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The Evaluator Winter 2024

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AUTHORED ARTICLE | Winter 2024

Lowe's Valuation Appeal Sparks Debate Over 'Dark-Store Theory' in Oregon Tax Court Decision

Lowe's recently lost a valuation appeal at Oregon Tax Court based on the "dark-store theory" for valuing big-box retailers, though the Tax Court did not outright reject the theory. However, the Tax Court's decision in the case likely indicates a standard requiring appraisers to make adjustments to comparable sales and leases, which will be an important factor for all commercial and industrial appeals going forward. [Click here to read more.](#)

Tennessee Appeals Court Sides with AT&T in Dispute Over Data Center's Valuation Following Sale-Leaseback Transaction

AT&T recently convinced the Tennessee Court of Appeals to disregard the sale-leaseback price of its data center in Brentwood as evidence of the center's value. [Click here to read more.](#)

Appeals Court Finds School District's Application of Policy to Determine Properties to Appeal was not Facially Neutral and Violated Uniformity Clause

An Appellate Court covering the City of Philadelphia found that a Trial Court did not err in holding that the Philadelphia school district violated the Uniformity Clause in the Pennsylvania Constitution when it appealed only commercial property assessments for tax year 2017. [Click here to learn more.](#)

OTHER VALUATION HEADLINES FROM ACROSS THE COUNTRY

Massachusetts Tax Board Finds That Local Tribunal Was Permitted to Adopt Portions of Competing Appraisers' Respective Methodologies to Value Wal-Mart Store

California Supreme Court is Urged by Council on State Taxation (COST) to Exclude Intangible Property from Property Taxation

Georgia Appeals Court Rules that Income Approach was Inapplicable for Valuing Low-Income Housing Project

Ohio Board of Tax Appeals Grants Reduction for Unusable Commercial Land

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 here to learn more.](#)