

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

GENERAL JURISDICTION DIVISION

CASE NO.:

20-15091

22 PLAZA CORP., a Florida corporation,

Plaintiff,

vs.

**COMPLAINT**

PEDRO J. GARCIA, Miami-Dade County  
Property Appraiser; PETER CAM,  
Miami-Dade County Tax Collector;  
and JIM ZINGALE, Executive  
Director, Department of Revenue,  
State of Florida,

Defendants.

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PLAINTIFF, 22 PLAZA CORP., (“Plaintiff” or “Taxpayer”) sues the DEFENDANTS, PEDRO J. GARCIA, as Property Appraiser of Miami-Dade County, Florida, (“Property Appraiser”); PETER CAM, as Tax Collector of Miami-Dade County, Florida (“Tax Collector”); and JIM ZINGALE, as Executive Director of the State of Florida, Department of Revenue (“Executive Director”) and alleges as follows:

1. Plaintiff is now and was at all times material herein responsible under law for payment of the assessment of the property tax described below, pursuant to *Florida Statutes §194.181(1)*. Taxpayer is a Florida corporation authorized to and conducting business in the State of Florida.

2. This action is filed pursuant to *Florida Statutes §194.036(2)* and *§194.171* to contest the validity of the ad valorem tax assessment of the property described in Exhibit “A” attached hereto, referred to herein as the “Subject Property”. The folio number, applicable tax year, property address and legal description of the Subject Property are set forth on Exhibit “A” attached.

3. This action is brought by the Plaintiff pursuant to *Florida Statutes §194.171*. Jurisdiction and venue of this action are placed in this Court by *Florida Statutes §194.171*.

4. Defendants, PEDRO J. GARCIA, Miami-Dade County Property Appraiser, PETER CAM, Tax Collector of Miami-Dade County, Florida, and JIM ZINGALE, Executive Director of the Department of Revenue, of the State of Florida are named herein, pursuant to *Florida Statutes §194.181*.

5. This action is brought timely pursuant to *Florida Statutes §194.171(2)*. In compliance with *Florida Statutes §194.171(3)*, Plaintiff has paid to the Tax Collector not less than the amount of the tax which the Plaintiff admits in good faith to be owing. A true and correct copy of the receipt of Plaintiff's payment is attached as Exhibit "B" to this Complaint. Said payment by the Plaintiff is made without prejudice, under protest and is believed to exceed substantially the amount of tax in good faith to be owed to the Tax Collector.

6. Defendant, PEDRO J. GARCIA, placed a preliminary assessment upon the Subject Property (as adjusted by the Value Adjustment Board) in the amount set forth on Exhibit "A" attached to this Complaint, and said assessment exceeds the constitutional and statutory standard for just valuation adopted by the State of Florida.

7. The Defendant, PEDRO J. GARCIA's tax assessment of the Subject Property exceeds the constitutional and statutory standards of just valuation adopted by the State of Florida, and is therefore illegal and void.

8. The Defendant, PEDRO J. 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 *Florida Statute §193.011* and professionally accepted appraisal practices as required by *Florida Statute §194.301*.
- 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 and 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 this State.
- 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 law thereby rendering said assessment illegal and void.
- d. In assessing the subject property, said Defendant has assessed the subject property at a ratio to just value in excess of the ratio to just value to which all, or substantially all, of the other property in Miami-Dade County, Florida, was assessed. By doing so, said Defendant has arbitrarily and systematically singled out and discriminated against Plaintiff as compared to all, or substantially all, other ad valorem taxpayers in Miami-Dade County, Florida, in violation of Plaintiff's rights to equal protection under the law, rendering said assessment illegal and void.

9. Plaintiff filed a petition with the Value Adjustment Board of Miami-Dade County, contesting the Property Appraiser's preliminary assessment of the Subject Property; and the matter was referred by the Board to a Special Magistrate for hearing. A hearing was held by and before the Special Magistrate, and the Special Magistrate's Findings of Fact and Conclusions of Law and Recommendation to the Value Adjustment Board is attached hereto as Exhibit "C".

10. In assessing the Subject Property, Defendant, PEDRO J. GARCIA, has deprived Plaintiff of equal protection under the law as guaranteed by the provisions of *Section 1*, of the *14th Amendment to the Constitution of the United States*, and *Article I, Section 2*, of the *Constitution of the State of Florida*.

**WHEREFORE**, Plaintiff respectfully requests:

1. That this Court take jurisdiction of the subject matter and the parties hereto pursuant to *Florida Statutes §194.171(1)*;

2. That this Court find and determine that the tax assessment of the Subject Property as described on Exhibit "A" attached hereto is in excess of just valuation and therefore illegal and void;

3. That this Court enter a decree setting aside the tax assessment of the Subject Property and determine that the Defendant, PEDRO J. GARCIA, failed to comply with the requirements of *Florida Statutes §193.011*, professionally accepted appraisal practices as required by *Florida Statute §194.301*, and the criteria set forth therein in the assessment of the Subject Property;

4. That this Court find and determine that Defendant, PEDRO J. GARCIA's assessment of the Plaintiff's property is unequal, discriminatory, and confiscatory and in contravention of the requirements of uniformity, and just valuation of all property as mandated by *Section 1* of the *14th Amendment of the Constitution of the United States*, *Article I, Section 2*, of the *Constitution of the State of Florida*, and the decisional laws of this State;

5. That this Court enter an order declaring the just valuation of the Subject Property, or in the alternative, remand this matter to the Property Appraiser with appropriate directions as provided by *Florida Statute §194.301(2)(b)*, assessing a tax thereon and directing a refund of the

taxes paid by Plaintiff which are based on that portion of the 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;

6. That this Court waive and abate all penalties imposed by the Property Appraiser against the Plaintiff;

7. That this Court assess costs against Defendants, pursuant to *Florida Statutes §194.192* and award to Plaintiff reasonable attorneys' fees;

8. That this Court grant such other and further relief to the Plaintiff as it may deem just and proper.

DATED this 17th day of July, 2020.

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