

IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT
IN AND FOR SARASOTA COUNTY, FLORIDA
CIVIL DIVISION

SARASOTA ASSOCIATES A-I, LLC, a
Florida limited liability company;
SARASOTA ASSOCIATES B-II, LLC, a
Florida limited liability company;
SARASOTA ASSOCIATES C-III, LLC, a
Florida limited liability company;
SARASOTA ASSOCIATES D-IV, LLC, a
Florida limited liability company; and
SARASOTA ASSOCIATES E-V, LLC, a
Florida limited liability company;

Plaintiffs,

Case No.: 2021-CA-002521-NC

vs.

Division:

BILL FURST, as Property Appraiser;
BARBARA FORD COATES, as Tax Collector
and JIM ZINGALE as Executive Director
of the Florida Department of Revenue,

Defendants.

_____ /

COMPLAINT

Plaintiffs, SARASOTA ASSOCIATES A-I, LLC, a Florida limited liability company; SARASOTA ASSOCIATES B-II, LLC, a Florida limited liability company; SARASOTA ASSOCIATES C-III, LLC, a Florida limited liability company; SARASOTA ASSOCIATES D-IV, LLC, a Florida limited liability company; and SARASOTA ASSOCIATES E-V, LLC, a Florida limited liability company, sue Defendants, BILL FURST as Property Appraiser ("Appraiser"), BARBARA FORD COATES as Tax

Collector ("Collector"), and JIM ZINGALE ("Zingale"), as the Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest ad valorem tax assessments for the tax year 2020 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Constitution of the State of Florida.

2. Plaintiffs are related business entities with common elements of ownership.

3. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. Plaintiffs own certain real property located in Sarasota County, Florida, identified by Appraiser using Account Nos. 0014001030, 0014001040 and 0014001035, referred to hereinafter as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes as follows:

<u>Account No.</u>	<u>Just Value</u>	<u>Assessed Valued</u>
0014001030	\$5,306,800	\$2,255,842
0014001040	\$16,077,500	\$14,589,938
0014001035	\$12,674,700	\$12,674,700

hereinafter, the "assessments".

8. Plaintiffs have paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiffs' Composite Exhibit "A."

9. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

10. Appraiser failed to comply with section 193.011, Florida Statutes, and professional accepted appraisal practices in assessing the Subject Property.

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violate article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; establish the proper assessments for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida

Statutes; direct the Collector to cancel the tax bills and issue new tax bills in said reassessed amounts; and finally, to award Plaintiffs their costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.

/s/ Patrick J. Risch

Robert E. V. Kelley, Jr.

Florida Bar No. 451230

Patrick J. Risch

Florida Bar No. 0165603

HILL, WARD & HENDERSON, P.A.

101 E. Kennedy Boulevard, Suite 3700

Tampa, FL 33601

patrick.risch@hwhlaw.com

val.taylor@hwhlaw.com

(813) 221-3900

(813) 221-2900 FAX

Attorney for Plaintiffs