

## Cynthia M. Fraser

Principal

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Cynthia is Co-Chair of the firm's Litigation practice. She 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 served 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*<sup>®</sup> 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.

## Education

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

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

## Honors & Recognition

*The Best Lawyers in America*<sup>®</sup> Arbitration, Commercial Litigation and Mediation, 2008-present

Oregon Super Lawyers List

- *Oregon Super Lawyers* magazine, 2024, 2014-2017 and 2011-2012
- *Super Lawyers Business Edition*, 2014-2015

Martindale-Hubbell AV Preeminent Rating<sup>®</sup>

2022 AV Preeminent Rating<sup>®</sup> - 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-present

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

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

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

*Foster Garvey Newsroom*, 8.15.24

Six Portland Attorneys Named to 2024 Oregon Super Lawyers Lists

*Foster Garvey Newsroom*, 7.24.24

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

*Foster Garvey Newsroom*, 8.17.23

45 Foster Garvey Attorneys Recognized Among *The Best Lawyers In America*®

*Foster Garvey Newsroom*, 8.18.22

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

"Property Tax Update," Oregon State Bar Taxation Section, Continuing Legal Education

Speaking Engagement

Zoom Meeting, 5.17.23

"Collateral Attacks on Condemnation Actions," Eminent Domain Current Developments in Condemnation, Valuation & Challenges Seminar

Speaking Engagement

Portland, OR, 5.11.23

"Eminent Domain and Land Valuation Litigation 2023" American Law Institute CLE Online Seminar

Speaking Engagement

Virtual Event, 2.2.23

"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

Speaking Engagement

Salishan Coastal Ledge, Gleneden Beach, OR, 8.13.22

"Closing the Deal: Unexpected Property Tax and Condemnation Consequences" Multnomah Bar Association CLE Seminar

SEMINAR

Virtual Event, 4.13.22

"Not All Property is Assessed Locally; Central/State Assessment Demystified," 2022 ABA/IPT Advanced Tax Seminars

Seminar

Virtual Event, 3.18.22

"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**

What's the Right Property Tax Valuation Approach for Industrial Real Estate?  
*Development*, Summer 2023

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

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

**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