REBUILD MIAMI-EDGEWATER, LLC, is a limited liability company, created and existing under the laws of the State of Florida. It is the owner of certain real property located in Miami-Dade County, Florida more particularly described by Miami-Dade County Tax Folio Number 01-3136-091-0010 (hereinafter referred to as the "subject property"), and more particularly described on "Exhibit A" attached hereto and made a part hereof.
2. Defendant, the Property Appraiser of Miami-Dade County, Florida, in the person of PEDRO J. GARCIA ("Garcia") is named pursuant to §194.181(3), Florida Statutes. The Defendant, MARCUS SAIZ DE LA MORA, as Tax Collector of Miami-Dade County, Florida, is named pursuant to §194.181(3), Florida Statutes.
3. The Defendant, JIM ZINGALE, as Executive Director of the Florida Department of Revenue, is the official of the state government responsible for overall supervision of the assessment and collection of ad valorem taxes. The Defendant, JIM ZINGALE, as Executive Director of the Florida Department of Revenue, is joined herein pursuant to §194.181(5), Florida Statutes, because the tax assessments that are the subject of this suit are being contested on the grounds, inter alia, that they are contrary to the laws and Constitution of the State of Florida.
4. This action is brought pursuant to §194.171 of the Florida Statutes.
5. Jurisdiction and venue are placed in this Court by §194.171 of the Florida Statutes.

6. This action is filed pursuant to §§194.036(2) and 194.171 of the Florida Statutes, to contest the validity of the 2018 real property tax assessment of the subject property.
7. This action is timely brought pursuant to §194.171(2) of the Florida Statutes.
8. Pursuant to §194.171(3) of the Florida Statutes, plaintiff has made its good faith payment. Receipts, and other evidence of payment of the 2018 property tax on the subject property are attached as Exhibit "B", as prescribed by §194.171(3) of the Florida Statutes.
9. All conditions precedent to bringing this action contesting the Miami-Dade County Property Appraiser's 2018 assessment of the subject property have been performed, waived, or otherwise excused and Plaintiff is entitled to de novo review of the assessment in accordance with §194.036 of the Florida Statutes.
10. Defendant, Garcia, as Miami-Dade County Property Appraiser, assessed the market value of the subject property as of January 1, 2018 under Folio number 01-3136-091-0010 at \$57,628,104.00.
11. Defendant, Garcia's 2018 ad valorem tax assessment of the subject property exceeds the constitutional and statutory standards of just valuation adopted by the State of Florida; in particular, Garcia's assessment violates Article VII, Section IV of the Florida Constitution and therefore is illegal and void.
12. Defendant Garcia did not observe the essential requirements of law in determining the just valuation of the Subject Property and, as such, the assessment is unjust, unequal and in excess of just valuation for the following reasons:
 - a. In assessing the Subject Property, said Defendant has failed substantially to comply with the requirements of §193.011 of the Florida Statutes. Specifically, by failing to take into consideration the following factors:
 1. The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;
 2. The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve highest and best use, and considering any moratorium imposed by

executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law;

3. The location of said property;
4. The quantity or size of said property;
5. The income from said property; and
6. The net proceeds of sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale.

- b. In assessing the Subject Property, said Defendant has systematically and intentionally assessed the Subject Property substantially higher than comparable properties of the same class and quality of all or substantially all other property within the County, thereby placing the greater tax burden on Plaintiff's property than that borne by other taxpayers in contravention of the principles of equality, uniformity and just valuation of all property, as required by the Florida Constitution and the decisional laws of the State of Florida.
- c. In assessing the Subject Property, said Defendant has deviated from accepted appraisal methods and valuation techniques, and said assessment constitutes a departure from essential requirements of the law thereby rendering said assessment illegal and void.
- d. In assessing the Subject Property, Defendant Garcia failed to inspect the property as required by §193.023(2).

13. Defendant Garcia's assessment was illegal and void as he had no authority to make the assessment he made.

WHEREFORE, Plaintiff respectfully requests:

1. That this Court take jurisdiction of the subject matter and the parties to this cause;
2. That this Court declare the tax assessments determined herein by the defendant, Garcia, for the year 2018 to be null and void;
3. That this Court enter an order declaring the just valuation of the Subject Property, assessing a tax thereon and directing a refund of the taxes paid by the Plaintiffs which are based on that portion of said Defendant's assessment found to be in excess of just valuation together

with interest thereon and direct such further adjustment between the parties as may be necessary in connection therewith;

4. That this Court enter a decree setting aside the 2018 tax assessment;
5. That this Court declare that the subject property was over-assessed as a matter of law;
6. That this Court assess costs against defendant pursuant to §194.192 of the Florida Statutes;
7. That this Court grant Plaintiff any further relief it deems just and equitable.

DATED this 4th day of April, 2019.

Respectfully submitted,

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