

Cynthia M. Fraser

Principal

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Cynthia has focused her 30 year career in the area of real estate, condemnation and property tax litigation. She represents individuals, governments and corporate clients in a broad range of litigation using dispute resolution where appropriate.

Cynthia's tax practice focuses on property tax appeal litigation, specializing in industrial property valuation disputes and centrally-assessed properties before the Oregon Tax Court. She has also litigated property tax appeals in California and Tennessee. Cynthia is the exclusive Oregon representative for [American Property Tax Counsel](#), the national affiliation of property tax attorneys, and serves on the Oregon State Bar Tax Section Executive Board.

She began her eminent domain practice at the Department of Justice in the trial division. Since joining the firm in 2005, her eminent domain practice has included assisting local governments in all phases of the eminent domain process to ensure compliance with the Condemnation Procedures Act and appropriate federal regulations. She also represents individuals and companies in condemnation litigation, assuring they receive just compensation for their property. She is co-editor of the 2011 American Bar Association publication on Eminent Domain and Condemnation Law.

Services

Litigation
Alternative Dispute Resolution
Eminent Domain & Inverse Condemnation
Property Tax
State & Local Tax
Tax

Admissions

Oregon, 1987
Federal District Court, 1988

Cynthia has been recognized by her peers as one of the *Best Lawyers*® in alternative dispute resolution, 2008-2019, and has received an "AV 5" Preeminent Peer Review Rating by Martindale-Hubbell. She is past Chair of the Oregon State Bar Alternative Dispute Resolution Section and is a Multnomah County Circuit Court Arbitration Commissioner.

Education

J.D., University of Oregon School of Law, 1987

B.A., University of Oregon, History, 1980

Honors & Recognition

The Best Lawyers in America® Arbitration and Mediation, 2008-present

Oregon Super Lawyers List

- *Oregon Super Lawyers* magazine, 2011-2012 and 2014-2017
- *Super Lawyers Business Edition*, 2014, 2015

Martindale-Hubbell AV Preeminent rating

2013 Top Rated Lawyer in Real Estate

Martindale-Hubbell Bar Register of Preeminent Women Lawyers, 2011 and 2012

Professional Activities

Oregon Representative, American Property Tax Counsel, 2012-present

Multnomah County Circuit Court Arbitration Commission, Member, 2008-present

Oregon State Bar, Member

- Taxation Section Executive Committee, 2015
- Alternative Dispute Resolution Section
 - Executive Board, 2002-2010
 - Chair, 2007
- Fee Arbitration Task Force, Member, 2010

Oregon Women Lawyers

- Judicial Workgroup, 2009-present
- Board of Directors, 2008-2010
- Education Outreach Committee, 2001-2003

University of Oregon School of Law, Alternative Dispute Resolution Executive Board, 1999-2010

Oregon Law Commission Eminent Domain Legislative Work Group, 2002-2008

Governor's Steering Committee on Alternative Dispute Resolution, 1997-1998

Community Activities

Project Lemonade (Foster Youth clothing), Founding Board Member, 2013-2020

Pacific Festival Ballet, Advisory Board, 2009

Oregon County Fair, Grievance Coordinator, 2004-2009

University of Oregon Frohnmayer Award for Public Service, Chairperson, 2002 and 2004

Childpeace Montessori, School Advisory Board, 2001-2003

University of Oregon School of Law, Alumni Board of Directors, President, 1999-2002

Honoring Oregon Judiciary, Chairperson, 2001

Twenty-First Century Task Force for Redesigning Legal Education, 2000-2001

Experience

Valuation of a Woody Biomass Co-Generation Facility

Seneca Sustainable Energy LLC v Department of Revenue. Trial before the Oregon Tax Court of the valuation of a biomass co-generation facility for two tax years. Significant factual question was the purchase price a purchaser of the property could have sold the electric output of the facility at the rates found in a power purchase contract. Court reduced the valuation of the facility for both tax years. On appeal to the Supreme Court.

Valuation of Hewlett Packard Campus in Corvallis, Oregon

Hewlett-Packard Company v. Department of Revenue. Valuation trial before the Oregon Tax Court for three tax years, resulting in a judgment for Hewlett-Packard Company reducing the real market value of the Hewlett Packard Company's 178 acre manufacturing and research campus in Corvallis Campus. Affirmed by the Oregon Supreme Court 357 OR 598 (2015).

