

## **Anatomy of a Tax Assessment Defense- West Creek Associates v. County of Goochland**

### **Description:**

Andrew McRoberts will share the stories of one of his earlier tax assessment cases, involving parcels of land in a Class A business park in the western Richmond, Virginia metro area. As the story unfolds, Andrew will share some of the legal, appraisal, assessment, and strategic issues that arose and were addressed, the highs and lows, and twists and turns of the case, which went through two trials and two visits to the Virginia Supreme Court, over nearly 8 years. These issues included the difference between subdivision and legal division, the effect of zoning and potential zoning on value, what is a sale of the “subject”, what is a truly comparable sale, the comparison between bulk sale and individual sale, selection and use of outside counsel, the fights lawyers pick over terminology, and the legal choices and rulings that occurred along the way. Andrew’s style is conversational, engaging and filled with good humor, while sharing helpful and interesting content for all involved in the appraisal, assessment, and legal defense thereof.

### **Bio:**

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Andrew McRoberts offers specialized outside counsel for local governments and officials across Virginia. A member of the firm’s Government Group, Andrew is a long-time litigator and Virginia local government attorney. Andrew has helped many local governments and local government officials, as well as select non-government entities resolve their unique legal needs, achieve their specific goals, and come out ahead. He has defended all manners of local government cases, including tax assessment claims in all courts of Virginia. Andrew is a shareholder and joined Sands Anderson in 2009 after many years serving Virginia localities as county attorney, legislative liaison and litigator. Andrew has served as past president of the Local Government Attorneys of Virginia, and has received its highest award, the Finnegan Award for Distinguished Service.