

# COMMERCIAL TAX NETWORK

## Professional Credentials & Information

*Your Property Tax Reduction Specialists!*

### **Corporate Headquarters**

4606 FM 1960 Rd. West, Ste. 560

Houston, TX 77069

281-897-1119

Fax: 281-897-0004

### **Southeast Region**

6025 Preserve Pass

Fairburn, GA 30213

770-631-0991

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# COMMERCIAL TAX NETWORK

- PROPERTY TAX MANAGERS AND CONSULTANTS

Commercial Tax Network (CTN) is a Houston-based consulting firm that represents corporate clients in property tax matters across the nation. As a property owner, a high percentage of your company's gross revenue goes to pay ad valorem taxes, and a significant amount of your company's time is spent examining these costs. **Our goal is to manage and reduce your company's property tax expenditures so that you save money and valuable time.** Working independently or as an extension of your tax department, we combine the advantage of an extensive market database with our tax consultants and appraisers who are experienced in minimizing property tax liabilities.

In this highly specialized ad valorem tax field, there is no substitute for experienced and qualified consultants who meet face to face with representatives of the taxing authorities. Our staff possesses over 100 years of combined experience in property tax consulting and is skilled in representing various types of properties that include industrial facilities, apartment complexes, hotels, motels, office buildings, shopping centers and raw land. Also, our **consultants are experts in both industrial and commercial business personal property.** The combined value of properties represented by CTN exceeds one billion dollars.

We employ professional integrity in decision-making and design individual solutions to meet your specific needs. Property taxes are governed by the respective state's Property tax code (a very complex document which defines how the respective appraisal districts arrive at their values). **The tax code is always undergoing changes and modifications that need to be continually monitored. Our staff is on the cutting edge of these changes and we utilize them to achieve the best results possible.**



## **PURPOSE**

**The purpose of Commercial Tax Network is to design and implement a superior ad valorem tax program for your company, granting savings in the taxes you pay on real estate and/or personal property. To accomplish this purpose, CTN takes action in the following ways:**

We provide well trained, qualified tax specialists to work directly on your behalf and with your personnel.

We prepare a complete analysis of your tax requirements, evaluate it for legitimate assessments and curtail excessive obligations imposed by taxing authorities.

We provide personal negotiation of your property tax value assessments with local authorities.

We assist in the continuing administration of your ad valorem tax program.

## **BENEFITS**

**The benefits sought by Commercial Tax Network in preparing your tax program may be summarized as follows:**

- **CTN helps your company maintain good community relations while defending your rights as a taxpayer.**
- **By choosing CTN to work on reducing your tax obligations, it frees your staff to concentrate on important internal business matters.**
- **CTN determines the lowest appropriate evaluation for your taxable property, insuring you pay only your fair share of taxes.**
- **In minimizing your ad valorem tax liability, your company can experience significant and expanded profitability.**
- **With CTN directing your property tax program, your company will notice increased productivity, more focus on your business and a greater profit margin.**



## **METHODOLOGY/ BUSINESS PROCESS**

**To create a responsive, accountable, and economical tax program for your company, Commercial Tax Network has a solid business practice that ensures quality control throughout the entire course of the appeal process.**

### **STEP (1) On Site Inspection:**

Commercial Tax Network (CTN) conducts personal, on site inspection of physical facilities. This includes taking pictures of the property and addressing all of the client's issues. CTN will document all deferred maintenance and collect measurements to assist in the cost evaluation and appraisal process of the property. CTN will inspect the property for economic and physical obsolescence, examine inventory values for maximum allowable credits, inspect other properties to be included as comparables and request all evidence used by the appraisal district to arrive at their assessed value. All of the information is captured into our comprehensive database program (See item 28.0, page 11). CTN believes that specific, quantitative, on site inspections are the best way to net the greatest results from appraisal districts, using first hand knowledge of the subject property to our advantage.

### **STEP (2) Data Analysis and Collection:**

CTN will request, analyze and enter relevant data into our comprehensive database program, i.e., rent rolls, profit and loss statements, maintenance records, personal property asset lists, personal property rendition information and appraisal records. This information is analyzed to determine possible problems with assessments and to attain optimum strategies which address the relevant issues and ultimate value reduction options. All of the information collected from CTN's clients is treated in a confidential manner.

