

Mark Trachtenberg Presents Oral Arguments in Landfill Appraisal Case Before Texas Supreme Court

February 22, 2024 Mark Trachtenberg, Ryan Pitts

PRACTICES Appellate, Litigation

Haynes Boone Partner [Mark Trachtenberg](#) presented an oral argument before the Supreme Court of Texas on Feb. 22, 2024 in the case of *Tex. Disposal Sys. Landfill Inc. v. Travis Cent. Appraisal Dist.* (No. 22-0620).

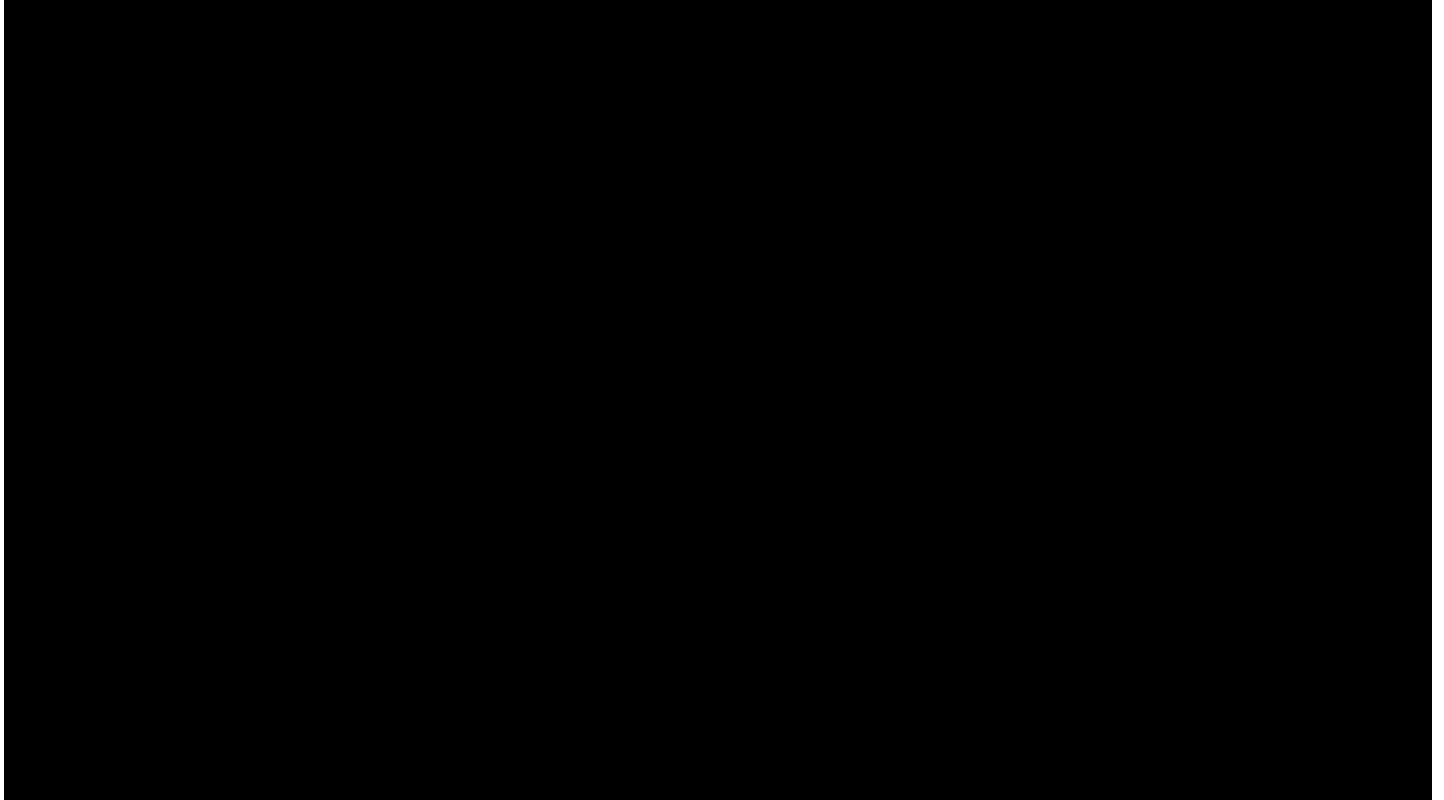
Representing Travis Central Appraisal District (TCAD), Mark made his case to vindicate the rights of appraisal districts throughout Texas to fully challenge property values set by appraisal review boards (ARBs) that are lower than the districts' initial appraisal. Arguing in opposition was Wallace B. Jefferson, former chief justice of the Supreme Court of Texas.

Legal website, The Texas Lawbook, [covered the consequential argument](#) and its background.

In 2019, TCAD appraised the 344-acre landfill property at \$21.2 million, which the landfill protested. The Travis Appraisal Review Board reduced the landfill's value to just \$2.8 million, shrinking its tax obligation by 86%. TCAD appealed by trial de novo to the district court, claiming the new appraisal resulted in a "below-market value and unequal appraised value."

The landfill argued that the district court lacked subject-matter jurisdiction over the market-value claim because the ARB had lowered the valuation based on the landfill's "unequal appraisal" argument, not an excessive market-value argument. The district court dismissed the market-value claim on that ground, which Haynes Boone succeeded in reversing in an appeal before the Texas Third Court of Appeals, based in Austin. The Texas Supreme Court then granted review to decide the scope of the rights of appraisal districts throughout the state to challenge ARB orders that result in lower property values.

Watch Mark's argument to the Texas Supreme Court in the video below.



A decision by the Texas Supreme Court in this case is expected by the end of June.

