



The Brennan Group | *Strategic Tax & Cost Management*

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A BRENNAN GROUP CASE STUDY

A Large Midwestern Cement Company

A few years ago, one of TBG's clients – a large Midwestern cement company – came up against an adversarial small town assessor. The assessor was an ex-union worker from the plant who carried a chip on his shoulder for the company. He also didn't have any appraising knowledge and arbitrarily assessed personal property and real estate taxes.

TBG identified a very large potential reduction - over 50%. No matter what was presented in the appeal process, the assessor wouldn't budge. No local reduction was granted, so **TBG took the appeal to the next level, the State Tax Commission.**

TBG commissioned an independent appraisal which justified a much lower value and the STC was very favorable to the reduction requested. However, the client itself was concerned about the impact such a huge reduction in tax income would have on the community, perhaps leaving the school district in a difficult financial position. Accordingly, TBG **negotiated a reduction of approximately 20%**, which the client felt was fair to itself and to the community.

TBG listens to its clients. In this case, it would have been easy to secure an even larger savings for the client, but that would have been detrimental to the community and, ultimately, to the client. TBG keeps the client's needs and concerns at the forefront of any negotiation.