

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

GENERAL JURISDICTION DIVISION

CASE NO.

HOTEL DE L'OPERA, LLC, a Florida  
limited liability company,

Plaintiff,

vs.

**COMPLAINT**

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

Defendants.

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Plaintiff, Hotel De L'Opera, LLC ("Taxpayer"), sues 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 Department of Revenue of the State of Florida (the "Department"), and says:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes* §§ 194.036 and 194.171. Venue is proper in Miami-Dade County as the subject property, as described below, and the Property Appraiser are located in Miami-Dade County, Florida.

2. Taxpayer is a Florida limited liability company which is registered and conducts business in the State of Florida.

3. Property Appraiser is the duly elected Property Appraiser of Miami-Dade County, Florida. He is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with *Florida Statutes* § 194.181(2).

4. Tax Collector is the duly appointed and acting Tax Collector for Miami-Dade County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with *Florida Statutes* § 194.181(3).

5. Department is named as a defendant to this action as mandated by *Florida Statutes* § 194.181(5), because the tax assessments are also being contested on the grounds that they are contrary to the laws and Constitution of the State of Florida.

6. For the tax year 2019, Taxpayer was the owner of, and party responsible for, payment of taxes for the real property located in Miami-Dade County Florida assessed under Folio Nos. (i) 01-3231-003-0660; (ii) 01-3231-003-0670 and (iii) 01-3231-003-0690 (collectively referred to as the "Property").

7. Property Appraiser certified the 2019 assessments of each Property. Such assessments exceed each Property's just value, and is in excess of the just value of each Property, in violation of *Florida Statutes*, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser's assessments of the Property are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County.

9. Taxpayer has paid the taxes on the Property as required under Fla. Stat. § 194.171(3) and (4). Evidence of said payment is attached hereto and incorporated by reference as Composite Exhibit "A".

10. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's assessments.

11. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

12. Defendants are liable for payment of all taxable costs pursuant to Florida Statutes §194.192(1).

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of each Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2019 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to each Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and

(iv) Granting such other and further relief as this Court deems just and proper.

**DESIGNATION OF SERVICE E-MAIL ADDRESS**

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel hereby designates his primary and secondary e-mail addresses for service of all papers and pleadings filed in this action as follows:

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