### **STEP (3) Create Consultant Report/Appeal Summary:**

CTN's Consultants employ all four approaches to lowering property value to determine the optimum appeal strategy. CTN determines assessment values by using 1) the income and expense approach; 2) the tax comparable approach; 3) the sales comparable approach, and 4) the cost and replacement approach. By using CTN's database program the consultant will generate an Appeal Summary Report and an Income and Expense Analysis Report to be used as evidence during the appeal negotiations with assessment authorities.

### **STEP (4) Senior Consultant Evaluation of Appeal Strategy:**

CTN's Senior Consultants will evaluate all of the data collected, to determine a primary and secondary strategy to establish CTN's recommended value. CTN will prepare and file real estate and/or personal property tax protests/renditions on the property owner's behalf in the

event the preliminary assessed values are higher than CTN's recommended value.

**STEP (5) Informal Hearing Process:**

CTN's Consultants will conduct an aggressive, informal negotiation of value with local tax assessing authorities, using the primary and secondary strategies as well as the recommended value approved by a Senior Consultant. If the consultant is unable to lower the informal value to our recommended target value then the Consultant will request a formal hearing to be scheduled.

**STEP (6) Formal Hearing Process:**

CTN's Senior Consultants will reassess any new relevant data used by the local tax assessing authorities. If the Senior Consultant determines that an adjustment to CTN's original recommended value is warranted, he will then collaborate with CTN's Account Manager for final approval of the new recommended value. After approval from the Account Manager, the Senior Consultant will appeal unfair valuations and conduct an aggressive in person negotiation with the Appraisal Review Board. In the event that negotiations with the Appraisal Review Board do not come to an agreeable assessed value, the Senior Consultant will confer with the Account Manager to determine if legal action should be pursued to appeal the unfair valuation. The Account Manager will contact the property owner to discuss possible filing of litigation against the Appraisal District.

**STEP (7) Litigation Process:**

If necessary, CTN will assist in the Litigation process.

**STEP (8) Lessons Learned/Information Capture:**

CTN will incorporate any new techniques employed by the appraisal district, as well as new sales and tax comparables. We will include all sales transactions related to the client's property into our database programs. In doing so, the most up-to-date information is available to be used in our property evaluation process to yield the maximum tax reduction for our clients.

**STEP (9) Generation of Tax Savings Reports/Invoices:**

CTN will generate the necessary invoices based on the value reduction issued by the Appraisal District and forward to the client for payment. In addition, the client's property tax savings reports will be generated when necessary.



## **SERVICES AVAILABLE**

**Commercial Tax Network performs these services for our clients:**

- Real Estate Assessment Appeals
- Informal Property Tax Hearings
- Formal Property Tax Hearings
- Property Tax Litigation Support
- File Freeport Exemptions
- 1031 Exchange
- Compliance
- Commercial and Residential Appraisal Reports
- Audit property records for accuracy & fair valuation
- Audit Asset Lists for Accuracy
- Eliminate Double Assessments
- Negotiate fair & equal valuation with Appraisal District
- Tax Estimate Reports
- Cost Segregation
- Tax Consulting Reports
- Homestead Exemptions
- Determining Eligibility and Filing for Exemptions
- Determining Eligibility and Filing for Binding Arbitration
- Filing Property Returns/Renditions
- Annual Reports
- Roll-Back Assessment
- Personal Property Representation
- Industrial Property Representation
- Residential Property Tax Representation
- Assistance on Prorations for Commercial Properties
- Tax Estimates for Budgets
- Change of Ownership with Tax Office



