



Laura Bellotti Cardillo

Member

90 State House Square
Hartford, CT 06103-3702

t 860.424.4309
f 860.424.4370
e lcardillo@pullcom.com

Laura Bellotti Cardillo practices in the area of *ad valorem* personal and real property tax appeals and eminent domain proceedings.

She represents property owners and lessees seeking equitable assessments of their property interests in municipalities throughout Connecticut. Her practice also involves pursuing just compensation for individuals and entities whose property is taken in condemnation.

Laura represents clients at both the informal and formal levels of the revaluation process. She meets with revaluation firms, local boards of assessment appeals and assessors on behalf of clients seeking equitable assessments of real property and commercial personal property, as well as in audits of commercial personal property accounts. She counsels clients concerning their filings of personal property declarations, income and expense reports and exemption applications filed with municipalities. Laura has worked with clients to negotiate just compensation for property interests threatened with eminent domain and she has appealed condemning authorities' compensation awards.

Laura has been involved in the valuation of property interests since 1992, when she worked for a Massachusetts-based property revaluation firm and then as a consultant in the Valuation Services Group of an international accounting firm for four years. Her experience includes the valuation and assessment of industrial, retail, hotel and resort, office, special use real estate, apartment complexes and business personal property in the United States and abroad. She also has conducted real estate re-use studies, housing market studies and financial evaluations of a supportive housing program.

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Laura has co-authored the Connecticut Chapter of the American Bar Association's *Property Tax Deskbook* and its *Eminent Domain Compendium* on an annual basis and has been published in a variety of other professional resources. She is a frequent speaker at events and seminars on the topics of eminent domain and property tax.

Practice Areas

Property Valuation

Representative Experience

- Represents clients at both the informal and formal levels of the ad valorem assessment and revaluation processes
- Represents taking authorities in appeals of just compensation awarded to property owners in eminent domain matters
- Experienced in the valuation and assessment of industrial, retail, hotel and resort, office, special use real estate, apartment complexes and business personal property in the United States and abroad
- Conducted real estate re-use studies, housing market studies and financial evaluations of a supportive housing program

Bar and Court Admissions

Connecticut

Commonwealth of Massachusetts

U.S. District Court, District of Massachusetts

Education

Western New England University School of Law, J.D., *cum laude*, 1998

Siena College, B.A., *magna cum laude*, 1994

Publications

"ALERT: Municipal Revaluations in Connecticut," September 6, 2011

"ALERT: Information on 2010 Connecticut Town Property Revaluations," October 20, 2010

"Connecticut Assessment Appeal Season Looms Large," *The Commercial Record*, January 29, 2010

Continued

"ALERT: Information on 2009 Connecticut Town Property Revaluations," September 23, 2009

"ALERT: Property Valuation August 2008," August 27, 2008

"ALERT: Property Valuation January 2008," January 2, 2008

"ALERT: Property Valuation October 2007," October 5, 2007

Alerts and Newsletters

CT PROPERTY TAX MINUTE: November 2011

PROPERTY VALUATION TOPICS: Fall 2011

Property Valuation Topics Summer 2011, August 2011

Property Valuation Topics Spring 2011, June 2011

Property Valuation Topics Winter 2011, March 9, 2011

Professional Affiliations

American Bar Association

Connecticut Bar Association

Hartford County Bar Association - Young Lawyers Section; Women Attorneys Section

Appraisal Institute - affiliate member

Connecticut Bar Foundation - James W. Cooper Fellow

Institute for Professionals in Taxation

Community Involvement

Leadership Greater Hartford - graduate, Quest 2004 class

The Junior League of Hartford - past president, 2009-2010

VNA HealthCare - Development Committee, Women's Golf Outing Committee

Honors and Awards

Named to the *Super Lawyers* 2011/2012 "Connecticut Rising Stars" list in the area of tax

Recipient of the *Hartford Business Journal's* "40 Under Forty" award

*For more about the standards for inclusion in Connecticut Super Lawyers, please see www.superlawyers.com/connecticut/selection_details.html.