

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

GENERAL JURISDICTION DIVISION

CASE NO. 2020-015521-CA-31

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

Plaintiff,

vs.

COMPLAINT

P. REAL ESTATE, LLC; RAZVAN CRISTESCU; DESERT FISH, LLC; JANA WYANT; WALLEY PROPERTIES, INC.; SHUJAAT NAWAZ; AKSANA TUPALSKAYA; M.A.S. HOMES, LLC; LANCELOT SUB5, CORP.; ROBERT FUTTERMAN and HOLLIE WATMAN; NEW MOON OVERSEAS INC.; HAAS PROPERTY MANAGEMENT, LLC; AGAPE 1102 CORPORATION; LA FORESTA SUB9, CORP.; LA FORESTA SUB6, CORP.; LA FORESTA SUB7 CORP.; RICARDO GALINDO; W1503 LLC.; LAND IN THE SKY PARTNERS, LLC; LONI FARHI; 2201 COLLINS UNIT 1204 HOLDINGS, LLC; REGINA BEATRIZ GORDINHO RUSCA QUEROZ DE MORAES; LINCOLN PARTNERS FUND, LLC; W MIAMI BEACH 1804, LLC; 307 INVSTISSEMENTS LLC; LANCELOT SUB4, CORP.; ALATZA W 707, LLC; IMAR USA, LLC; W 907, LLC; UNIT 1107-2201 COLLINS, LLC; W 1207, LLC; RAGHUNATHAN SARMA; DURRANI REALTY LLC; BRAD M. KING; GURSEL SEZGIN; WASD PROPERTIES, LLC; ANDERSON GEIER, LLC; W909, LLC; JUNE and JONATHAN AZOULAY as Co-Trustees of the 1991 Irrevocable Trust Agreement f/b/o June Azoulay; GARUNDA, INC.; ROSELEAF PROPERTIES, LLC; KOLOSSUS & SON LLC; ROJA ERENC and ETEM ERENC; KAROSHI LLC; WASOBE LLC; IRA SERVICES TRUST COMPANY, CFBO RICHARD E. GRODSKY; MICHAEL A. STACHURA; SENGIRI

ANGKAWIJANA; GI&F LLC; HGO S.R.L.; SOFTVISION SRL, INC.; ENRIQUE RICARDO GOMEZ DE OROZCO GONZALEZ, as Trustee under THE EGO IRREVOCABLE TRUST DATE OCTOBER 31, 2011; BRIDGEFORD TRUST COMPANY, LLC, as Trustee of the ERGO HERITAGE TRUST, as Amended and Restated on April 12, 2019; VIVARA REAL ESTATE, LLC; OLINVEST CORPORATION; RC LATIN HOME IMPROVEMENT, LLC; MAREK ROEFLER; WRRX PROPERTIES, LLC; W1611, LLC; ENTREPRIMOS, LLC; CARL HERRMANN; DRAGAO CORPORATION; WRDX PROPERTIES, LLC; 4114728 CANADA INC.; ATYANTA INVESTMENT GROUP LLC; 1013W LLC; LEO 1513 LLC; WILLIAM R. MAGUIRE and JOANNE A. ZERVOS; ASK FLORIDA, LLC; W914 LLC.; DEW1014 INVESTMENTS LLC; DIMA PROPERTIES, LLC; NICOLA JANE FONTANELLA; BRUCE MCLEAN; MIAMI2201COLLINS#815LLC; W815JSD, LLC; ATAYANTA INVESTMENT GROUP, LLC; CENTERFILED 3, LLC; RANDY LEE ANDREWS; WILLIAM T. FINNERAN; PARDIS ZOMORODI; HABINEL CORP.; W FELDEX PROPERTIES, LLC; DGMA COLLINS AVENUE ASSOCIATES LLC; SHORE DEVELOPMENT LLC; ZAPALLAR REAL ESTATE, LLC; ROBERT FUTTERMAN; GILBERT DOMINGUEZ and MARCIA DOMINGUEZ; ALESSANDRO NESTA; LA FORESTA, LLC; M SOBE LLC; SOUTH BEACH DEVELOPMENT LLC; ROMAN LOBANOV and ALEXEY SHEVCHENKO; W 822 LLC; DESERT ISLAND HOLDINGS, LLC; EMIN OZEL; ATLANTIC GLOBAL IMMOBILIER FZE; RUSHING THE GROWLER, LLC; C.A. IMMOBILIARE USA LLC; W 1722, LLC; AYCA OZDEMIR; JASON BROWN; W623 LLC; AVAFL, LLC; BILL 1123, LLC; WJSD PROPERTIES, LLC; LA FORESTA SUB8, CORP.; BARRY CORDES; BUISSON, LLC; CONTROLINVEST CORPORATION; ADP HOLDING COMPANY, INC.; BRILHODOSOL LTD.; 728-730 2201 COLLINS AVENUE CONDOMINIUM, LLC; JEFFREY