Easement Dispute

Benafel v Williams Connector Gas Pipeline, LLC, 276 Or App 226 (2016). Court agreed that the Williams pipeline easement allowed it to install additional facilities above ground.

Oregon Department of Transportation's Failure to Comply with the Condemnation Procedures Act

State ex rel. Dept. of Transp. v. Singh, 257 Or. App. 322, 306 P.3d 745 (June 26, 2013) Linn County Circuit Court Case No. 110469; Oregon Court of Appeals Case No. A149566.

Successfully challenged the Oregon Department of Transportation's failure to comply with the

Condemnation Procedures Act. The Oregon Court of Appeals affirmed the trial court's dismissal of the condemnation complaint.

Condemnation of City Well Placed on Private Property

***City of Harrisburg v. Ellen Leigh*, 254 Or. App. 558, 295 P.3d 138 (January 16, 2013) Linn County Circuit Court Case No. 082737; Oregon Court of Appeals Case No. A144466.**

Represented the property owner in a condemnation case wherein the City of Harrisburg failed to compensate the property owner for a well that the City had installed on her property without her permission. The City condemned the property after the well had been installed on the property. The Oregon Court of Appeals affirmed Ms. Fraser's legal argument that on the date of the condemnation, the City had no right, title or interest in the property and Ms. Leigh should be compensated for the well improvement on the property.

Valuation of Xerox's Corporate Campus in Wilsonville, Oregon

Xerox Corporation v. Clackamas County Assessor. Valuation trial before Magistrate Division of the Oregon Tax resulting in a reduction in the property tax assessment for Xerox Corporation's Wilsonville Campus.

Central Assessment of Cable Television and Internet

Comcast Corporation v. Department of Revenue. Oregon Tax Court determined that the legislature did not intend to include cable television in its definition of communication services. Comcast was not subject to central assessment. Oregon Supreme Court reversed. The case is on remand in the Tax Court.

Food Processing Facility in Tennessee and California

***The Pictsweet Company v. Crockett County*, October 2009; Chancery Court for the State of Tennessee, Twenty-Sixth Judicial District, Madison County at Jackson.** Successful reduction of property tax for the five years under appeal.

***The Pictsweet Company v. Assessor of Santa Barbara*, Application No 05.0124, June 2009.**

Representation of The Pictsweet Company in the successful appeal before the Assessment Appeal Board in the reduction of property tax.

High Tech Manufacturing Facility

***Electro Scientific Industries v. Department of Revenue and Washington County Assessor*, 2006 WL 3053314 (October 27, 2006).** Representation of ESI in the successful appeal before the Magistrate Division. Magistrate agreed with the taxpayer's valuation of the property resulting in a reduction in property tax for the high tech manufacturing facility.

News

38 Attorneys Named 2022 Best Lawyers in America; 11 Named Best Lawyers: Ones to Watch
Foster Garvey Newsroom, 8.19.21

43 Attorneys Named 2021 *Best Lawyers in America*; 10 Named Best Lawyers: Ones to Watch
Foster Garvey Newsroom, 8.20.20

50 Foster Garvey Attorneys Named 2020 *Best Lawyers in America*
Foster Garvey Newsroom, 8.15.19

Speaking Engagements

"Federal Court and the *Daubert* Challenge: How To Prepare," Eminent Domain and Land Valuation Conference 2022
Speaking Engagement
Scottsdale, AZ (In-Person & Virtual Event), 1.27.22

"Highest and Best Use," Seattle Chapter of the Appraisal Institute's 15th Annual Fall Real Estate Conference 2021
Speaking Engagement
Seattle, WA (In-Person & Virtual Event), 11.3.21

"Property Tax Tips," Oregon State Bar's Broadbrush Taxation: Tax Law for Non-Tax Lawyers
Speaking Engagement
Virtual Event, 10.21.21

"Eminent Domain Law," Oregon Easements, Rights-of-Way and Eminent Domain by HalfMoon Education
Speaking Engagement
Virtual Event, 8.17.21

"Legal Challenges to Condemnation," The Seminar Group's Eminent Domain Conference: Current Developments in Condemnation, Valuation & Challenges
Speaking Engagement
Virtual Event, 6.4.21

"Closing the Deal – Unexpected Property Tax and Condemnation Consequences," 2020 Oregon State Bar RELU Summer Webinar Series
Webinar
Virtual Event, 8.27.20

"Practicing Before the Oregon Tax Court," Oregon State Bar Taxation Section Luncheon
Speaking Engagement
Portland, OR, 2.12.20

