



Gauri S. Samant

SHAREHOLDER

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Services

Property Tax Appeals

Tax Disputes & Litigation

Litigation

Gauri generates meaningful property tax savings for owners and tenants of commercial and industrial properties located in Minnesota seeking to reduce the assessed values of their properties and to minimize their property tax burdens.

A regionally and nationally recognized leader in property taxation, Gauri applies her extensive knowledge of property tax laws and valuation principles to advocate for her clients in their property tax disputes—whether in the courtroom, in mediation, or in settlement negotiations. Gauri is passionate about ensuring that her clients do not pay more than they should in property taxes. She has successfully reduced the real estate assessed values and generated hundreds of thousands of dollars in property tax savings for her clients.

Gauri's clients include owners and tenants of commercial and industrial properties located in Minnesota, particularly properties located in and around the Minneapolis-St. Paul metro area. Gauri has extensive experience representing clients who own hotel, apartment, office, industrial, shopping center, and retail properties, where her clients face large property tax burdens, and she can generate significant property tax savings. Additionally, Gauri also represents property owners seeking to procure or maintain an exemption from property taxation for qualified properties.

Gauri is a trusted client advocate and handles the property tax appeal process for her clients from beginning to end. She frequently appears as the lead attorney in property tax disputes before the Minnesota Tax Court, including for motion practice and trials. She also has significant experience representing clients before the Minnesota Supreme Court, including on issues of first impression involving the protections available to property taxpayers under the Minnesota Government Data Practices Act and constitutional due process and uniformity taxation issues.

An established thought leader, Gauri frequently speaks and publishes on legal developments and trends pertaining to property taxes. She is featured in *Best Lawyers: Ones to Watch in Tax Law* and is actively involved in several real estate and property tax organizations, including the Institute for Professionals in Taxation.

Prior to joining Fredrikson, Gauri graduated *cum laude* from the University of Minnesota Law School and served as clerk to Chief Judge John Tunheim of the U.S. District Court for the District of Minnesota.

Experience

Gauri has significant experience representing owners and tenants of the following types of properties, among others, to challenge and reduce their property taxes:

- Hotels and motels – including convention hotels, upscale hotels, midscale hotels, and economy motels.
- Apartment buildings – including high rise apartments and multifamily structures of various classes.
- Office properties – including high rise office towers, medical office buildings, single-tenant and multi-tenant office properties of various classes, and mixed-use buildings.
- Industrial properties – including manufacturing, warehouse, research and development, and flex properties.
- Retail properties – including department stores.
- Shopping centers – including multitenant strip shopping centers.
- Movie theaters.
- Assisted living facilities.
- Qualified properties – exemptions from property taxation.

Credentials

Education

- University of Minnesota Law School, J.D., 2015, *cum laude*
- State University of New York College at Geneseo, B.A., 2012, *summa cum laude*

Admissions

- Minnesota, 2015
- U.S. District Court for the District of Minnesota

Clerkships

- Clerk, Honorable John Tunheim, Chief Judge, U.S. District Court for the District of Minnesota, 2016-2017

Recognition

- *Best Lawyers: Ones to Watch*, Tax Law, 2022-2024
- North Star Lawyer, Minnesota State Bar Association, 2015, 2019, 2022

- Phi Beta Kappa

Civic & Professional

Professional Activities

- Institute for Professionals in Taxation (IPT), Member, 2018-present, IPT Property Tax Symposium Planning Committee, 2023-present
- Minnesota Asian Pacific American Bar Association, Committee Member, 2018-present
- *Journal of Law and Inequality*, Note and Comment Editor, 2014-2015; Staff 2013-2014

News

Firm News | 08.17.2023

Fredrikson Attorneys Recognized in The Best Lawyers in America© 2024

Firm News | 06.26.2023

Fredrikson Attorneys Recognized as North Star (Pro Bono) Lawyers

Firm News | 08.22.2022

Fredrikson & Byron Announces New Shareholders

Article | 08.18.2022

Fredrikson & Byron Attorneys Recognized in The Best Lawyers in America© 2023

Firm News | 02.19.2019

White Collar Defense Attorney Lousene Hoppe and Tax Disputes & Litigation Attorney Gauri Samant Named to Leadership Council on Legal Diversity Programs

Publications & Presentations

Panelist, *Developments in Real Property Tax*, IPT Property Tax Symposium, November 8, 2023

Co-Presenter with the Honorable Wendy Tien, Judge of the Minnesota Tax Court, *Tax Court Mediations and Remote Trial Procedures*, Property Tax Appeals: 2023 Update, February 28, 2023

Co-Presenter, *Is it Over? Hospitality and Other Assets in Post Pandemic Times*, IPT Property Tax Symposium, November 8, 2022

"Challenging Hotel Real Estate Taxes During COVID-19," AAHOA's *Today's Hotelier*, May 2021

Co-Presenter with David Wilkes of Wilkes Law Group, PLLC and Kenneth West of Vorys, Sater, Seymour and Pease, *Avoid Overpaying on Your Hotel Property Taxes*, Asian American Hotel Owners Association, March 6, 2018

Co-Presenter, *Cross-Culturalism and the Law*, St. Thomas Law School, October 18, 2018

"Hotel Valuation: Deduction for the Return on FF&E," *American Bar Association Tax Times*, Vol. 38 No. 1, Fall 2018

Co-Presenter with Ann Motl and Kyle Kroll, *What Judicial Law Clerks Wish You Knew: Lessons and Cautionary Tales from Recent Clerks in the District of Minnesota*, Fish & Richardson, December 14, 2017

Co-Panelist, *Judicial Clerkship 101 Session*, University of Minnesota Law School, October 3, 2018

Co-Author, *North Dakota Chapter of American Bar Association's Sales & Use Tax Deskbook*, 2014-2015, 2015-2016, 2016-2017

Co-Author, "How Your Online Life Can Affect Your Taxes," *Minnesota Good Age Magazine*, November 2014