**Partial List of Results Affected by Commercial Tax Network:**

<b><u>AREA:</u></b>	<b>REDUCTION:</b>	<b>TAX SAVINGS:</b>
<b><u>COMMERCIAL</u></b>		
FM 1960	1,278,180	\$34,446
GREENWAY	2,222,810	\$60,779
MIDLAND	5,600,000	\$157,360
NORTH BELT	2,174,000	\$60,174
NORTH BOROUGH	2,113,550	\$58,658
SOUTHEAST	712,000	\$18,013
SOUTHWEST FREEWAY	843,400	\$23,061
WEST LOOP	1,911,870	\$54,258
WESTCHASE	1,313,580	\$36,780
<b><u>APARTMENTS</u></b>		
DALLAS	1,387,630	\$38,853
FLORIDA	3,853,710	\$107,903
FONDREN SOUTHWEST	1,825,340	\$49,840
GREENWAY	1,724,720	\$48,292
NASA	2,099,640	\$30,865
NORTH	1,456,920	\$40,793
SOUTHWEST	1,103,890	\$30,908
WEST HOUSTON	1,604,000	\$32,630
<b><u>LAND</u></b>		
BEECHNUT	2,476,000	\$83,430
BELTWAY 8	1,466,360	\$38,565
BISSONNET	1,284,740	\$36,937
HWY 6	1,547,900	\$32,196
I-10 & BARKER CYPRESS	2,548,480	\$47,656
NORTH	1,730,530	\$48,456
SAM HOUSTON PKWY	1,337,980	\$37,463
<b><u>INDUSTRIAL</u></b>		
EAST, PERSONAL PROP.	2,326,820	\$64,897
NORTH, PERSONAL PROP.	10,434,110	\$292,155
NORTH, SAM HOUSTON	1,834,810	\$51,374
NORTHEAST, PERSONAL PROP.	1,483,300	\$41,532



**CTN represents over 1900 clients; below is a partial list of our clients:**

Allright Auto Park

Sun Development, Inc.

Associated Imports

Tarantino Properties

Atlantic Machine Tool

Tomball Hospital Authority

Brake Check – Peveto Companies

Coastal Securities

Elliot Support Systems

Holiday Inn

KLBL Radio Station – SIGA Broadcasting

L & L Properties

Lochinvar Golf, Inc.

Vista Healthcare

Miyako Restaurants

Mulligans Golf Course

Newco Management

RiteAid Corporation

Schiller Properties

Summit Steel Fabricators





## Apartments

In dealing with apartments we take into consideration the overall marketability of your property using several different approaches and conduct a field inspection, ensuring that your property is fairly and equally assessed. **Below are a few case studies detailing how we saved apartment owners thousands of dollars in property taxes.**



### APARTMENT CASE STUDY 1

**CTN saved Newco Management Company \$82,092 in Taxes for Willowick Apartment Complex in Just 2 Years**

#### **Client Profile**

Newco Management Company has been a client of ours since 1996. We contacted them as a result of market research done in the area surrounding their property indicating that their property was over assessed. They allowed us to correct an excessive valuation on this property, Willowick Apartment Complex. As a result of our success, Newco entered the rest of their entire portfolio of properties into our contract, including properties in California, Florida, Georgia, Virginia, Texas, Colorado, North Carolina, and South Carolina.

#### **Problem**

This apartment complex is located near an exclusive residential area of Houston. Prior to our representation of the project, the value had always been overstated. It was split into two smaller accounts for only one project and its classification was incorrect. In addition, the average unit size is considerably larger than any other similar properties which resulted in the appraisal district overstating the effective rental rates and expenses.

#### **Solution**

First we combined the two separate accounts into one account with a total value of \$8,093,600. We protested the value using the actual income, physical information concerning functional problems, and used tax comparables evaluating the subject against property classified comps. We successfully reduced the value to \$6,368,880 for a tax savings of \$47,653.

During the years, we have kept their values low with the exception of the 2001 tax year. We were forced to recommend litigation to receive a fair value. During the course of the lawsuit we included the 2002 tax year. The actual tax savings for those years are as follows:

2001			
Noticed Preliminary Value	\$12,112,400		
Final Value in Appeal	\$11,180,000	Tax savings of \$27,080	
Lawsuit Final Value	\$10,175,000	Tax savings of <u>\$29,774</u>	
	Total Yearly Savings		\$56,854
2002			
Noticed Preliminary Value	\$11,651,900		
Final Value in Appeal	\$11,651,900	Tax savings of \$00,000	
Lawsuit Final Value	\$10,800,000	Tax savings of <u>\$25,238</u>	
	Total Yearly Savings		\$25,238
	Total 2 year savings		\$82,092

The success of the lawsuit was a combination of Actual Income calculations and Uniform and Equal calculations per the Texas Property Tax Code. According to Newco's internal appraisal, the actual market value is significantly higher than our successful efforts arriving at the above assessed values.

