

Three Views of Property Tax Litigation: The Assessor, The Expert Witness, & The Attorney

The panel will discuss the process from the viewpoint of the assessor, the expert witness and the attorney. They will cover what factors to consider once you have decided to litigate, how to prepare the assessor, the appraiser, the property owner and approach discovery and depositions, what to look for in analyzing appraisal reports, evidentiary issues and legal and appraisal standards, and considerations for deciding whether to appeal and what appeals processes are available in your jurisdiction.

Speakers

Donna Vandervries, CAE, AAS, PPS, Esq.

Donna VanderVries, CAE, AAS, PPS, Esq. assumed the office of President of the International Association of Assessing Officers (IAAO) on Jan. 1, 2025. As the IAAO President, Ms. VanderVries is Chair of the Board of Directors.

She has been an IAAO member since 2001 and served on the Board from 2019-2021 as a director, Vice President in 2023, and President-Elect/Treasurer in 2024. She has also served on the IAAO Governance, Finance, Planning and Rules, and Professional Development committees, along with the Professional Designations Subcommittee, and as an IAAO Representative.

In addition, she has served on The Appraisal Foundation Appraisal Practices Board and Appraiser Qualifications Board; the Mid-Michigan Association of Assessing Officers Board; the Michigan Assessors Association Board; and the Michigan Association of Equalization Directors Board.

Ms. VanderVries has served as Muskegon County (Michigan) Equalization Director for more than 17 years and also has served as an adjunct professor for 18 years.

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.

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.

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.