

IN THE CIRCUIT COURT OF THE EIGHTH  
JUDICIAL CIRCUIT IN AND FOR ALACHUA  
COUNTY, FLORIDA

CASE NO. 2020-CA-001935

EXCHANGE ASSOCIATES OF GEORGIA,

Plaintiff,

vs.

ED CRAPO, as the Property Appraiser for  
Alachua County, Florida; JOHN POWER, as  
the Tax Collector for Alachua County, Florida;  
and JIM ZINGALE, as the Executive Director  
of the Florida Department of Revenue,

Defendants.

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**COMPLAINT**

COMES NOW Plaintiff, EXCHANGE ASSOCIATES OF GEORGIA, and sues the Defendants, ED CRAPO, as the Property Appraiser of Alachua County, Florida; JOHN POWER, as the Tax Collector of Alachua County, Florida; and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue, and, as its cause of action, would state as follows:

1. Plaintiff, EXCHANGE ASSOCIATES OF GEORGIA (hereinafter "Plaintiff"), owns real property located in Alachua County, Florida, consisting of two commercial parcels known collective as The Exchange Shopping Center, the valuation of which property for ad valorem tax purposes is the subject matter of this action.

2. The parcels are more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Numbers ("the subject properties"): 07960-048-001 and 07960-480-002.

3. The Defendant, ED CRAPO, is the Property Appraiser of Alachua County, Florida (hereinafter the "Property Appraiser"), and is sued herein in his official capacity, and not individually.

4. The Defendant, JOHN POWER, is the Tax Collector of Alachua County, Florida (hereinafter the "Tax Collector"), and is sued herein in his official capacity, and not individually.

5. The Defendant, JIM ZINGALE, is the Executive Director of the Florida Department of Revenue (hereinafter the "DOR"), and is sued herein in his official capacity, and not individually.

6. This Court has jurisdiction of this matter pursuant to Section 194.171(1) of the Florida Statutes.

7. Venue for this action lies in Alachua County, Florida pursuant to Section 194.171(1) of the Florida Statutes.

8. Plaintiff is now, and was on January 1, 2019, responsible for the property taxes on the subject properties located in Alachua County, the legal descriptions of which are contained in the Property Appraiser's records as listed in Paragraph 2 above.

9. The Alachua County Value Adjustment Board issued its Final Decisions on May 22, 2020, and subsequently mailed its Final Decisions on the subject properties on June 2, 2020.

10. This action has been timely filed, and all conditions precedent to the filing of this suit have been satisfied.

11. This is an action by Plaintiff contesting the legality and validity of the 2019 ad valorem assessments (market values and assessed values) on the aforesaid tax parcels. This action includes both parcels due to common ownership and common property information (the two parcels combine to form one shopping center, and are treated as a single economic unit).

12. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff's parcels in accordance with Florida law.

13. The Tax Collector has the statutory duty to collect the taxes resulting from the assessments of the subject properties. The Tax Collector is joined as a nominal party defendant for the purpose of providing timely notice of this action and to provide this Court with jurisdiction over the Tax Collector to direct a refund of taxes paid upon granting of the relief requested herein.

14. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

15. The real property for which Plaintiff is responsible for property taxes is subject to assessment by the Property Appraiser for ad valorem tax purposes. Section 192.001(12) of the Florida Statutes defines "real property" to mean "land, buildings, fixtures, and all other improvements to land."

16. As of the filing of this action, the valuations assigned to the subject property for 2019 (which includes a reduction by the Value Adjustment Board for Parcel 07960-048-002) are as follows:

PARCEL	MARKET VALUE	ASSESSED VALUE
07960-048-001	\$509,996	\$346,999
07960-048-002	\$11,096,300	\$7,099,818

17. These assessments exceed the just and fair market values of the subject properties, are unlawful, invalid, and/or are not within the range of reasonable assessments because:

- (a) Section 193.011 of the Florida Statutes was not properly or lawfully considered by the Property Appraiser;

- (b) The Property Appraiser has unlawfully, systematically, and intentionally substituted his own assessment policy instead of following the mandates of Section 193.011 of the Florida Statutes, and the Florida Constitution, with regard to valuing real property for ad valorem tax purposes;
- (c) The assessments are discriminatory in that the assessments are at higher valuations than other taxable property of like class, nature, character, use, and condition located in Alachua County, Florida;
- (d) The assessments are arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Alachua County;
- (e) The assessments include the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) The method of assessment used by the Property Appraiser was unrealistic, unjust, excessive, arbitrary, and is in violation of the general laws of the State of Florida cited above and Article I, Section 4 and Article VII of the Florida Constitution, and violates the valuation methods and practices set forth in the Uniform Standards of Professional Appraisal Practice (USPAP).

18. As a result of the foregoing over-valuations, the 2019 market values and assessed values greatly exceed the just values of the subject properties, and the ad valorem taxes resulting

therefrom substantially exceed the taxes which would have been levied on the subject properties had they been properly assessed.

19. Plaintiff has paid the taxes due on the subject properties for 2018, less the 4% discount for early payment in November, but payment of these taxes is not an admission that the taxes were due and does not prejudice the right to bring this action. Verification of payment of the taxes to the Tax Collector on these parcels is attached hereto as Composite Exhibit "A" and incorporated herein by this reference.

20. Plaintiff has complied with all conditions precedent to the filing of this action.

WHEREFORE, Plaintiff, EXCHANGE ASSOCIATES OF GEORGIA, respectfully prays for the Court to render a judgment decreeing (a) that the assessed values and market values of the subject properties for 2019 exceed just value and/or the subject properties were unlawfully, unequally, and/or invalidly over-assessed for 2019; (b) that the Court establish and declare the lawful amounts of the 2019 assessed values and market values or, in the alternative, that the Court remand these assessments to the Property Appraiser with instructions to comply with the provisions of the Florida Statutes and the Florida Constitution; (c) that the 2019 assessments and the resulting taxes be set aside to the extent the same exceed the just or fair market values of the subject properties; and (d) that the judgment further decree that Plaintiff, EXCHANGE ASSOCIATES OF GEORGIA, is entitled to a refund of taxes paid to the extent that the amounts previously paid exceed the amount of taxes which would be owed on corrected assessments, and such tax refunds shall be promptly paid by the Tax Collector within thirty (30) days of entry of a Final Judgment by this Court. Further, Plaintiff, EXCHANGE ASSOCIATES OF GEORGIA, would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

LOWNDES, DROSDICK, DOSTER, KANTOR &  
REED, P.A.

By: /s/ S. Brendan Lynch

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