

## Publications

### *The Evaluator Spring 2023*

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#### Related Services

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#### AUTHORED ARTICLE | Spring 2023

### California Appeals Court Determines Giants Stadium Must be Revalued by the County Board

A California appeals court determined that the San Francisco Giants may owe more in property taxes after ruling that the valuation method utilized by the Assessment Appeals Board (the Board) was flawed. [Click here to learn more.](#)

### The Pennsylvania Supreme Court Issues Split Decision on Uniformity Clause Challenge- "Welcome to the Neighborhood" Assessment Appeals Likely to Continue

The Pennsylvania Supreme Court issued a 3-3 split decision on the question of whether it is constitutional for school districts to challenge the assessments of recently sold properties. [Click here to learn more.](#)

### Wisconsin Supreme Court Strikes Blow to "Dark Store" Theory in Lowe's Appeal

The Wisconsin Supreme Court recently blasted the "dark store" theory of valuation, rejecting an appeal brought by Lowe's Home Improvement Store without dissent. [Click here to learn more.](#)

#### OTHER VALUATION HEADLINES FROM ACROSS THE COUNTRY (CLICK [HERE](#) TO READ MORE)

[The Texas Legislature's Dueling Tax Relief Packages](#)

Iowa Court of Appeals Rejects Walmart's "Dark Store" Argument, Upholds Assessment

Washington Board of Tax Appeals Affirms \$200 Million Assessment of High-Rise Luxury Apartment Building

### Deadlines Looming Across the U.S.

Taxpayers seeking to contest real property tax values established by assessing jurisdictions across the country often have a short window of opportunity to contest their new valuation. This time frame varies by state and by local jurisdiction, and in many cases begins to run upon the mailing of a new value notice. Below is a map of states/jurisdictions with upcoming appeal deadlines:

**click on map to enlarge**