

IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT
IN AND FOR PALM BEACH COUNTY, FLORIDA

Raymond M. Masciarella II
and Karen R. Masciarella,

CASE NO.:

Plaintiffs,

v.

Dorothy Jacks, Palm Beach County
Property Appraiser, Anne M. Gannon,
Palm Beach County Tax Collector and
Jim Zingale, Executive Director,
Florida Department of Revenue,

Defendants.

COMPLAINT

Comes Now the Plaintiffs, Raymond M. Masciarella II and Karen R. Masciarella, and files this Complaint against the Defendant, Dorothy Jacks, Palm Beach County Property Appraiser, Anne Gannon, Palm Beach County Tax Collector and Defendant Jim Zingale, Executive Director, Florida Department of Revenue, and alleges:

Parties

1. The Plaintiffs are individuals residing in Palm Beach County, Florida.

2. Defendant Dorothy Jacks (Appraiser) is the Palm Beach County Property Appraiser and is charged with the obligation of

uniformly assessing the fair market value of real estate located in Palm Beach County, Florida.

3. Defendant Jim Zingale (DOR) is the Executive Director of the Florida Department of Revenue and is responsible for the overall supervision of the assessment of property for the purposes of ad valorem taxation.

4. Defendant Anne Gannon is the Palm Beach County Tax Collector (Tax Collector).

Jurisdiction

5. This is an action for declaratory relief seeking judgment declaring that the Appraiser's method of assessing real property for the purpose of ad valorem taxation violates the Uniformity Clause of the Florida Constitution and the equal protection clauses of the United States and Florida constitutions and comes within the jurisdiction of this Court.

Statement of Claim

6. The Plaintiffs are the fee simple owners of a single-family house located at 195 Pershing Way, West Palm Beach, Palm Beach County, FL.

7. The Appraiser is required to annually assess all real property in Palm Beach County at fair market value.

8. The Appraiser uses a "Mass Appraisal" method to value property in Palm Beach County.

9. According to the Appraiser, the "use of mass appraisal is a four-step process: data collection, model development and calibration, application of the model, and testing the results. Data collection involves obtaining all information relevant the property value and ensuring that variables used in the models accurately reflect the property and the overall market."

10. The Appraiser's use of a mass appraisal system to determine just value of residential property in the Plaintiffs' neighborhood is intentional and systematic.

11. The Appraiser contends that its method of appraisal "assures that all properties in the class or subclass are treated equitably." See Exhibit 1.

12. The Appraiser's constitutional and statutory duty is not to value property at what the Appraiser determines to be equitable but rather to value real property at fair market or just value.

13. On the other hand, the Plaintiffs contend that the Appraiser's method of appraisal must treat all taxpayers equally by valuing property at fair market or just value, and treating taxpayers equitably violates the United States and Florida constitutions.

14. The Appraiser assessed the fair market value of the Plaintiffs property at \$2,397,277.00 for tax year 2022. A true and

correct copy of the Appraiser's Property Record Card is attached hereto as Exhibit 2.

15. The Appraiser's assessment of the Plaintiffs property is substantially higher than similar residential properties in the neighborhood for numerous reasons including, but without limitation, the Appraiser's method arbitrarily values residential parcels at the same value regardless of the size of the parcels.

16. The equal protection clauses of the United States and Florida Constitutions requires the Appraiser to appraise all classes of real property in Palm Beach County in a nondiscriminatory and nonarbitrary manner.

17. The Appraiser must use methods of appraisal that accurately assess the just or fair market of property.

18. The Appraiser's method of appraisal must also ensure that any disparities in assessments of property in the same class are equalized within a short period of time.

19. The Appraiser's assessment of the Plaintiffs' property is grossly disproportionate compared to similar properties in residential properties in Palm Beach County because the Appraiser's method of appraisal does not timely and accurately adjust for differences and inaccuracies in valuations of properties depending on when properties are bought and sold.

20. The appraisal method used by the Appraiser systematically produces dramatic differences in valuation of properties in the

same class as the Plaintiffs and does not value all property at fair market or just value.

21. The Appraiser contends its valuation of the Plaintiffs' property is at just value.

22. On the other hand, other residential properties in the Plaintiffs' neighborhood are valued substantially below their just value/fair market value.

23. As a result of the Appraiser's arbitrary and/or intentional and systematic use of a mass appraisal system to determine just value of residential property in the Plaintiffs' neighborhood, the Plaintiffs are suffering discrimination in that they are bearing a disproportionate share of the Palm Beach County tax burden.

24. A controversy has arisen and presently exists between the Plaintiffs and Appraiser concerning the Plaintiffs' rights and privileges under the United States and Florida Constitutions and other applicable Florida law.

25. The Plaintiffs are in doubt and uncertain about their rights regarding whether the Appraiser has appraised the Plaintiff's real property as required by the equal protection clauses of said constitutions and Florida law.

26. A judicial declaration of the Plaintiffs' right to equal protection and rights under Florida law is necessary and appropriate at this time for the reasons set forth above.

27. The Plaintiffs have performed all conditions precedent for the maintenance of this action.

28. The DOR and Tax Collector have been joined in this suit to comply with Florida Statutes, Section 194.181(5).

Wherefore, the Plaintiffs demand judgment against the Defendant as follows:

1. For a judgment declaring that the Appraiser has violated the Plaintiffs' right to equal protection of law.

2. For an Order requiring the Appraiser to lower the assessed value of the Plaintiffs' property to the common level of other properties in Plaintiffs' neighborhood and Palm Beach County, Florida.

3. For an Order requiring the Appraiser to issue a Certificate of Correction and furnish it to the Palm Beach County Tax Collector.

4. For supplemental and incidental relief.

5. For cost of suit.

6. For such other and further relief this court may deem just and proper.

DESIGNATION OF EMAIL ADDRESS

The Plaintiff, by and through the undersigned counsel and pursuant to Florida Rule of Judicial Administration 2.516, and hereby designates the following email addresses for service of pleadings and other papers in this proceeding:

Primary: e-service@reynoldsandreynoldspl.com

Secondary: rachel@reynoldsandreynoldspl.com

REYNOLDS & REYNOLDS, P.L.
BY: /s/ Raymond Masciarella II
Raymond Masciarella II, Esq.
Florida Bar No.441716
120 S. Olive Ave., Suite 600
West Palm Beach, FL 33401
T:561-683-1033; F:561-835-4676
e-service@reynoldsandreynoldspl.com