

Cynthia M. Fraser

Principal (Retired) | Portland

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Overview

Cynthia is now retired and is no longer practicing law. Please contact [Paul Trinchero](#) for legal advice in property tax litigation or condemnation matters.

Cynthia focused her 30-year career in the area of real estate, condemnation and property tax litigation. Her tax practice focused on property tax appeal litigation, specializing in industrial property valuation disputes and centrally assessed properties before the Oregon Tax Court. She also litigated property tax appeals in California and Tennessee. Cynthia served as the exclusive Oregon representative for [American Property Tax Counsel](#), the national affiliation of property tax attorneys, and 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.

Cynthia has been recognized by her peers as one of the *Best Lawyers*® in Alternative Dispute Resolution, has been named in Oregon Super Lawyers for Eminent Domain, 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.

Areas of Focus

- [Litigation](#)
- [Alternative Dispute Resolution](#)

- [Eminent Domain & Inverse Condemnation](#)
- [Property Tax](#)
- [State & Local Tax](#)
- [Tax](#)

Admissions

- Oregon, 1987
- Federal District Court, 1988

Education

- J.D., University of Oregon School of Law, 1987
- B.A., University of Oregon, History, 1980

Honors & Recognitions

- *The Best Lawyers in America*®
 - Arbitration, Commercial Litigation, Litigation and Controversy – Tax, Mediation, 2026
 - Arbitration, Commercial Litigation and Mediation, 2008-2025
- Oregon Super Lawyers List
 - *Oregon Super Lawyers* magazine, 2024-present, 2014-2017 and 2011-2012
 - *Super Lawyers Business Edition*, 2014-2015
- Martindale-Hubbell AV Preeminent Rating®
 - 2022 AV Preeminent Rating® – Judicial Edition
 - 2013 Top Rated Lawyer in Real Estate
 - Martindale-Hubbell Bar Register of Preeminent Women Lawyers, 2011-2012

Professional Activities

- Foster Garvey, [Opportunity & Progress Council](#), Member, 2023
- Oregon Representative, American Property Tax Counsel, 2012-2026
- Multnomah County Circuit Court Arbitration Commission, Member, 2008-present
- Oregon State Bar, Member
 - Taxation Section Executive Committee, 2015-2021
 - 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, 1994-2007; President, 1999-2002
- Honoring Oregon Judiciary, Chairperson, 2001
- Twenty-First Century Task Force for Redesigning Legal Education, 2000-2001
- Governor's Task Force for Dispute Resolution, 1996-1998

Experience

- **Industrial Property Tax Appeals:** Cascade Steel Rolling Mill, Evraz Steel Mill, Xerox, Collins Pine Companies, Seneca Sustainable Energy LLC, Seneca Sawmill, Hampton Affiliates, Tektronix, Tyco Electronics, Reser's Fine Foods, Thermo Fisher Industries, Freres Lumber, Federal Express, Shore Terminal
- **Centrally Assessed Property Tax Appeals:** Level 3, Tesoro, Avangrid, CenturyLink, Crown Castle, Marathon
- **Commercial Properties: Macy's, JC Penney, Commons at Cedar Mill**
- **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 Eminent Domain:** Klamath Falls Airport, City of Lake Oswego-Tigard Water Partnership Project, City of Bend, City of Pendleton, Port of Morrow, City of Salem, City of Portland, City of Tigard, Oregon City

News & Insights

News

[71 Foster Garvey Attorneys Recognized Among the 2026 Best Lawyers in America; Paul Trincherro Named 'Lawyer of the Year'](#)

[08.21.25](#)

[Seven Attorneys Selected to 2025 Oregon Super Lawyers](#)

[07.22.25](#)

[65 Foster Garvey Attorneys Selected to The Best Lawyers in America® 2025, Three Named 'Lawyer of the Year'](#)

[08.15.24](#)

[Six Portland Attorneys Named to 2024 Oregon Super Lawyers Lists](#)

[07.24.24](#)

[57 Foster Garvey Attorneys Recognized Among the 2024 Best Lawyers in America; Two Portland Attorneys Named 'Lawyer of the Year'](#)

[08.17.23](#)

[45 Foster Garvey Attorneys Recognized Among The Best Lawyers In America®](#)

[08.18.22](#)

[38 Attorneys Named 2022 Best Lawyers in America; 11 Named Best Lawyers: Ones to Watch](#)

[08.19.21](#)

[43 Attorneys Named 2021 Best Lawyers in America; 10 Named Best Lawyers: Ones to Watch](#)

[08.20.20](#)

[50 Foster Garvey Attorneys Named 2020 Best Lawyers in America](#)

[08.15.19](#)

Events

["Property Tax Update," Oregon State Bar Taxation Section, Continuing Legal Education](#)

[05.17.23](#)

["Collateral Attacks on Condemnation Actions," Eminent Domain Current Developments in Condemnation, Valuation & Challenges Seminar](#)

[05.11.23](#)

