

IN THE CIRCUIT COURT OF THE NINTH  
JUDICIAL CIRCUIT IN AND FOR ORANGE  
COUNTY, FLORIDA

CASE NO. 2020-CA-005928

FS ORLANDO II, LLC and FS ORLANDO  
GOLF, LLC,

Plaintiffs,

vs.

RICK SINGH, as the Property Appraiser of  
Orange County, Florida; SCOTT RANDOLPH,  
as the Tax Collector of Orange County, Florida;  
REEDY CREEK IMPROVEMENT  
DISTRICT, a political subdivision of the State  
of Florida; and JIM ZINGALE, as the  
Executive Director of the Florida Department of  
Revenue,

Defendants.

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**COMPLAINT**

COME NOW the Plaintiffs, FS ORLANDO II LLC and FS ORLANDO GOLF LLC, and sue the Defendants, RICK SINGH, as the Property Appraiser of Orange County, Florida; SCOTT RANDOLPH, as the Tax Collector of Orange County, Florida; REEDY CREEK IMPROVEMENT DISTRICT, a political subdivision of the State of Florida; and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue, and, as their cause of action, would state as follows:

1. The Plaintiffs, FS ORLANDO II LLC and FS ORLANDO GOLF LLC (hereinafter "Plaintiffs"), own real property located in Orange County, Florida, consisting of three (3) commercial parcels providing hotel, meeting, and recreational space (commonly known as the Four Seasons Resort Orlando at Walt Disney World Resort), the valuation of which property for ad valorem tax purposes is the subject matter of this action.

2. The three parcels are more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Numbers (collectively, “the subject properties”):

<b>Owner</b>	<b>Parcel ID</b>
FS Orlando II LLC	18-24-28-0000-00-009
FS Orlando II LLC	17-24-28-0000-00-022
FS Orlando Golf LLC	07-24-28-0000-00-014

3. The Defendant, RICK SINGH, is the Property Appraiser of Orange County, Florida (hereinafter the “Property Appraiser”), and is sued herein in his official capacity, and not individually.

4. The Defendant, SCOTT RANDOLPH, is the Tax Collector of Orange County, Florida (hereinafter the “Tax Collector”), and is sued herein in his official capacity, and not individually.

5. The Defendant, REEDY CREEK IMPROVEMENT DISTRICT, is a political subdivision of the State of Florida (hereinafter “RCID”), and is sued as a collector and recipient of ad valorem taxes on the subject properties.

6. 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.

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

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

9. Plaintiffs are now, and were on January 1, 2019, responsible for the property taxes on the subject properties located in Orange County, the legal descriptions of which are contained in the Property Appraiser's records as listed in Paragraph 2 above.

10. The Orange County Value Adjustment Board issued its Final Decisions on the subject properties on April 14, 2020. These final decisions were mailed on April 17, 2020.

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

12. This is an action by Plaintiffs contesting the legality and validity of the 2019 ad valorem assessments (market values and assessed values) on the aforesaid tax parcels.

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

14. 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.

15. RCID has opted to collect the taxes resulting from the assessments of the subject properties, rather than using the Tax Collector for this duty. RCID is also joined as a nominal party defendant for the purpose of providing timely notice of this action and to provide this Court with jurisdiction over RCID to direct a refund of taxes paid upon granting of the relief requested herein.

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

17. The real property owned by and for which Plaintiffs were 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.”

18. The original 2019 ad valorem assessments on the subject properties resulted in a total market value of \$296,324,569 and a total assessed value of \$283,531,065.

19. As of the filing of this action, the valuations assigned each of the subject properties for 2019 is as follows:

<b>Owner</b>	<b>Parcel ID</b>	<b>Market Value</b>	<b>Assessed Value</b>
FS Orlando II LLC	18-24-28-0000-00-009	\$283,203,915	\$271,297,030
FS Orlando II LLC	17-24-28-0000-00-022	\$1,569,884	\$683,265
FS Orlando Golf LLC	07-24-28-0000-00-014	\$11,550,770	\$11,550,770
	<b>Total</b>	\$296,324,569	\$283,531,065

20. Each of 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 Orange 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 Orange County, Florida;
- (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).

21. As a result of the foregoing over-valuation, 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.

22. Plaintiffs have paid the taxes due on the subject properties for 2019, less the 4% discount for early payment in November, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Verification of payment of the taxes to both the Tax Collector and RCID on these parcels is attached hereto as Composite Exhibit "A" and incorporated herein by this reference.

23. Plaintiffs have complied with all conditions precedent to the filing of this action.

WHEREFORE, the Plaintiffs, FS ORLANDO II LLC and FS ORLANDO GOLF LLC, respectfully pray 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 exceeds the just or fair market values of the subject properties; and (d) that the judgment further decree that FS ORLANDO II LLC and FS ORLANDO GOLF LLC are 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 both the Tax Collector and RCID within thirty (30) days of entry of a Final Judgment by this Court, plus any applicable statutory interest. Further, FS ORLANDO II LLC and FS ORLANDO GOLF LLC would

request that they 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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