

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA
CIVIL DIVISION

JEFFREY N. LINN. and
AUDREY C. LINN,

Plaintiffs,

Case No.:

v.

BOB HENRIQUEZ, as Property Appraiser;
NANCY C. MILLAN as Tax Collector and
JIM ZINGALE, as the Executive Director of the
Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiffs, JEFFREY N. LINN and AUDREY C. LINN ("Plaintiffs"), sue Defendants, BOB HENRIQUEZ as Property Appraiser ("Appraiser"), NANCY C. MILLAN as Tax Collector ("Collector") and JIM ZINGALE ("Zingale") as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment 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 Florida Constitution.
2. Plaintiffs are husband and wife and residents of Hillsborough County, Florida.
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 the 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. The residential real property which is the subject of this action, hereinafter referred to as the "Subject Property is located at 18103 Pine Hammock Boulevard, Lut0 Hillsborough County, Florida, identified by Appraiser using Folio No. 014521-0346.

7. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of \$538,870, hereinafter, the ("assessment").

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

9. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their rights 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 professionally accepted appraisal practices in assessing the Subject Property.

11. More specifically, Appraiser failed to give proper consideration to the size, condition and highest & best use criteria with regard to the wetland conservation area that encumbers 16% of the gross site area, substantially reducing the utility of the land for residential purposes. Appraiser valued the site by disregarding the use

restrictions imposed by the wetland conservation area.

12. Appraiser also included items of exempt personal property in the assessment, contrary to section 196.181, Florida Statutes.

13. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

14. The Subject Property is one of several dozen residences located in the Promenade at Lake Park subdivision, Phases I and II. All of the residences were developed by Standard Pacific of Florida, a Florida general partnership. The architectural design, building and lot sizes are substantially similar. Notwithstanding these material similarities, Appraiser assessed substantially all other houses in the subdivision that sold in 2019 at a ratio between 71%-80% of sales price, but singled out the subject property for a level of assessment at 89%.

15. Appraiser's disparate treatment of Plaintiffs with respect to the Subject Property's level of assessment as compared to his treatment of all or substantially all other properties in the subdivision operates to deny Plaintiffs equal protection under the Florida and Federal Constitutions.

16. Plaintiffs are in doubt concerning the legal validity of the Subject Property's assessment for tax year 2020 and are entitled to have that doubt removed by the Court.

17. There exists a present, real and bona fide controversy between Plaintiffs and Appraiser over the Subject Property's assessment for ad valorem tax purposes in tax year 2020.

WHEREFORE, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the Subject Property as excessive and discriminatory, establish the proper assessment of 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 original bill and issue a new tax bill in said reassessed amount; 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.



Robert E. V. Kelley, Jr.
Florida Bar No. 451230
HILL, WARD & HENDERSON, P.A.
101 E. Kennedy Boulevard, Suite 3700
Tampa, FL 33601
(813) 221-3900
(813) 221-2900 FAX
rob.kelley@hwhlaw.com
relitrevk@hwhlaw.com
Attorney for Plaintiffs