[“Eminent Domain and Land Valuation Litigation 2023” American Law Institute CLE Online Seminar](#)

[02.02.23](#)

[“Condemnation and Property Tax Issues: The Government, the Property Owner, and Somewhere In-Between,” Oregon State Bar Real Estate and Land Use Section Annual Summer Conference](#)

[08.13.22](#)

[“Closing the Deal: Unexpected Property Tax and Condemnation Consequences” Multnomah Bar Association CLE Seminar](#)

[04.13.22](#)

[“Not All Property is Assessed Locally; Central/State Assessment Demystified,” 2022 ABA/IPT Advanced Tax Seminars](#)

[03.18.22](#)

[“Federal Court and the Daubert Challenge: How To Prepare,” Eminent Domain and Land Valuation Conference 2022](#)

[01.27.22](#)

[“Highest and Best Use,” Seattle Chapter of the Appraisal Institute’s 15th Annual Fall Real Estate Conference 2021](#)

[11.03.21](#)

[“Property Tax Tips,” Oregon State Bar’s Broadbrush Taxation: Tax Law for Non-Tax Lawyers](#)

[10.21.21](#)

[“Eminent Domain Law,” Oregon Easements, Rights-of-Way and Eminent Domain by HalfMoon Education](#)

[08.17.21](#)

[“Legal Challenges to Condemnation,” The Seminar Group’s Eminent Domain Conference: Current Developments in Condemnation, Valuation & Challenges](#)

[06.04.21](#)

[“Closing the Deal - Unexpected Property Tax and Condemnation Consequences,” 2020 Oregon State Bar RELU Summer Webinar Series](#)

08.27.20

"Practicing Before the Oregon Tax Court," Oregon State Bar Taxation Section Luncheon

02.12.20

"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

10.16.19

"Property Taxation," Oregon State Bar Taxation Section – Portland Lunch Series

06.12.19

"Preparing Experts for Trial Testimony," Eminent Domain: Current Developments in Condemnation, Valuation & Challenges

06.07.19

"External Obsolescence - It's Real," 2019 ABA/IPT Advanced Property Tax Seminar

03.14.19

2018 Oregon Property Tax Strategies Seminar

10.04.18

"Tips in Property Tax and Condemnation," 2018 RELU Annual Summer Conference

08.10.18

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

10.25.17-10.27.17

"Measure 50/Oregon Tax Update," 2017 Western States Petroleum Association Property Tax Educational Forum

09.27.17

"Condemnation Law: Updates, Tips and Traps," Oregon County Counsel Association 2017 Summer Conference

08.03.17

["Discovery in Condemnation," The Seminar Group's 10th Annual Eminent Domain Program: Current Developments in Condemnation, Valuation & Challenges](#)

[06.01.17](#)

["Property Tax Tips & Trials," Tax Executives Institute 2017 Spring Conference](#)

[04.26.17](#)

["Unauthorized Practice of Law and Property Tax Appeals: Non-Lawyers Beware," 22nd Annual American Property Tax Counsel Client Seminar](#)

[10.22.16](#)

[2016 Oregon Property Tax Strategies Seminar](#)

[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](#)

[07.26.16](#)

["Picking a Jury," 9th Annual Eminent Domain Conference: Current Developments in Condemnation, Valuation & Challenges](#)

[06.09.16](#)

[2015 Oregon Property Tax Strategies Seminar](#)

[10.14.15](#)

["Condemnation Mediation: Tips and Traps," 8th Annual Eminent Domain Conference](#)

[06.04.15](#)

[2014 Oregon Property Tax Strategies Seminar](#)

[10.09.14](#)

["Getting the Government's Case Dismissed: A Panel Discussion," 7th Annual Eminent Domain Conference](#)

[06.05.14](#)

["Treatment of Intangibles in Real Property Valuation," 2014 Washington Tax Strategies Seminar](#)

[05.22.14](#)

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

05.22.14

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

05.14.14

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

02.20.14

2013 Oregon Property Tax Strategies Seminar

10.16.13

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

10.04.13

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

06.06.13

"Acquisition Best Practices," IRWA Region 7 Spring Forum

04.10.13

"Negotiation and Mediation," American Property Tax Counsel Seminar

02.07.13

"From the Trenches – Appraisal Issues at Trial," Seattle Chapter of the Appraisal Institute, Fall Real Estate Conference

11.14.12

2012 Oregon Property Tax Strategies Seminar

10.19.12

"Condemnation and Valuation of Utility Easements," Eminent Domain: Current Developments in Condemnation, Valuations & Challenges

06.07.12

2012 Washington Tax Strategies Seminar

05.24.12

2011 Oregon Property Tax Strategies Seminar

10.14.11

“The Appraiser as Expert Witness,” Eminent Domain: Current Developments in Condemnation, Valuation & Challenges Conference, The Seminar Group

05.20.11

2010 Oregon Tax Strategies Seminar

10.28.10

“Negotiation Techniques in a Condemnation Case,” Eminent Domain: Current Developments in Condemnation, Valuation and Challenges

