

IN THE CIRCUIT COURT OF THE 11<sup>th</sup>  
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. 2020-014747-CA-10

Plaintiff,

vs.

**COMPLAINT**

PENDLAND INVESTMENTS (U.S.A),  
INC., a Florida Profit Corporation; 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 a change which the Miami-Dade County Value Adjustment Board (“V.A.B.”) made in the assessment of certain real property 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 assessment, as reduced by the V.A.B., is being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

4. As of January 1, 2019, Defendant PENDLAND INVESTMENTS (U.S.A), INC. was the legal titleholder of record of the real property described by Tax Folio No. 30-4209-009-0010 hereinafter referred to as the "Subject Property."

5. Defendant PENDLAND INVESTMENTS (U.S.A), INC. was the taxpayer to whom the Subject Property was assessed for 2019 and was responsible for the payment of all ad valorem taxes levied thereon.

6. Plaintiff's 2019 assessment was 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 assessment, and his assessment represents just values for the Subject Property for 2019.

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

8. The V.A.B. adopted the recommendation of the Special Magistrate. Consequently, Plaintiff's assessment for the Subject Property was reduced from a market value of \$2,483,400 to a market value of \$2,090,928, 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 V.A.B. 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 V.A.B. reduction 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 assessment as reduced by the V.A.B.
2. Order that Plaintiff's assessment upon the Subject Property be reinstated and certified to the Miami-Dade County Tax Collector for the issuance of a revised tax bill for the deficiency in taxes and interest, including all appropriate adjustments to subsequent years' market and/or assessed value, in accordance with Article VII, Section 4 of the Florida Constitution of 1968.
3. Order ZINGALE to approve Plaintiff's assessment of the Subject Property 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](mailto:daija@miamidade.gov)

Secondary e-mail address: [jessipr@miamidade.gov](mailto:jessipr@miamidade.gov)

Respectfully submitted,

ABIGAIL PRICE-WILLIAMS  
Miami-Dade County Attorney

By: /s/ Daija P. Lifshitz, Esq.

Daija P. Lifshitz, Esq.  
Assistant County Attorney  
Florida Bar No. 98053  
Stephen P. Clark Center, Suite 2810  
111 Northwest First Street  
Miami, Florida 33128-1993  
Telephone: (305) 375-5151  
Facsimile: (305) 375-5611  
E-mail: [daija@miamidade.gov](mailto:daija@miamidade.gov)  
[jessipr@miamidade.gov](mailto:jessipr@miamidade.gov)