"Appraising the Proposed Acquisition Rights – Does the Appraisal Cover All Components of the Draft Easement Conveyance Document(s)?" International Right of Way Association October Education Day
Speaking Engagement
Portland, OR, 10.16.19

"Property Taxation," Oregon State Bar Taxation Section - Portland Lunch Series
Speaking Engagement
6.12.19

"Preparing Experts for Trial Testimony," Eminent Domain: Current Developments in Condemnation, Valuation & Challenges
Speaking Engagement
Portland, OR, 6.7.19

"External Obsolescence – It's Real," 2019 ABA/IPT Advanced Property Tax Seminar
Panel Discussion
New Orleans, LA, 3.14.19

2018 Oregon Property Tax Strategies Seminar
GSB hosted event
Portland, OR, 10.4.18

"Tips in Property Tax and Condemnation," 2018 RELU Annual Summer Conference
Speaking Engagement
Glenden Beach, OR, 8.10.18

"APTC Corrects the Record: Appraisal Strategies to Combat Improper Valuation of Real Property by Assessing Authorities," APTC 23rd Annual Property Tax Seminar
Property Tax Conference
Chicago, IL, 10.25.17-10.27.17

"Measure 50/Oregon Tax Update," 2017 Western States Petroleum Association Property Tax Educational Forum
Speaking Engagement
El Segundo, CA, 9.27.17

"Condemnation Law: Updates, Tips and Traps," Oregon County Counsel Association 2017
Summer Conference
Speaking Engagement
Bend, OR, 8.3.17

"Discovery in Condemnation," The Seminar Group's 10th Annual Eminent Domain Program:
Current Developments in Condemnation, Valuation & Challenges
Speaking Engagement
Portland, OR, 6.1.17

"Property Tax Tips & Trials," Tax Executives Institute 2017 Spring Conference
Speaking Engagement
Portland, OR, 4.26.17

"Unauthorized Practice of Law and Property Tax Appeals: Non-Lawyers Beware," 22nd Annual
American Property Tax Counsel Client Seminar
Seminar
Four Seasons Hotel - Midtown, Atlanta, GA, 10.22.16

2016 Oregon Property Tax Strategies Seminar
Seminar
Multnomah Athletic Club, Portland, OR, 10.12.16

"Ad Valorem Tax Policy - State of the State 2016," The 46th Annual Wichita Program: Appraisal
for Ad Valorem Taxation of Communications, Energy and Transportation Properties
Speaking Engagement
Wichita, KS, 7.26.16

"Picking a Jury," 9th Annual Eminent Domain Conference: Current Developments in
Condemnation, Valuation & Challenges
Speaking Engagement
Portland, OR, 6.9.16

2015 Oregon Property Tax Strategies Seminar
Seminar
Multnomah Athletic Club, Portland, OR, October 14, 2015

"Condemnation Mediation: Tips and Traps," 8th Annual Eminent Domain Conference
Speaking Engagement
World Trade Center, Portland, OR, 6.4.15

2014 Oregon Property Tax Strategies Seminar
Seminar
Multnomah Athletic Club, Portland, OR, October 9, 2014

"Getting the Government's Case Dismissed: A Panel Discussion," 7th Annual Eminent Domain Conference

Seminar

Mark Spencer Hotel, 6.5.14

"Treatment of Intangibles in Real Property Valuation," 2014 Washington Tax Strategies Seminar

Seminar

Four Seasons Hotel, 5.22.14

2014 Washington Tax Strategies Seminar, "Treatment of Intangibles in Real Property Valuation," Seminar

Four Seasons Hotel, 5.22.14

"Condemnation Overview," 2014 Joint ODOT and IRWA Chapter 3 Right of Way Symposium

Seminar

Portland, OR, 5.14.14

"Trying a Case in Tax Court," Oregon State Bar, Tax Section

Seminar

Portland, OR, 2.20.14

2013 Oregon Property Tax Strategies Seminar

Seminar

Multnomah Athletic Club, Portland, OR, 10.16.13

"Condemnation 101 - Getting it Right the First Time," Oregon State Bar

Seminar

Tigard, OR, 10.4.13

"Compensability of Covenants, Conditions and Restrictions in Condemnation," 6th Annual Eminent Domain: Current Developments in Condemnation, Valuation & Challenges