05.07.10

“Anatomy of a Settlement: Resolving Valuation Disputes Without a Trial,” Fall Real Estate Conference, Seattle Chapter of the Appraisal Institute

12.01.09

“Effective Preparation of a Condemnation Case,” Eminent Domain: Current Developments in Condemnation

05.28.09

“Mediating the Condemnation Case,” Eminent Domain: Current Developments in Condemnation, Valuation and Challenges

05.28.08

“Development Agreements,” Oregon State Bar Government Law Section, Lawyering Essentials

02.22.08

“Measure 49: Effects on Property Owners and Appraisers,” Oregon Society of Farm Managers and Rural Appraisers Seminar on The Law of Easements

01.29.08

“The Legal Terrain after the Measure 49 Vote,” Business Innovation and Law: Oregon Land Use and Development Tensions Conference

11.16.07

Oregon Property Tax Strategies Seminar

10.04.07

“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

08.10.07

Washington Property Tax Strategies Seminar

05.31.07

Moderator, “How to Make the Most of Your Mediation,” Not Just the Basics: Excelling at Mediation and Arbitration CLE, Oregon State Bar

12.14.06

“Kelo: The New Realities of Eminent Domain,” Oregon Chapter of the American Planning Association, Legal Issues for Planners

12.01.06

“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

10.31.06

“Condemnations After Kelo v. New London,” Oregon Department of Transportation 2006 Right of Way Training Conference

10.11.06

Panelist, “Legal ‘Viruses’ Sweeping the Nation,” International Municipal Lawyers Association Annual Conference

09.19.06

“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

07.25.06

[Dispute Resolution Training for Right of Way Acquisition, TriMet](#)

[05.24.06](#)

[“Overview of the Condemnation Process,” Eminent Domain: Current Developments in Condemnation, Valuation and Challenges CLE](#)

[05.18.06](#)

[“Alternative Dispute Resolution of Eminent Domain Acquisitions,” 2005 Uniform Act Symposium, International Right of Way Association](#)

[11.07.05](#)

[“Kelo and Beyond: Justifying Public Use for Eminent Domain,” Real Estate and Land Use Section 2005 Annual Meeting, Oregon State Bar](#)

[08.19.05](#)

[“Kelo; Economic Development Condemnation after the United States Supreme Court Ruling,” International Right of Way Association](#)

[03.10.05](#)

[“Women Lawyers: Impact to the Legal Profession and Mediation,” Oregon Mediation Association Conference](#)

[11.05.04](#)

[“Eminent Domain and Access Law,” Lomar, Law of Easements](#)

[01.01.03](#)

[“Mediator Ethics,” Oregon State Bar Legal Education Program, ADR: Overcoming Barriers](#)

[01.01.03](#)

[“Dispute Resolution for Right of Way Acquisitions,” Northwest Right of Way Conference](#)

[01.01.03](#)

[“Mediation Case Studies,” State of Oregon Right of Way Conference](#)

[01.01.02](#)

[“Legal Issues in Mediation,” Northwest International Right of Way Conference](#)

[01.01.01](#)

[“Law of Access,” International Right of Way Regional Conference](#)

[01.01.99](#)

[“Access Law,” Law Seminars International Legal Conference on Eminent Domain](#)

[01.01.98](#)

[“Mediation and Eminent Domain Acquisitions,” Northwest Regional Right of Way Conference](#)

[01.01.97](#)

Legal Alerts

[Oregon: Property Tax Relief Not Expected for 2020](#)

[03.01.20](#)

[Oregon Property Tax Updates: DISH Network Corp. v. Dept. of Revenue, 364 Or 254 \(2019\)](#)

[01.01.19](#)

Publications

[What's the Right Property Tax Valuation Approach for Industrial Real Estate?](#)

[06.21.23](#)

[Property Tax Relief for the COVID Years](#)

[10.06.21](#)

[Will 2021 Bring Property-Tax Relief?](#)

[01.06.21](#)

[Don't Lose Out on Construction Tax Exemptions](#)

[04.27.16](#)

[Overstating the Case to Save on Property Taxes, Beware of Inaccurate Valuations](#)

[10.01.15](#)

[Does a Property's Sale Price Really Equal the Taxable Market Value?](#)

[10.01.14](#)

[Highest and Best Property Use: Why Does it Matter?](#)

[02.10.14](#)

[Madness in the Method Inflates Property Assessments](#)

[11.19.13](#)

[Condemner's Offer Closing All Access Locations Must Include Just Compensation for the Failure to Leave a Defined Access](#)

[07.24.13](#)

[Victory for Property Owner in Unusual Condemnation Case](#)

[02.04.13](#)

[Devise an Exit Strategy For Older Tech Campuses](#)

[05.01.12](#)

[Eminent Domain, A Handbook of Condemnation Law](#)

[08.05.11](#)

[Beware of New Property Tax Legislation](#)

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