

Valuing the World

IAAO ANNUAL **LEGAL DE SEMINAR** ASSESSING THE NEW NORMAL

NOV 30 - DEC 1, 2023 • LOUISVILLE, KY

Featuring 1 CLE hour of legal ethics

Highlighting various aspects of the assessment process and hearings, the 2023 IAAO Legal Seminar focuses on finding common ground and how to communicate among a diverse set of professionals and citizens, when tensions and stakes are high.

Learn more at www.iaao.org/legalseminar

IAAO ANNUAL LEGAL SEMINAR Program

Thursday, Nov. 30, 2023

| 7:00 - 8:00 am | Breakfast & Registration | 7:00 - 8:00 am |
|---------------------|---|---|
| 8:00 - 8:15 am | Opening Remarks Sheila M. Crapo | 8:00 - 9:00 am |
| 8:15 - 9:15 am | Protest & Appeals: A Defense of Commercial Values in Non-disclosure States Damian Lara Esq., Bernalillo County Assessor, Albuquerque, NM Teresa Lopez, State Certified Appraiser – Commercial/Non- res, Bernalillo County, NM | 9:00 - 10:00 am |
| 9:15 - 10:15 am | Implementing an Acquisition Value Property Tax System: What is Needed? Who are the Stakeholders? What are the Legal Ramifications (if any)? Edward A. Crapo, ASA, AAS, FIAAO Robert T. Lee, Esq., Attorney at Lee Law Firm, Mount Juliet, TN | 10:00 - 10:15 am 10:15 - 11:15 am |
| 10:15 - 10:30 am | Break | - |
| 10:30 - 11:30 am | Prosecuting and Defending an Office Market Tax Appeal in a Period of Market Upheaval David Seed, Attorney at Brindza McIntyre & Seed LLP, Cleveland, OH Jason P. Lindholm, Partner at Siegel Jennings Co., L.P.A., Cleveland, OH | 11:15 am – 12:15 p |
| | Anatomy of a Tax Assessment Defense: International | 12:15 – 1:15 pm |
| 11:30 am - 12:30 pm | Paper v. Isle of Wight County Andrew McRoberts, Attorney at Sands Anderson PC, Richmond, VA | 1:15 - 2:15 pm |
| 12:30 - 1:30 pm | Luncheon provided at the hotel | |
| 1:30 - 2:30 pm | Observing Patterns and Forecasting Trends: An Exploration of Highest and Best Use Jennifer Wadland, Esq., Senior Associate at Verros Berkshire PC, Oakbrook Terrace, IL Brad Braemer, MAI, AI-GRS Real Estate Analysis Corporation, Chicago, IL Ellen Berkshire, Esq., Attorney at Verror Berkshire PC, Oakbrook Terrace, IL | 2:15 - 3:15 pm 3:15 - 3:30 pm 3:30 - 4:30 pm |
| 2:30 – 3:30 pm | Assessing Energy Generation and Transmission Properties in a Changing World N. Joel Moser, Esq., Shareholder, Bernstein Shur, Portland, ME Zack Brandwein, Associate Attorney at Bernstein Shur, Portland, ME | Program is subject to |
| 3:30 - 3:45 pm | Break | kno |
| 3:45 - 4:45 pm | Red Flags in Big Box Appraisals Shawn Wilson, MAI, Florida State-Certified General Real Estate Appraiser, and owner of Compass Real Estate Consulting, Inc., Lakeland, FL Anthony J. Manganiello III, Esq., Attorney at Icard, Merrill, Cullis, Timm, Furen, & Ginsburg, P.A., Sarasota, FL | on legal issue or knowledge researching t an essential l |

