

# Turning the Tables: Attacking Valuation Experts in Equity Appeals

IAAO ANNUAL  
**LEGAL**   
**SEMINAR**

PROPERTY TAXATION AND THE LAW:  
CHALLENGES AND SOLUTIONS





**Lee D. Winston**

**Partner/Attorney**

**Gray Winston & Hart**

**Dallas/Texas**

**Lee@graywinston.com**

Lee D. Winston practices in the area of property tax trial, litigation and appeals. Prior to joining the property tax bar, Lee practiced complex commercial and real property litigation in Dallas, Texas.

Lee is a graduate of the University of Texas School of Law, where he was the editor-in-chief for the Texas Environmental Law Journal and associate editor for the Texas Journal of Oil, Gas, and Energy Law. Prior to law school, Lee graduated from Texas A&M University with a Bachelor of Science in Economics.

Lee is licensed in Texas, Oklahoma, the U.S. Court of Appeals for the Fifth Circuit, and all federal courts in Texas. Lee serves as Vice-Chair of the State Bar of Texas Tax Section Property Tax Committee, is a Fellow of the Texas Bar Foundation, and is recognized on Best Lawyers: Ones to Watch® for Tax Law.



## **Tyler McCarty**

### **Shareholder**

**McCreary, Veselka,  
Bragg & Allen, P.C.**

**Round Rock, TX**

**[tmccarty@mvbalaw.com](mailto:tmccarty@mvbalaw.com)**

Tyler is a shareholder at MVBA. He has provided practical litigation and general counsel services to dozens of appraisal districts across the State of Texas, including Travis (Austin, TX); Bexar (San Antonio, TX); and Fort Bend (Katy, TX).

He has represented and counseled appraisal districts for nearly a decade on issues arising from ARB administrative proceedings, employment issues, exemptions, special valuations, and boards of directors. Tyler has also successfully represented appraisal districts at both the trial and appellate levels.

Tyler is a graduate of the University of Texas School of Law, where he also participated as an editor for the Texas Environmental Law Journal. Tyler studied History and Legal Studies at Texas Tech University.

# Goals



# *The Role of Expert Testimony*



# *Anatomy of an Equity Appeal*

- Constitutional concept
  - Ohio
  - California
  - Washington
  - Texas
  - Georgia
- Ready Remedies
  - Texas
  - Georgia



# Where Experts Go Wrong



- Not knowing the facts
- “I said so, *therefore* it is”
- Inconsistencies
- Verification Warts/Baggage
- Negative/rude demeanor

# *Exposing Weaknesses*





# *Defending the Expert*

- **Prepare for Robinson/Daubert**
- **Transparency Builds Credibility**
- **Consistency Is Your Shield**
- **Educate the Court/Jury**
- **Rehearse/Prep**





- **Appraisal Process**
- **Core Methods**
- **The Appraisal of Real Estate**
- **The Dictionary of Real Estate**
- **The Uniform Standards of Professional Appraisal Practice (USPAP)**

# Recent Case Law

- **California Utilities Treatment**
  - ✓ *Pacific Bell Telephone Co. v. County of Merced*, 109 Cal.App.5th 844
- **Oregon Local & Centrally Assessed Treatment**
  - ✓ *Delta Air Lines, Inc. v. Dept. of Revenue*, 374 Or. 58 (2025)
- **Flexible Valuation Approaches Allowed in Kentucky**
  - ✓ *Lwaglvky 1 LLC v. Younger*, No. 2024-CA-0302-MR
- **Exclusion of tax credits violates the uniformity in Georgia**
  - ✓ *Gateway Pines Hahira v. Lowndes Cty. Bd. of Tax Assessors*, 906 S.E.2d 421 (Ga. App. 2024)
- **Reappraising on a property's most recent sale price does not violate equality and uniformity in Ohio**
  - ✓ *Spirit Realty, LP v. Warren Cty. Bd. of Revision*, 2024-Ohio-4734
- **Ohio Constitution does not prescribe the mode of ascertaining uniformity**
  - *Gillis v. Delaware Cty. Bd. of Revision*, 2024-Ohio-5669
- **Court Permits Standing for Alleged Widespread Inequity**
  - ✓ *Tax Equity Now NY LLC v. City of New York*, 42 N.Y. 3d1\*
- **Market Value Allowed in Texas Equity Appeals**
  - ✓ *Texas Disposal Systems Landfill, Inc. v. Travis Central Appraisal District*, 694 S.W.3d 752 (Tex. 2024)



# *Two Perspectives, One Fight*



# *Lessons from Live Trials*



## ***Questions?***

# *Lessons from Live Trials*



Thank you