WALKER; SWEET ALMOND INVESTMENTS, LLC; NNW INVEST INC.; GALF 2 REAL ESTATE LLC; FAISAL, LLC; KARMERSAN MARBLE USA LLC; PAISSANDU FLORIDA CORP.; TAREK-ADAM, LLC; FENMILL INTERNATIONAL, LLC; CASTELO FLORIDA GROUP CORP.; INVESTLAR CORPORATION; 1027 W LLC; VENUS ASTRAL CORP.; BERGE GERDT LARSEN; WFL 428, LLC; UNIT 528, LLC; LUZDOSOL LIMITED; POONAM KHUBANI as Trustee of THE POONAM REVOCABLE FAMILY TRUST DATED NOVEMBER 29, 2001; LA FORESTA SUB10, CORP.; FOXBURN CORPORATION; MAC ICON, L.L.C.; NERO HIGHRISE, LLC; JANNINA INTERNATIONAL LIMITED; JANNINA USA I LLC; W-SB 1528 COLLINS, LLC; SLETNA 1628 LLC; ALEXANDER ZANADVOROV; 2201329, LLC; FIRST VANGUARD LLC; DIXON 2201, LLC; 1029 W LLC; NY-MIAMI CONDOS, LP; FEIMAR, LLC; ABW 1130 LLC; JANNINA USA II LLC; FLORENTINE HOLDINGS, INC.; W MILLER LLC; RRH INVESTMENT PROPERTIES, LLC; W 336, LLC; VALVAS INVESTMENTS, LLC; MIW ESTATE, LLC; ELUSO PROPERTIES, LLC; POONAM KHUBANI as Trustee of THE POONAM REVOCABLE FAMILY TRUST U/T/D 11/29/2001; GENERATION II, L.L.C.; RANDY FRANKEL and BARBARA FRANKEL; DAVID BERGES and DEBRA KENDALL; RISING FOUR LLC; IVAN WILZIG; SOBE W ESTATES, LLC; GASPAR GARCIA GUERRA as Trustee of the DR. GARCIA GUERRA RETIREMENT PLAN CREATED UNDER DEED OF TRUST DATED JANUARY 1, 2011; BUNGALOW 4 LLC; LAS VEGAS DESIGN GROUP LLC; and JIM ZINGALE, as Executive Director of the State of Florida Department of Revenue,

Defendants.

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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 changes which the Miami-Dade County Value Adjustment Board (“VAB”) made in the assessments of certain real properties for purposes of ad valorem taxation for tax 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 assessments 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. Venue is proper because the Subject Property is located in Miami-Dade County.

5. The Property Appraiser is the duly-elected appraiser for Miami-Dade County, Florida, and is a proper plaintiff in this action under section 194.181(1)(b), Florida Statutes.

6. Each individual unit (each a “Subject Property”) and its corresponding owners, i.e., Taxpayers responsible for the payments of all ad valorem taxes levied thereon, who held title of record to such unit on the assessment date of January 1, 2019 and/or had an ownership interest in such unit during tax year 2019, is identified in **Exhibit “A”**.

7. The Subject Properties are located at the beachfront hotel-condominium complex located at 2201 Collins Avenue in the municipality of Miami Beach.

8. The Property Appraiser’s assessment of the aggregate market value of all of the Subject Properties for tax year 2019 was \$270,134,819.

9. The Property Appraiser’s 2019 preliminary value of each Subject Property is set forth in **Exhibit “B”**.

10. 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, including the sales comparison, cost, and income approaches to real property valuation. Plaintiff legally arrived at his assessments, and his assessments represent just values for the Subject Properties for 2019.

11. The Taxpayers' agent filed petitions with the VAB on behalf of each Taxpayer appealing the Property Appraiser's assessment of each Subject Property's market value for tax year 2019.

12. After a hearing on the VAB petitions, a Special Magistrate recommended that the market value for each of the Subject Properties be reduced to an amount less than the Property Appraiser's assessment

13. The VAB adopted the recommendations of the Special Magistrate. Consequently, the Property Appraiser's assessment of the aggregate market value of the Subject Properties for tax year 2019 was reduced to \$243,121,352, a reduction in excess of the thresholds provided in Section 194.036(1)(b).

14. The individual assessment of each Subject Property as reduced by the VAB is set forth in **Exhibit "B"**.

15. 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.

16. 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: daija@miamidade.gov

Secondary e-mail address: jessipr@miamidade.gov

Respectfully submitted,

ABIGAIL PRICE-WILLIAMS
Miami-Dade County Attorney

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