

Publications

The Evaluator: Fall 2022

Related Professionals

Nicholas M.J. Ray

Andrew E. DeBord

Lauren M. Johnson

Lindsay Doss Spillman

Megan Savage Knox

Steven L. Smiseck

Anthony L. Ehler

David A. Froling

Scott J. Ziance

Steven R. Rech

Adam S. Hamburg

Jacinto A. Núñez

Michael P. Oliverio

Related Services

Property Tax Management

Real Estate

Taxation

AUTHORED ARTICLE | Fall 2022

California Landlords Seek To Slash Real Estate Tax Assessments Due To Economic Impact Of The Covid-19 Pandemic And Remote Work

Some of the largest commercial property owners in San Francisco are seeking significant real estate tax assessment reductions on their assets due to the lasting impact of the COVID-19 pandemic. [Click here to learn more.](#)

Colorado Governor Signs Two Significant Property Tax Bills Into Law

The Governor of Colorado recently signed Senate Bill 22-238 (SB 238) and House Bill 22-1416 (HB 1416) into law. [Click here to learn more.](#)

Indiana Board Of Tax Review Determines Mall Anchor Department Store Should Be Valued Based Upon Income Approach

The Indiana Board of Tax Review (IBTR) found that Dillard's was entitled to a reduction in value because it presented better valuation evidence than the county assessor. [Click here to learn more.](#)

Kansas Supreme Court Kicks Wal-Mart Case Back To Board Of Tax Appeals With Instructions To Consider Build-To-Suit Leases

The Kansas Supreme Court reversed an appeals court ruling that had prevented the Kansas Board of Tax Appeals (BOTA) from considering unadjusted build-to-suit lease data in determining the property tax valuations of big box retail stores. [Click here to learn more.](#)

Connecticut Court Conducts Independent Assessment To Value Mall Property

After a trial on the merits including testimony from appraisers from both the property owner and city, the Court determined its own value for the Danbury mall property. [Click here to learn more.](#)

Deadlines Looming in 5 States

OTHER VALUATION HEADLINES FROM ACROSS THE COUNTRY (CLICK [HERE](#) TO READ MORE)

[Idaho Supreme Court Reverses District Court's Decision In Dispute Over Mountain Resort Valuation](#)

[Michigan Tax Tribunal Rejects Claims That External And Physical Obsolescence Impacted The Value Of A Former Big Box Store](#)

[Oregon Tax Court Orders Dismissal When Property Owner Failed To Establish That Riot Damage Impacted Valuation Of Office Building](#)

[Missouri State Tax Commission Rejects Property Owner's Highest And Best Use Conclusion That Land As Vacant Was More Valuable Than Four Year Old Ikea Store](#)