

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

PONTE GADEA BISCAZYNE, LLC,
a Florida limited liability company,

GENERAL JURISDICTION DIVISION

Plaintiff,

CASE NO.

vs.

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.

COMPLAINT

Plaintiff, Ponte Gadea Biscayne, LLC, a Florida limited liability company (“Taxpayer” and/or “Plaintiff”), 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 of statutory relief. This Court has jurisdiction pursuant to *Florida Statutes* §§ 194.036 and 194.171.
2. Miami-Dade County is the proper venue for this action as the subject property, as described below, is located in Miami-Dade County, Florida, and the Property Appraiser is located in Miami-Dade County, Florida.
3. Plaintiff is a Florida limited company which conducts business in Miami-Dade County, Florida.

4. Defendant, 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).

5. Defendant, 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).

6. 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.

7. For the tax year 2020, Taxpayer was owner of, and party responsible for, payment of taxes for the real property located in Miami-Dade County, Florida assessed under Folio No. 01-0114-030-1350 (the "Property").

8. Property Appraiser certified the 2020 assessments for the Property. Such assessment exceeded the Property's just value, and is in excess of the just value of the Property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

9. 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.

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

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

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

13. Defendants are liable for payment of all taxable costs pursuant to *Florida Statute*, § 194.192(1).

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

- (i) Establishing the just value of the 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 2020 tax year in compliance with Florida law;
- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the 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 *Florida Statute*, § 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.* Rule 1.080 and *Fla.R.Jud.Admin* Rule 2.516, undersigned counsels hereby designates their primary and secondary e-mail addresses for service of all papers and pleadings filed in this action as follows:

Primary: Gary.Carman@gray-robinson.com

Secondary: Richard.Danese@gray-robinson.com

Respectfully submitted,

Counsel for Plaintiff

GRAY|ROBINSON

333 SE Second Avenue, Suite 3200

Miami, Florida 33131

Phone: (305) 416-6880

Fax: (305) 416-6887

By: /s/ Rick Danese

Gary M. Carman, Esq.

Florida Bar No. 179409

Gary.carman@gray-robinson.com

Richard F. Danese, Esq.

Florida Bar No. 58458

Richard.Danese@gry-robinson.com