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**Property
Tax Appeals
in Minnesota
2026 UPDATE**

View information on
your mobile device or
register online.



**Tuesday, February 24, 2026 –
Attend In Person**

**Property
Tax Appeals
in Minnesota
2026 UPDATE**

**Vital Information for Property
Tax Professionals!**

A terrific faculty updates you on property tax appeals in 2025-2026, including:

- **New Legislation** and Case Law
- **6 Property Valuation Essentials**
- **Market Overview** of the Twin Cities and Greater Minnesota
- And Much More!

PLUS, the Minnesota Tax Court joins us for **Key Updates!**

Chief Judge Jane N. Bowman

Judge Bradford S. Delapena

Judge Beverly Luther Quast

Julie V. Harris, Court Administrator



Special Appearance by **Paula Konikoff**,
President of the Appraisal Institute!



Tuesday, February 24, 2026 – Attend In Person

Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370, Minneapolis

Can't Attend In Person?

View an Online Replay on Thursday, March 12, 2026 or
Wednesday, March 25, 2026.

8:30 – 9:00 a.m.
CHECK-IN & CONTINENTAL BREAKFAST

9:00 – 9:05 a.m.
WELCOME & ANNOUNCEMENTS

9:05 – 10:05 a.m.
2026 Legislative and Case Law Update

This session will discuss the most important decisions on property tax law from the past year. Listen to property tax law experts discuss the importance of these cases and how they will impact your clients going forward. Additionally, learn about the key legislative updates that will impact property tax law practitioners.

- *Nicholas A. Furia*
Timothy A. Rye

10:05 – 10:10 a.m. BREAK

10:10 – 11:10 a.m.
Market Overview for the Twin Cities and Greater Minnesota

This session will provide an overview of the market conditions for the Twin Cities and Greater Minnesota. Learn where property valuations are along with market conditions on the most recent assessment date, cap rates, vacancy rates, business cycle observations, and what to expect given current economic indicators.

- *Christopher J. Stockness*
Robert J. Strachota

11:10 – 11:15 a.m. BREAK

11:15 a.m. – 12:30 p.m.
6 Property Valuation Essentials

1. Fee Simple Valuation
 2. Value in Use
 3. Property Inspection
 4. Highest and Best Use Analysis
 5. Appraisals vs. Assessments
 6. Mass Appraisals vs. Individual Valuations
- *Adam J. Pabarcus*
Timothy A. Rye

12:30 – 1:15 p.m. LUNCH BREAK (on your own)

1:15 – 1:45 p.m.
Updates from the Tax Court and More

- Meet Judge Beverly J. Luther Quast
- Introduction to Tax Court Staff and Legal Team
- The Tax Court’s Goals for the Coming Year
- *Chief Judge Jane N. Bowman*
Judge Bradford S. Delapena
Judge Beverly J. Luther Quast
Julie V. Harris



1:45 – 2:15 p.m.
Getting to Know Your Minnesota Tax Court

- *Chief Judge Jane N. Bowman*
Judge Bradford S. Delapena
Judge Beverly J. Luther Quast
Julie V. Harris
Lynn S. Linné, moderator

2:15 – 2:20 p.m. BREAK

2:20 – 3:35 p.m.
The Ethics in Valuations and Appraisals and How Words Matter: (1) Market Value, Fair Value, and Fair Market Value; (2) Fee Simple Is Not So Simple

1.25 ethics credit applied for

Learn how attorneys can ensure ethical compliance when working with valuations and appraisers that impact rules governing communication, relationships, transactions, scope-setting, valuation expectations, and the limits. Plus, when it comes to property valuation, the words you choose matter. Terms like *fee simple*, *fee simple subject to lease(s)*, *leased fee*, *market value*, *fair value*, and *fair market value* may sound straightforward, but each carries multiple definitions and legal implications that can directly determine value outcomes. This session will explore how these distinctions influence appraisal methodology, the relationship between attorneys and appraisers, the extent to which practitioners can shape the valuation framework, and why “fee simple” is anything but simple.

- *Paula K. Konikoff*



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Third Floor City Center, Minneapolis

ONLINE REPLAY
Thursday, March 12, 2026
Wednesday, March 25, 2026
View online at www.minncle.org
A moderator will be available to answer questions by email.

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COURSE MATERIALS
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Minnesota CLE is applying to the Minnesota State Board of CLE for **5.5 CLE credits, including 1.25 ethics credits**. The maximum number of total credits attendees may report for this seminar is 5.5. Minnesota CLE also is applying to the Minnesota State Bar Association for **5.5 advanced real estate specialist credits**.

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TUESDAY, FEBRUARY 24, 2026
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