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**PREP&TRIAL**

**JULY 10 - 11, 2025  
COLUMBUS, OH**



## **Hot Topics in Property Tax:**

A Group Conversation



Let's talk about the issues and challenges you are experiencing in the field of property tax...



Still an issue?

What can be done if you are in a Dark Store state?

Finding ways to succeed when the case law is against you.

- Distinguishing the case law
- Finding another route to achieve success



# Office Assessments (...in the post-COVID world)

Evidence of impacts?

Global adjustments/property specific

Winners and losers?



# Amazon/Distribution Center Challenges?

Automated systems

Multi-level centers

Extraordinary sizes



# Build-to-Suit Leases

Income approach rents derived from build-to-suit leases.

Improper as derived from non-market financing transaction?

Proper as rent comparable where build-to-suit is typical in the industry?



# Highest and Best Use

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Specificity of highest and best use conclusions



## Purchase Price Allocations

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**Purchasers of real estate are having “Price Allocation Reports” done, which attribute portions of the purchase price to intangibles and reporting a lower sales price on the real estate**



## Equal Protection/Equity Challenges



*Allegheny Pittsburgh Coal Co. v. County Comm. of Webster County* – “Intentional systematic undervaluation by state officials of other taxable property in the same class contravenes the constitutional right of one taxed upon the full value of his property.”



# Federal Rule of Civil Procedure 26

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Discovery of Attorney-Expert  
Communications?

Discovery of Draft Appraisal  
Reports?



Hospitality/Hotels

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# Intangibles

# Condominium Hotels