

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

Case No.

PINE TREE DEVELOPMENT LLC,

Plaintiff,

v.

PEDRO J. GARCIA, as Property Appraiser;
PETER CAM, as Tax Collector; and
JIM ZINGALE, as Executive Director,
Florida Department of Revenue,

Defendants.

COMPLAINT TO CONTEST TAX ASSESSMENTS

Plaintiff, PINE TREE DEVELOPMENT LLC, sues Defendants PEDRO J. GARCIA, as Miami-Dade County Property Appraiser; PETER CAM, as Miami-Dade County Tax Collector; and JIM ZINGALE, as the Official of the Florida Department of Revenue, and alleges:

1. This is an action to contest a tax assessment pursuant to Florida Statutes § 194.171 and § 194.036.

2. Plaintiff is the owner of certain real property located in Miami-Dade County, Florida, which property is assessed and taxed by Defendant Property Appraiser and Revenue Collector under the following folio number:

02 - 3214 - 003 - 0010
02 - 3214 - 003 - 0020

3. Plaintiff owns and holds the mortgage that gives Plaintiff the authority to contest property taxes on property located in Miami-Dade County, Florida, which property is issued and taxed by Defendant Property Appraiser and Revenue Collector under the following folio number:

02 - 3214 - 003 - 0012

4. The properties referenced in paragraphs 2 and 3 are referred to herein collectively as the "Property."

5. Defendant PEDRO J. GARCIA is the Property Appraiser of Miami-Dade County, Florida.

6. Defendant PETER CAM is the Tax Collector for Miami-Dade County, Florida.

7. Defendant JIM ZINGALE is the official of the Florida Department of Revenue responsible for overall supervision of the assessment and collection of the subject tax.

8. Plaintiff has paid taxes prior to the filing of this action. The evidence of payment is attached hereto as Exhibit "A".

9. The 2022 assessment on the Property is invalid, improper and excessive for the following reasons.

a. The assessment is unjust, excessive, arbitrary, capricious, and contrary to Florida Statute § 193.011 and Article 7 of the Florida Constitution.

b. The assessment does not represent just valuation of the Property as required by Florida Statute § 193.011 and Article 7 of the Florida Constitution.

10. All conditions precedent to the institution and maintenance of this action have been performed and have occurred.

WHEREFORE, Plaintiff PINE TREE DEVELOPMENT LLC prays that this Court grant relief as follows:

A. That the 2022 assessment on the Property, and the tax bills based thereon, be set aside and held to be void and of no force and effect.

B. That the 2022 assessment on the Property be established at its just value.

C. That the Defendants be directed to issue a new assessment and tax bills based upon the just value established by this Court.

D. That the Plaintiff has its costs of this action.

E. That this Court grant such other and further relief as it may deem appropriate under the circumstances.

DATED: December 14, 2022.

Respectfully submitted,

By: s/ John H. Pelzer

John H. Pelzer, Esq.

Florida Bar Number 376647

GREENSPON MARDER LLP

200 E. Broward Boulevard, Ste. 1800

Fort Lauderdale, Florida 33301

954.527.2469

Primary: John.pelzer@gmlaw.com

Secondary: Dottt.cassidy@gmlaw.com