

Does Your Property Tax Bill Seem Like a Shock and Awe Campaign?

Gray Reed & McGraw Legal Alert

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Gray Reed & McGraw enjoys extensive property tax and property valuation experience, having prosecuted ad valorem disputes for clients for more than 25 years. Of course, our commercial practice has routinely involved real property valuation issues, and preparing experts and cross-examining opposing experts on property tax and valuation issues since the firm was founded in 1985. In addition to the vast Gray Reed experience, we have now teamed up with Lubel Voyles, another law firm boasting extensive trial experience in property tax disputes.

Most property owners use tax consultants to negotiate settlements with appraisal districts. While such consultants may play an important role, we have found that we are almost always able to negotiate lower property tax values when a lawsuit is filed to appeal the appraised value. Even though many practitioners in this area continue to do things the "same old way," we have successfully reduced our clients' appraised values and tax liability through aggressive and innovative settlement and trial strategies.

Businesses commonly have three areas of concern with respect to ad valorem taxes: (1) real property valuations, (2) the valuation of improvements, and (3) the valuation of personal property. We have prosecuted claims in all these areas for our clients. Depending on the circumstances, we have employed creative strategies to challenge an appraisal district's use of cost indexes on personal property and inventory, we have challenged the properties being appraised in excess of their market value, and we have proven that properties were not valued "equally and uniformly" in comparison with similar property. One member of our team, Lance Lubel, recently represented a publicly traded company that operated both refineries and convenience stores. Mr. Lubel tried five jury trials in four venues involving billion-dollar property tax disputes over assets in Galveston, Jefferson, Bexar and Harris counties, and developed jury arguments saving the client approximately \$50 million in taxes.

We can and will handle these cases on an hourly basis, but we generally structure the fees as a reverse contingency based on the percentage of the tax savings obtained for our clients. We would like to arrange a meeting to discuss the possibilities that may exist for your business.