



Judy S. Engel

SHAREHOLDER

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Services

Property Tax Appeals
Litigation
Appellate

Judy is a shareholder at Fredrikson, where she serves as the Chair of the Property Tax Department and focuses her practice exclusively on property tax cases, which utilize her knowledge and skills in the areas of negotiation, valuation and trial advocacy.

Judy takes a pragmatic and open approach when advising clients whether to settle their cases, keeping a careful focus on the risks, costs and benefits of settlement versus trial, while leveraging her knowledge of real estate valuations, appraisals and her significant trial experience to achieve the best possible results for her clients, whether through settlement or through trial. She has substantial expertise with retail, office and multi-family residential real estate appraisals, as well as tax appeals involving industrial, mixed use and medical buildings.

Experience

Property Tax

- Regional and super regional malls
- Department stores
- Shopping Centers
- Hotels
- Single occupant and multi-tenant office buildings
- Single occupant and multi-tenant industrial buildings
- Medical office buildings
- Exemptions

Credentials

Education

- University of Minnesota Law School, J.D., 1996, *cum laude*
- University of Wisconsin - Madison, B.A., Journalism, 1990, *with distinction*

Admissions

- Minnesota, 1996
- Iowa, 2014
- U.S. District Court for the District of Minnesota, 1996

Recognition

- North Star Lawyer, Minnesota State Bar Association, 2022
- *The Best Lawyers in America*, Family Law, 2016-present

Civic & Professional

Professional Activities

- Minnesota State Bar Association, Tax Section
- Hennepin County Bar Association, Tax Section
- National Association of Property Tax Attorneys, Board of Director
- Institute for Professionals in Taxation, Member
- Minnesota Shopping Center Association, Member
- Minneapolis Business Owners and Managers Association, Member
- National Association of Industrial and Office Properties, Member

Community

- Hennepin County Pro Bono Mediation Program Mediator

News

Firm News | 06.26.2023

Fredrikson Attorneys Recognized as North Star (Pro Bono) Lawyers

Article | 08.18.2022

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

Legal Updates

Legal Update | 04.20.2020

Property Tax Payment Deadlines in Minnesota Amid COVID-19

Legal Update | 04.01.2020

Minnesota Property Tax Appeals Amid COVID-19: Important Deadline Change

Publications & Presentations

Minnesota Government Data Practices Act, MN Property Tax Appeals CLE, February 28, 2023

Dark Stores: The Ongoing Challenges with Leased Fee vs. Fee Simple, IPT Annual Conference, June 27, 2022

What All Real Estate Professionals Should Know About Property Tax Appeals in the Post-COVID World, Minnesota Real Estate Journal Annual Appraisal & Valuation Summit, March 9, 2022

“Five Things Every Commercial Property Owner Should Know About Property Tax Appeals,” *BOMA Industry Insights*, December 2021

Panelist, *1031 Exchanges and Other Non-Market Evidence*, IPT Property Tax Virtual Symposium, October 29, 2020

Panelist, *The Dark Store Saga Continues: What to Expect Next, and What to Do About It*, ABA/IPT Advanced Property Tax Seminar, March 14, 2019

“Five Things Transactional Lawyers Should Know About Property Tax Appeals,” *Hennepin Lawyer*, March/April 2019

Co-Author with Lynn Linné, “The Dark Store Theory and Other Lies the Government Told,” *Bloomberg BNA Daily Tax Report: State*, August 9, 2017

Co-Author with Lynn Linné, “Dark Store Theory—How to Stop It from Coming to a State Near You,” *Property Tax Dispute Resolution Insights*, Summer 2016

Presenter, *The Dark Store Theory and Related Hot Topics in the Valuation of Big Box Retail Properties*, IPT/ABA Advanced Property Tax Seminar, March 2016

“What You Need to Know: Strategies to Lower Your Property Taxes on Your Commercial Property in a Troubled Economy,” *FredNEWS: Real Estate*, February 2010

“What You Need to Know: Strategies to Lower Your Property Taxes on Your Hotel in a Troubled Economy,” *FredNEWS: Real Estate*, January 2009

Featured in “More Appealing/Less Taxing: Take Action to Lower Your Hotel’s Property Taxes,” *Lodging Minnesota Magazine*, Fall/Winter issue