

FACULTY

Lynn S. Linné

Course Chair

Fredrikson & Byron, P.A.; Minneapolis

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PAID
Minnesota Continuing
Legal Education

Chief Judge Jane N. Bowman

Minnesota Tax Court; Saint Paul

Judge Bradford S. Delapena

Minnesota Tax Court; Saint Paul

Nicholas A. Furia

Law Offices of Nicholas A. Furia, PLLC; Minneapolis

Julie V. Harris

Court Administrator

Minnesota Tax Court; Saint Paul

Paula K. Konikoff

JD, MAI, AI-GRS

President

Appraisal Institute; Los Angeles, California

Adam J. Pabarcus

Larkin Hoffman Daly & Lindgren Ltd.; Minneapolis

Judge Beverly J. Luther Quast

Minnesota Tax Court; Saint Paul

Timothy A. Rye

Larkin Hoffman Daly & Lindgren Ltd.; Minneapolis

Christopher J. Stockness

Shenehon Company; Minneapolis

Robert J. Strachota

Shenehon Company; Minneapolis

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.

**Property
Tax Appeals
in Minnesota**
2026 UPDATE

Tuesday, February 24, 2026 –
Attend In Person

Minnesota Continuing
Legal Education
700 NICOLLET MALL, SUITE 200, MINNEAPOLIS MN 55402

DATED MATERIAL – PLEASE EXPEDITE!



View information on
your mobile device or
register online.



SCHEDULE

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

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

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

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

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



COURSE INFORMATION

LIVE IN PERSON

Tuesday, February 24, 2026
Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370
Third Floor City Center, Minneapolis

ONLINE REPLAY

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

HOW TO REGISTER

Register online at www.minnclc.org. Email customerservice@minnclc.org or call 800-759-8840 for assistance.

COURSE MATERIALS

In-person attendees will receive hard copies of any course materials submitted. All attendees will have access to all course materials via their Minnesota CLE online accounts.

CREDITS

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**.

SCHOLARSHIPS AVAILABLE

Minnesota CLE maintains a scholarship program for those with a financial need. Contact customerservice@minnclc.org for further details or to obtain an application.

ACCOMMODATION

If you have a disability and need an accommodation in order to attend this seminar, contact Minnesota CLE as soon as possible at **800-759-8840** or customerservice@minnclc.org.

CANCELLATION POLICY / NO-SHOW POLICY

Paid registrants who cancel before the seminar will receive a refund. Paid registrants who do not cancel and are unable to attend will retain access to all seminar materials through their Minnesota CLE website account.

QUESTIONS?

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Register today at www.minnclc.org

Property Tax Appeals in Minnesota 2026 UPDATE

TUESDAY, FEBRUARY 24, 2026

Attend In Person

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

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Register online at www.minnclc.org

Email customerservice@minnclc.org or call 800-759-8840 for assistance.

TUITION:

- \$295 MSBA member
- \$295 paralegal
- \$345 standard rate

SEASON PASSHOLDERS:

- Super Passholders** may attend the in-person seminar or an online replay at no charge.
- In-Person Passholders** may attend the in-person seminar at no charge or an online replay for 50% off.
- Online Passholders** may attend the in-person seminar for 50% off or an online replay at no charge.

NEW LAWYER DISCOUNT!

New lawyers who have been admitted to the bar less than 5 years receive a 50% discount.

SCHOLARSHIPS AVAILABLE

Minnesota CLE maintains a scholarship program for those individuals with a financial need. To obtain a scholarship application, contact customerservice@minnclc.org.

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