Speaking Engagement

World Trade Center, Portland, OR, 6.6.13

"Acquisition Best Practices," IRWA Region 7 Spring Forum

Speaking Engagement

Portland, OR, 4.10.13

"Negotiation and Mediation," American Property Tax Counsel Seminar

Speaking Engagement

West Palm Beach, Florida, 2.7.13

"From the Trenches - Appraisal Issues at Trial," Seattle Chapter of the Appraisal Institute, Fall
Real Estate Conference
Seminar
Seattle, WA, 11.14.12

2012 Oregon Property Tax Strategies Seminar
Seminar
Portland, OR, 10.19.12

2012 Oregon Property Tax Strategies Seminar
Seminar
Portland, OR, 10.19.12

"Condemnation and Valuation of Utility Easements," Eminent Domain: Current Developments in
Condemnation, Valuations & Challenges
Speaking Engagement
World Trade Center, Portland OR, 6.7.12

2012 Washington Tax Strategies Seminar
Seminar
Four Seasons Hotel, Seattle, WA, 5.24.12

2011 Oregon Property Tax Strategies Seminar
Seminar
Portland, OR, 10.14.11

"The Appraiser as Expert Witness," Eminent Domain: Current Developments in Condemnation,
Valuation & Challenges Conference, The Seminar Group
Speaking Engagement
Portland, OR, 5.20.11

2010 Oregon Tax Strategies Seminar
Seminar
Multnomah Athletic Club, 10.28.10

"Negotiation Techniques in a Condemnation Case," Eminent Domain: Current Developments in
Condemnation, Valuation and Challenges
Speaking Engagement
The Benson Hotel, Portland, OR, 5.7.10

"Anatomy of a Settlement: Resolving Valuation Disputes Without a Trial," Fall Real Estate
Conference, Seattle Chapter of the Appraisal Institute
Speaking Engagement
Washington State Convention & Trade Center, Seattle, WA, 12.1.09

Oregon Property Tax Strategies Seminar
Seminar
The Reserve Vineyards and Golf Club, Aloha, OR, 10.1.09

"Effective Preparation of a Condemnation Case," Eminent Domain: Current Developments in
Condemnation
Speaking Engagement
World Trade Center, Portland, OR, 5.28.09

Oregon Property Tax Strategies Seminar
Seminar
The Reserve Vineyards and Golf Club, Aloha, OR, 10.16.08

"Mediating the Condemnation Case," Eminent Domain: Current Developments in
Condemnation, Valuation and Challenges
Speaking Engagement
World Trade Center, Portland, OR, 5.28.08

"Development Agreements," Oregon State Bar Government Law Section, Lawyering Essentials
Speaking Engagement
Inn at Spanish Head Resort Hotel, Lincoln City, OR, 2.22.08

"Measure 49: Effects on Property Owners and Appraisers," Oregon Society of Farm Managers
and Rural Appraisers Seminar on The Law of Easements
Speaking Engagement
Salem, OR, 1.29.08

"The Legal Terrain after the Measure 49 Vote," Business Innovation and Law: Oregon Land Use
and Development Tensions Conference
Speaking Engagement
Portland World Trade Center, Portland, OR, 11.16.07

Oregon Property Tax Strategies Seminar
Seminar
The Reserve Vineyards and Golf Club, Aloha, OR, 10.4.07

"Dispute Resolution and Land Use - Thinking Outside the Box When Negotiating Development
Agreements, Eminent Domain Acquisitions and Measure 37 Claims," Oregon State Bar Real
Estate and Land Use Section Annual Meeting
Speaking Engagement
The Riverhouse, Bend, OR, 8.10.07

Washington Property Tax Strategies Seminar
Seminar
Chateau Ste. Michelle, Woodinville, WA, 5.31.07

Moderator, "How to Make the Most of Your Mediation," Not Just the Basics: Excelling at
Mediation and Arbitration CLE, Oregon State Bar
Seminar
Portland, OR, 12.14.06

"Kelo: The New Realities of Eminent Domain," Oregon Chapter of the American Planning
Association, Legal Issues for Planners
Seminar
12.1.06

"Condemnations after Kelo v. New London," Corps of Re-Discovery: The Trail to the Future,
Beaver State Chapter 3 of the International Right-of-Way Association
Seminar
Hood River, OR, 10.31.06

"Condemnations After Kelo v. New London," Oregon Department of Transportation 2006 Right
of Way Training Conference
Speaking Engagement
Salem, OR, 10.11.06

Panelist, "Legal 'Viruses' Sweeping the Nation," International Municipal Lawyers Association
Annual Conference
Seminar
Portland, OR, 9.19.06

