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**IN THE CIRCUIT COURT, FOURTH  
JUDICIAL CIRCUIT, IN AND FOR  
DUVAL COUNTY, FLORIDA**

CASE NO.: 2020-CA-1383  
DIVISION: CV-G

THE PRUDENTIAL INSURANCE  
COMPANY OF AMERICA, a New  
Jersey Corporation,

Plaintiff,

v.

JERRY HOLLAND, as Property  
Appraiser of Duval County, Florida;  
JIM OVERTON, as Tax Collector of  
Duval County, Florida; and JIM  
ZINGALE, as Executive Director of the  
Department of Revenue, State of  
Florida,

Defendants.

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**COMPLAINT**

Plaintiff THE PRUDENTIAL INSURANCE COMPANY OF AMERICA, a New Jersey Corporation (hereinafter "Plaintiff"), sues Defendants JERRY HOLLAND, as Property Appraiser for Duval County, Florida; JIM OVERTON, as Tax Collector of Duval County, Florida; and JIM ZINGALE, as Executive Director of the Department of Revenue of the State of Florida and states:

1. This is an action to contest the 2019 ad valorem property tax assessments of certain real property owned by Plaintiff located in Duval County, Florida, the taxes based on those assessments, and for injunctive relief.

2. This Court is vested with jurisdiction over this action pursuant to Chapter 194, *Florida Statutes*.

3. Plaintiff owns real property located in Jacksonville, Duval County, Florida, more particularly described within Exhibits “A”, “B”, “C” and “D”, and incorporated herein by reference. The property consists of the Prudential building located at 701 San Marco Blvd., Jacksonville, Duval County, Florida.

4. Defendant Jerry Holland is the Property Appraiser for Duval County and is a necessary party under § 194.181(2), *Fla. Stat.* Defendant Jim Overton is the Tax Collector for Duval County, Florida, and is a necessary party under § 194.181(3), *Fla. Stat.*. Defendant Jim Zingale is the Executive Director of the Department of Revenue, State of Florida, and is a necessary party under § 194.181(5), *Fla. Stat.*.

5. Defendant Property Appraiser has assessed Plaintiff’s property for 2019 in four parcels. Attached hereto as Exhibits “A”, “B”, “C” and “D” are the Tax Notices showing the assessments of the property for the tax year 2018. Exhibits “A”, “B”, “C” and “D” have been issued by Defendant Tax Collector to demand payment of the taxes shown therein based upon the assessments.

6. Plaintiff maintains that the assessed value of the property described in Exhibit “A” (Parcel Identification No.: 80283-0010) should be \$29,617,308 instead of \$50,789,286 and has filed this suit contesting the assessment of this property by the Property Appraiser and the taxes based thereon levied by the Tax Collector.

7. Plaintiff maintains that the assessed value of the property described in Exhibit “B” (Parcel Identification No.: 81004-0000) should be \$3,323,545 instead of \$8,332,962 and has filed this suit contesting the assessment of this property by the Property Appraiser and the taxes based thereon levied by the Tax Collector.

8. Plaintiff maintains that the assessed value of the property described in Exhibit “C” (Parcel Identification No.: 80283-0020) should be \$123,428 instead of \$521,514 and has filed this suit contesting the assessment of this property by the Property Appraiser and the taxes based thereon levied by the Tax Collector.

9. Plaintiff maintains that the assessed value of the property described in Exhibit “D” (Parcel Identification No.: 80283-0005) should be \$3,011,371 instead of \$5,043,909 and has filed this suit contesting the assessment of this property by the Property Appraiser and the taxes based thereon levied by the Tax Collector.

10. As required by provisions of § 194.171(3), *Fla. Stat.*, Plaintiff has paid the Tax Collector, under protest, the amounts of the tax which have been demanded. Copies of the receipts for the payments are attached hereto as Exhibits “A”, “B”, “C” and “D”. This is an action for refunds of the amount of taxes paid in excess of the amount due based upon assessments of the property at fair value.

11. All of the taxes due on the property at issue for prior years have been paid.

12. The Defendant Property Appraiser has assessed and placed a valuation on Plaintiff’s property far in excess of just value and in violation of Article VII, Section 4, of the Constitution of the State of Florida. Said assessments and valuations by the Property Appraiser are illegal and excessive.

13. The Defendant Property Appraiser has failed to follow the statutory requirements of § 193.011, *Fla. Stat.*, and has failed to assess and value Plaintiff’s property in accordance with the facts set forth therein. The Defendant Property Appraiser has not in fact and in good faith considered each of these statutory factors in assessing and valuing Plaintiff’s property.

14. This suit has been filed within time period designated in § 194.171(2), *Fla. Stat.*  
All conditions precedent to the filing of this action have occurred or have been waived.

**WHEREFORE**, Plaintiff demands that the Court:

- a. Take jurisdiction of this cause and the subject matter thereof pursuant to the provisions of § 194.171, *Fla. Stat.*
- b. Find and determine that the assessments and valuations placed upon Plaintiff's property as described herein are illegal and excessive and in excess of just value as required by Article VII, Section 4, of the Constitution of the State of Florida.
- c. Find and determine that the Defendant Property Appraiser failed to comply with the laws of Florida in establishing the assessments and valuations of Plaintiff's property and that Plaintiff be required to pay taxes based only on the valuation established by Plaintiff.
- d. Find and determine that the just value of Plaintiff's property described in Exhibit "A" (Parcel Identification No.: 80283-0010) is \$29,617,308.
- e. Find and determine that the just value of Plaintiff's property described in Exhibit "B" (Parcel Identification No.: 81004-0000) is \$3,323,545.
- f. Find and determine that the just value of Plaintiff's property described in Exhibit "D" (Parcel Identification No.: 80283-0020) is \$123,428.
- g. Find and determine that the just value of Plaintiff's property described in Exhibit "E" (Parcel Identification No.: 80283-0005) is \$3,011,371.
- h. Find and determine that no taxes based upon valuations in excess of those alleged in paragraphs (d)-(h) above are owing on Plaintiff's property, and that

any taxes certified to the Tax Collector to be due and owing based upon valuations in excess of such amounts is illegal, excessive and void.

i. Issue a mandatory injunction against the Property Appraiser requiring him to reduce the assessments of Plaintiff's property to sums which this Court finds to be just value.

j. Issue an injunction requiring Defendants to refund to Plaintiff the amount of taxes paid in excess of those taxes due on assessments which exceed just value.

k. Grant such other relief as it may deem just and proper, including the assessment of costs.

Dated: March 5, 2020

**MCCARTER & ENGLISH**

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