

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

GENERAL JURISDICTION DIVISION

PEDRO J. GARCIA, as Property Appraiser
of Miami-Dade County, Florida,

CASE NO. 2020-15703 CA 01

Plaintiff,

vs.

COMPLAINT

OAK PLAZA ASSOCIATES (DEL) LLC;
and JIM ZINGALE, as Executive Director of
the State of Florida Department of Revenue,

Defendants.

Plaintiff, PEDRO J. GARCIA, as Property Appraiser of Miami-Dade County, Florida, files this Complaint against the above-named Defendants and alleges:

1. This is an action equitable in nature brought by Plaintiff in his official capacity as Property Appraiser of Miami-Dade County, Florida, to contest changed which the Miami-Dade County Value Adjustment Board ("VAB") made in the assessments of certain real properties for purposes of ad valorem taxation for the year 2019.

2. This Court has jurisdiction of this equitable action pursuant to Sections 194.036 and 194.171, Florida Statutes. This action is timely filed and all conditions precedent to bringing this action have been met.

3. Defendant JIM ZINGALE, Executive Director of the State of Florida Department of Revenue ("ZINGALE"), is the official of the state government responsible for overall supervision of the assessment and collection of ad valorem taxes. ZINGALE is joined herein pursuant to Section 194.181(5), Florida Statutes, because the tax assessments, as reduced by the VAB, are being contested on the grounds that they are contrary to the laws and Constitution of the State of Florida.

4. As of January 1, 2019, Defendant OAK PLAZA ASSOCIATES (DEL) LLC was the legal titleholder of record of the real properties described by Tax Folio Nos. 01-3124-024-1550, 01-3124-024-1560, 01-3124-028-0010, 01-3124-028-0040, 01-3124-028-0060, 01-3124-028-0080, 01-3124-029-0130, 01-3124-029-0150, 01-3124-030-0050, 01-3124-030-0060, 01-3124-030-0090, 01-3124-033-0240, 01-3124-046-0010, 01-3124-046-0040, 01-3124-046-0050, 01-3124-046-0060, 01-3124-048-0040, 01-3124-048-0050, 01-3124-048-0060, 01-3124-049-0010 and 01-3219-011-0100 (the "Subject Properties.")

5. Defendant OAK PLAZA ASSOCIATES (DEL) LLC was the taxpayer to whom the Subject Properties were assessed for 2019 and was responsible for the payment of all ad valorem taxes levied thereon.

6. Plaintiff's 2019 assessments were arrived at by complying with Section 193.011 of the Florida Statutes, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices. Plaintiff legally arrived at his assessments, and his assessments represent just values for the Subject Properties for 2019.

7. Defendant-Taxpayer filed a petition with the VAB contesting Plaintiff's assessments. The petition was heard by a Special Magistrate, who recommended reductions to amounts less than Plaintiff's assessments.

8. The VAB adopted the recommendation of the Special Magistrate. Consequently, Plaintiff's assessments for the Subject Properties were reduced from a combined market value of \$525,000,000 to a combined market value of \$424,182,233, comprised of reductions from \$62,500,000 to \$47,600,000 for Folio No. 01-3124-024-1550; \$21,000,000 to \$16,500,600 for Folio No. 01-3124-024-1560; \$34,000,000 to \$22,300,000 for Folio No. 01-3124-028-0010; \$7,800,000 to \$6,472,000 for Folio No. 01-3124-028-0040; \$6,200,000 to \$5,425,000 for Folio No. 01-3124-028-0060; \$6,000,000 to \$4,042,000 for Folio No. 01-3124-028-0080; \$12,000,000 to \$7,350,000 for Folio No. 01-3124-029-0130; \$15,400,000 to \$13,100,000 for Folio No. 01-3124-029-0150; \$13,000,000 to \$11,100,000 for Folio No. 01-3124-030-0050; \$16,000,000 to

\$12,800,000 for Folio No. 01-3124-030-0060; \$36,000,000 to \$28,400,000 for Folio No. 01-3124-030-0090; \$27,000,000 to \$17,725,000 for Folio No. 01-3124-033-0240; \$26,000,000 to \$21,110,000 for Folio No. 01-3124-046-0010; \$29,500,000 to \$27,500,000 for Folio No. 01-3124-046-0040; \$23,000,000 to \$20,000,000 for Folio No. 01-3124-046-0050; \$75,000,000 to \$65,000,000 for Folio No. 01-3124-046-0060; \$28,000,000 to \$24,507,100 for Folio No. 01-3124-048-0040; \$15,500,000 to \$12,500,000 for Folio No. 01-3124-048-0050; \$7,100,000 to \$6,100,000 for Folio No. 01-3124-048-0060; \$29,000,000 to \$26,000,000 for Folio No. 01-3124-049-0010; and \$35,000,000 to \$28,650,533 for Folio No. 01-3219-011-0100, a reduction in excess of the thresholds provided in Section 194.036(1)(b).

9. Additionally, pursuant to Section 194.036(1)(a) of the Florida Statutes, the Plaintiff has determined and affirmatively asserts that the values approved by the VAB are below just value, violate Florida Statutes, including Section 193.011, and violate Article VII, Section 4 of the Florida Constitution of 1968.

10. Furthermore, the VAB reductions will incorrectly impact subsequent years' determination of assessed values pursuant to the application of Article VII, Section 4 of the Florida Constitution of 1968, and the implementing statutes, including Sections 193.155, 193.1554, and 193.1555 of the Florida Statutes.

WHEREFORE, Plaintiff prays that this Court:

1. Inquire into and determine the illegality of the tax assessments as reduced by the VAB

2. Order that Plaintiff's assessments upon the Subject Properties be reinstated and certified to the Miami-Dade County Tax Collector for the issuance of revised tax bills for the deficiency in taxes and interest, including all appropriate adjustments to subsequent years' market and/or assessed values, in accordance with Article VII, Section 4 of the Florida Constitution of 1968.

3. Order ZINGALE to approve Plaintiff's assessments of the Subject Properties as reinstated by the Court.

4. Grant Plaintiff his costs and such other relief as is just and proper.

DESIGNATION OF E-MAIL ADDRESSES

Pursuant to Florida Rule of Judicial Administration 2.516, undersigned counsel hereby designates his/her primary and secondary e-mail addresses for purposes of e-mail service as follows:

Primary e-mail address: jme@miamidade.gov

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Respectfully submitted,

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