"Strategies for Effectively Settling the Eminent Domain Action," Panelist, "The Debate Between
Government Rights and Property Owner Rights," Eminent Domain: Legal Update, National
Business Institute
Speaking Engagement
Portland, OR, 7.25.06

Dispute Resolution Training for Right of Way Acquisition, TriMet
Seminar
Portland, OR, 5.24.06

"Overview of the Condemnation Process," Eminent Domain: Current Developments in
Condemnation, Valuation and Challenges CLE
Seminar
Portland, OR, 5.18.06

"Alternative Dispute Resolution of Eminent Domain Acquisitions," 2005 Uniform Act
Symposium, International Right of Way Association
Seminar
11.7.05

"Kelo and Beyond: Justifying Public Use for Eminent Domain," Real Estate and Land Use
Section 2005 Annual Meeting, Oregon State Bar
Seminar
8.19.05

"Kelo; Economic Development Condemnation after the United States Supreme Court Ruling,"
International Right of Way Association
Seminar
Portland, OR, 3.10.05

"Women Lawyers: Impact to the Legal Profession and Mediation," Oregon Mediation
Association Conference
Seminar
11.5.04

"Eminent Domain and Access Law," Lomar, Law of Easements
Seminar
2003

"Mediator Ethics," Oregon State Bar Legal Education Program, ADR: Overcoming Barriers
Seminar
1.1.03

"Dispute Resolution for Right of Way Acquisitions," Northwest Right of Way Conference
Seminar
2003

"Mediation Case Studies," State of Oregon Right of Way Conference
Seminar
2002

"Legal Issues in Mediation," Northwest International Right of Way Conference
Seminar
2001

"Law of Access," International Right of Way Regional Conference
Seminar
1999

"Access Law," Law Seminars International Legal Conference on Eminent Domain
Seminar
1998

"Mediation and Eminent Domain Acquisitions," Northwest Regional Right of Way Conference
Seminar
1997

Legal Alerts

Oregon: Property Tax Relief Not Expected for 2020
American Property Tax Counsel, March 2020

Oregon Property Tax Updates: DISH Network Corp. v. Dept. of Revenue, 364 Or 254 (2019)
American Property Tax Counsel, 11.19

Publications

Property Tax Relief for the COVID Years
Commercial Property Executive, 10.6.21

Will 2021 Bring Property-Tax Relief?
Commercial Property Executive, 1.6.21

Beware of New Property Tax Legislation
Northeast Real Estate Business, June/July 2020

Beware of New Property Tax Legislation
Southeast Real Estate Business, May 2020

Foster Garvey COVID-19 Resource Center
3.18.20

Beware of New Property Tax Legislation
Western Real Estate Business, November 2019

Oregon Law Offers Potential for Property Tax Reductions
Western Real Estate Business, 10.14.17

Don't Lose Out on Construction Tax Exemptions
Western Real Estate Business, 4.27.16

Overstating the Case to Save on Property Taxes, Beware of Inaccurate Valuations
Commercial Property Executive, 10.1.15

Does a Property's Sale Price Really Equal the Taxable Market Value?

National Real Estate Investor, 10.1.14

Highest and Best Property Use: Why Does it Matter?

Western Real Estate Business, 2.10.14

Madness in the Method Inflates Property Assessments

Western Real Estate Business, 11.19.13

Condemner's Offer Closing All Access Locations Must Include Just Compensation for the Failure to Leave a Defined Access

Northwest Land Law Forum, 7.24.13

Victory for Property Owner in Unusual Condemnation Case

Northwest Land Law Forum, 2.4.13

Devise an Exit Strategy For Older Tech Campuses

Real Estate Forum, 5.1.12

Eminent Domain, A Handbook of Condemnation Law

State and Local Government Law, 8.5.11

Experience

Oregon Golf Course Tax Appeals: Broken Top Golf Club, Persimmon Golf Club, Inc., Oregon Golf Club, Charbonneau Golf Club, Reserve Vineyards and Golf Club, Tualatin Country Club

Special Counsel for the City of Lake Oswego, Oregon: Eminent domain acquisition of easements for the Lake Oswego-Tigard Water Partnership Project

Industrial Property Tax Appeals: Cascade Steel Rolling Mill, Evraz, Collins Pine, Seneca, Hampton Affiliates, Tektronix, Tyco Electronics, Reser's Fine Foods, Thermo Fisher

Centrally Assessed Property Tax Appeals: Level 3, Tesoro, Avangrid