

Property Tax and Valuation

Pullman & Comley, LLC's Property Tax and Valuation Department (PTVD) consists of one of the largest groups of attorneys and paralegals at a New England based law firm focused on representing businesses, nonprofits and individuals in commercial property tax appeals and eminent domain matters. The PTVD practices throughout Connecticut and Massachusetts and, with local partners, has also worked with clients in New Hampshire and Rhode Island thereby offering a broad geographic scope of practice. In representing our clients, PTVD members can draw on the knowledge and experience offered by other Pullman & Comley practitioners in related practice areas such as real estate, environmental, energy and health care in order to provide a more sophisticated level of creative representation. With approximately 90 years of collective experience, chances are that one or more of our practitioners has dealt with the specific property tax or eminent domain challenge that you are facing.

Services that we provide in the property tax and eminent domain areas include:

Property Tax (Real Estate and Personal Property)

- **Revaluation:** Evaluate a current or proposed property tax assessment utilizing various valuation approaches to include comparable sales, income and/or comparable assessment. Meet with the municipal assessor and/or revaluation company to obtain an equitable assessment without the necessity of an appeal.
- **Local Appeals:** Represent clients before municipal boards of assessment appeals and boards of assessors.
- **Superior Court/ ATB:** Litigate assessments before the Connecticut Tax Court, other Connecticut Superior Courts and the Massachusetts Appellate Tax Board (ATB).
- **Mediations/ Pretrials:** Settled hundreds of property tax appeals through mediation.
- **Trials:** Successfully tried a number of property tax appeals in Connecticut courts and the ATB.
- **Personal Property Audits:** Represent owners of commercial personal property when their personal property accounts are audited by the municipal assessor or an audit company engaged by the municipality.
- **Exemptions:** Assist clients in obtaining property tax exemptions to which they are entitled.
- **Compliance:** Advise clients regarding the completion of property tax related filings such as personal property declarations and income and expense reports.
- **Property Tax Projections:** Collaborate with clients in the development of property tax projections, often in conjunction with acquisitions or new construction.
- **Property Tax Agreements:** Counsel clients in the negotiation and preparation of property tax related agreements such as assessment fixing agreements and tax stabilization agreements.

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WESTPORT
203.254.5000

WHITE PLAINS
914.705.5355

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Eminent Domain

- **Takings/ Condemnations:** Advise property owners and tenants facing complete or partial takings by government in order to minimize the impact of a taking and/or maximize the just compensation to be received by the condemnee.
- **Court Appeals:** Represent condemnees in court proceedings in order to obtain just compensation for the property taken.
- **Inverse Condemnation:** Where appropriate, develop and pursue inverse condemnation claims.

Members of the PTVD frequently lecture and publish on property tax and eminent domain topics. Some lectures are delivered in person before such organizations as the American Bar Association, the Institute for Professionals in Taxation, the Connecticut Business and Industry Association, the Connecticut Society of CPAs and the Connecticut Chapter of the Appraisal Institute. Other talks are delivered via webinars which allow us to reach clients and property tax professionals nationwide. In addition to periodic articles, newsletters and alerts, PTVD members have authored the Connecticut chapters of the American Bar Association's *Property Tax Deskbook* and *Fifty-State Survey: The Law of Eminent Domain*.