| 3:00 am | Breakfast & Registration | |
|--------------|---|--|
| 9:00 am | Cases of Note in Your Jurisdictions Thomas A. Jaconetty, Esq., Attorney at Law, Chicago, IL | |
| 10:00 am | Valuation of Conservation Easements/What Happens to Surrounding Property Edie McCarthy, IAO, Municipal Assessor, Town of Greenburgh, NY Robert T. Lee, Esq., Attorney at Lee Law Firm, Mount Juliet, TN | |
| 10:15 am | Break | |
| 11:15 am | Shining a Light on Solar Edie McCarthy, IAO, Municipal Assessor, Town of Greenburgh, NY Amy Rasmussen, RES, AAS, FIAAO, Chief Deputy Assessor, County of Riverside, San Clemente, CA | |
| 1 – 12:15 pm | Bourbon Barrel Tax Session Pam Thomas, Senior Fellow, Kentucky Center for Economic Policy | |
| l:15 pm | Luncheon provided at the hotel | |
| 15 pm | In a New Gilded Age of Data Center Growth Fritz Kaegi, Cook County Assessor, Chicago, IL | |
| :15 pm | The Redevelopment and Repurposing of Retail Malls <i>Michael Piper, Cook County Chief</i> <i>Valuation Officer, Chicago, IL</i> | |
| :30 pm | Break | |
| l:30 pm | Ethics - The Impact of Virtual Hearings on Unmet Legal Needs, Geographic Bias, and Fair Assessment | |

Friday, Dec. 1, 2023

Practices Nora Devine, Attorney at The Devine Law Group LLC, Northfield, IL

change.

e Legal Seminar provides an portunity to obtain personal owledge from across the country es from the parties involved eable following extensive time he issue. I believe this to be benefit." — Marsha Standish

IAAO ANNUAL LEGAL SEMINAR Omni Louisville Hotel • Nov. 30-Dec. 1, 2023

HOTEL



Omni Louisville Hotel 400 S 2nd Street Louisville, Kentucky 40202

Louisville is host to the Annual Legal Seminar and the seminar will take place at the Omni Louisville Hotel. The room rate for seminar attendees is \$212 per night, plus various taxes. The hotel cut-off date is 5:00 pm on November 14.

- Please note that the special IAAO room rate is offered on a first come-first-served space availability basis only until 5 pm Nov. 14, 2023..
- To reserve a room, click here tinyurl.com/yeyp9v3d

TRANSPORTATION



For information on airport transportation in Louisville, check out the **FlyIouisville.com** website.

SCHOLARSHIPS AVAILABLE

The IAAO Scholarship Fund exists for the purpose of promoting ad valorem appraisal professionalism. The Scholarship Fund is available to all IAAO members who need financial assistance to attend IAAO educational activities, including the Legal Seminar.

The application can be found on our website under the Resources menu and must be submitted no later than 30 days prior to the event. The maximum award for this seminar is \$1,250 per recipient. Contact Toni Eichholz with questions, **eichholz@iaao.org**.

RECERTIFICATION CREDIT

IAAO professional designees will earn 13 hours of recertification credit. If you are participating in other recertification and continuing education programs, please bring the forms or letters to the seminar. We cannot guarantee that the credits will be honored by other entities.

CLE hours: Attorneys will receive a uniform certificate of attendance on the second day of the seminar for filing with their state. IAAO will seek approval for states that are requested prior to the Oct. 1 deadline. Indicate state(s) and attorney registration number when you register online or on the registration form. IAAO cannot guarantee that states will approve the seminar for CLE accreditation.

ABOUT IAAO

The International Association of Assessing Officers (IAAO), established in 1934, is one of the world's largest and most comprehensive associations for assessment professionals. The IAAO mission is to promote innovation and excellence in property appraisal and property tax policy and administration through professional development, education, research, and technical assistance. IAAO members abide by a strict code of ethics to ensure public trust, and the association is a founding member of The Appraisal Foundation.

IAAO welcomes students and members of any sex, age, race, color, nationality, or ethnic origin. It does not discriminate on the basis of sex, age, race, color, nationality, or ethnic origin in the administration of its policies. IAAO complies with the americans with Disabilities Act.

IAAO membership information is available from IAAO headquarters. Call the Membership Department at 816-701-8100, email membership@iaao.org, or visit iaao.org.

The statements made or views expressed by speakers at this seminar do not necessarily represent a policy position of the International Association of Assessing Officers.

Register today at www.iaao.org/legalseminar