

# ACUÑA, REGLI & KLEIN, LLP

Attorneys at Law

Jacqueline J. Klein  
*[jklein@AcunaRegliKlein.com](mailto:jklein@AcunaRegliKlein.com)*

## **How to Win a Property Tax Reassessment Appeal**

It may sound surprising, but even in a declining real estate market tax assessors reassess property at higher values. Both residential and commercial properties are routinely reassessed under certain conditions. Many have tangled with the local tax assessor over reassessments and many have lost. But Acuña, Regli & Klein, LLP has had repeated success with our approach to winning property tax reassessment appeals.

### Case Study

Family businesses are a prime target for reassessment when the owners have acquired commercial real estate over time and desire to pass it along to future generations. Carefully planned and executed advanced estate planning techniques can reduce both estate taxes and property tax reassessments.

Acuña, Regli & Klein, LLP devised and executed a multi-generational family transfer of a commercial business with multiple pieces of real estate through such a strategy. It utilized a family limited partnership and transfer of commercial real estate to the corporate and limited partners. An additional transfer occurred when the family matriarch passed away.

Although the California Revenue and Taxation Code clearly excludes such transfers from reassessment, the Contra Costa County Assessor reassessed. We sought an appeal and won. Here's how.

### Mechanics

The key to winning an assessment appeal is to make it simple for the assessor to understand a winning argument. The mechanics of a winning argument are:

1. To identify and research applicable statutory and case law.
2. To state the facts clearly and concisely. Provide comprehensive, organized supporting documentation.

3. To timely respond to requests for all documentation in an easy to review format.

### Conclusion

Reassessment battles are winnable with thorough research and a systematic approach. Don't throw in the towel if your commercial or residential property has been reassessed. Call our office today to arrange a consultation.