

## **Advanced Property Tax - Value in Use vs. Value in Exchange: Do the Courts Know the Difference?**

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March 24, 2011

Pullman & Comley Property Valuation Department chair Elliott B. Pollack developed this topic and addressed this session of the American Bar Association/Institute for Professionals in Taxation Advanced Property Tax Seminar. Although many states require a value-in-exchange standard for property valuation, court decisions don't always seem to follow this standard. This session discussed the increasing number of cases that blur the line between value-in-use and value-in-exchange.

Thursday, March 24, 2011

7:00 a.m. - 6:30 p.m.

The Ritz-Carlton

New Orleans, LA

### **Professionals**

Elliott B. Pollack

### **Practice Areas**

Property Tax and Valuation

Real Estate