

Deciding to Litigate: Legal, Practical, and Political Considerations

This session will analyze the numerous factors that both the property owner and the assessor should consider before entering into and throughout the property tax litigation process. These factors include financial, political, and social considerations and will be viewed from the standpoint of owners, assessors, attorneys and expert witnesses.

Speakers

Jennifer Lineaweaver

Jennifer Lineaweaver began in the assessment field in 2004 as the shared assistant between the Tax Collector and Assessor's Office in Sterling, Connecticut. Within a year, she became Assessor of the Town and stayed through 2009. In 2009 she took the position of Assessor with the Town of Canterbury. During this time, she served on the CAAO Motor Vehicle Committee as well as Vice President for the Windham Association of Assessing Officers.

In 2015, Jennifer took a position as Assistant Assessor for the Town of Groton. During her tenure at the Town of Groton, Jennifer joined the CAAO Legislative Committee before gradually becoming chair in 2018. She has co-chaired Legislation ever since.

From 2019-2020 Jennifer was the Deputy Assessor of East Hartford and also accepted the position of Head Moderator for CAAO. In 2023, Jennifer became a Certified Instructor and currently teaches CCMA Course IB for the State of Connecticut. She also serves as a Commissioner on the Connecticut Real Estate Commission.

Jennifer is currently employed as the Director of Assessment in Stonington and currently serves as President of the Connecticut Association of Assessing Officers.

Damian Lara, Esq.

Damian Lara brings a wealth of experience and perspective to his new role as Bernalillo County Assessor. His experience as a young person working the fields in eastern New Mexico and exposure to stark differences in the quality of life among neighboring communities inspired him to pursue higher education and a career in government. Mr. Lara earned a bachelor's degree in political science and philosophy from Brown University and a law degree from the University of New Mexico.

His public service career began as congressional staffer with the U.S. House of Representatives and includes service as deputy assessor for Bernalillo County and leadership roles with the Assessor's Affiliate of New Mexico Counties; and deputy director for economic development, City of Albuquerque. Legal experience includes representation

of immigrant victims of domestic violence, staff attorney for the NM Legislature, and private practice.

Christina Lynch, Esq.

As the Director of Legal for the Cook County Assessor, Christina focuses the scope of her work on complex commercial valuation issues, property tax incentives, including affordable housing, exempt and omitted properties and FOIA matters. She also serves as its Ethics Officer. Immediately prior to joining the Cook County Assessor's Office in 2018, Christina served as Ethics Manager and Staff Attorney to Cook County Clerk David Orr in the Elections Department, with oversight over ethics filings for lobbyists and units of local government, vote by mail and electoral board operations.

Christina also has significant experience in the private sector, having practiced as a litigator for far too long, representing financial institutions and businesses, both large and small, in a variety of matters in federal and state court.

Christina received her Bachelor of Arts in International Studies, with minors in Spanish and Latin American Studies, from Miami University in Oxford, OH, and her Juris Doctorate from the DePaul University College of Law in Chicago, IL.

William Shepherd, J.D.

Attorney Will Shepherd is the president of William D. Shepherd, P.A. where he practices property tax and real estate valuation litigation. Will has represented property appraisers in all aspects of property tax law for more than 30 years. He was general counsel for the Hillsborough County Property Appraiser for 26 years during which he represented the office in all matters including litigation over real estate and tangible personal property assessments and tax exemption and agricultural classification disputes at the administrative, circuit court and appellate court levels. He is a graduate of the University of South Florida and the University of Illinois Chicago (John Marshall) Law School. He is the recipient of the Florida Chapter IAAO 2018 Member of the Year and Lifetime Achievement awards and is a regular speaker on property tax and real estate valuations matters.

William Miller

Mr. Miller worked on and managed revaluations in Indianapolis, IN (250,000 parcels), Franklin Township, NJ (10,600 parcels) and Chippewa Falls, WI (350 commercial parcels) while at The J.M Cleminshaw Company. Bill was a Deputy Assessor in Indianapolis (1980-83) and joined ARC, a predecessor to IRR – Chicago, in 1984. A career focus has included

modeling the income and valuation intricacies of real estate development, with an emphasis on subdivisions, high-rise apartments, leased land, retail and office market absorption. Specialized property types include corporate headquarters, distribution/logistic facilities, big box retail, mall/anchors, freezer/cold storage/food processing, manufacturing, hospitals, schools and easements.

Assignments often entail in depth highest and best use analysis/market feasibility. Mr. Miller has worked in 29 states. Bill heads our litigation practice. Clients retain Bill when the stakes are high and detailed analysis matters. Litigation work includes contract disputes, economic impact analysis and assessment appeals; working with assessing authorities, interveners and property owners. Trial testimony includes civil and criminal in Illinois, Indiana and Wisconsin courts as well as U.S District Courts.