**Newco Management Company, LLC**  
6320 Canoga Ave., Ste. 1430  
Woodland Hills, CA 91367

January 5, 2005

RE: Property Tax Consulting Firm Commercial Tax Network

To Whom It May Concern:

I have read the Case study above and it is accurate. In addition to the above property, Commercial Tax Network has successfully represented our entire portfolio of U.S. properties for many years. Each property in our portfolio presents its own specific problematic issues. In every instance CTN has exceeded well above and beyond our expectations of quality of service. As a property management firm, we receive constant solicitation from other Property Tax Consulting firms offering to handle our property tax reductions, but due to the confidence we have established in Commercial Tax Network, we have turned away every offer from other consulting firms.

Sincerely,

*Jacqueline Eusario*

Jacqueline Eusario  
Property Manager  
Newco Management Company, LLC



## **APARTMENT CASE STUDY 2**

### **CTN saved Millennium Interests \$44,515 in Taxes for Alvin Cedar Grove Apartments in a Single Year**

#### **CLIENT PROFILE**

Millennium Interests has been a client of CTN for more than 10 years. After our market research indicated that several of their properties was excessive, we contacted them and they agreed to allow us to attempt to correct the error in valuation. Subsequently, they asked us to represent them on additional properties. Since then, we have continued our relationship in minimizing their portfolio.

#### **PROBLEM**

The subject of this case study is an apartment complex in the city of Alvin, Brazoria County, TX. The Appraisal District previously valued the complex during the 2003 tax year at \$2,091,420; they proposed a new 2004 valuation at \$3,524,820. This was a significant increase over the prior year's taxes.

#### **SOLUTION**

After analyzing their actual income and expenses and other pertinent data, CTN filed an appeal. A complete analysis of the income indicated a value of approximately \$2,615,000. This took into consideration market rents, occupancy and deferred maintenance.

Our extensive analysis of comparable assessments via the unequal appraisal approach made it clear that our property was singled out for this significant increase. Our research discovered that similar properties in the immediate area with similar physical characteristics indicated a value of \$2,260,000 for the subject property.

During the hearing and thru some aggressive negotiation, we agreed on a value of \$2,320,450. This was a reduction of \$1,204,370 in valuation for the subject property. This value reduction resulted in a **Tax Savings \$44,515.**



## Retail Centers & Office Buildings

Retail Centers and Office Buildings are faced with hefty property taxes assessed on owned and leased real estate, distribution centers, inventory, store fixtures, vehicles, and corporate facilities. Retailers must, in addition, process a high volume of fixed asset and inventory renditions, landlord reimbursements, and tax bills. Dealing with this heavy burden can be overpowering.



To aggressively tackle these issues, CTN offers a network of experienced tax negotiators to appeal soaring property values nationwide. CTN also offers highly efficient administrative service and technology solutions to provide innovative levels of dependability and control throughout all phases of the administrative processes. **Below are a few case studies exemplifying how we have saved office building and retail owners thousands of dollars.**

### OFFICE BUILDING CASE STUDY 1

**CTN saved Cummings Baccus Interests \$143,600 in Taxes for A Class Office Building in Midland, TX in a Single Year**

#### Client Profile

Cummings Baccus Interests has been a client of CTN since 1998. CTN became aware of their recently acquired portfolio from one of our Senior Consultants acquaintances. It was a portfolio of Wells Fargo owned office buildings throughout Texas. They asked us for help in managing the property tax function of the entire portfolio. Since then, we have continued our relationship in minimizing their portfolio with great success.

**Problem**

The subject of this case study is a high-rise office building in the central business district of Midland, TX. It was purchased in April 2001 for \$20,500,000. The appraisal district was aware of the purchase and reflected its sale in the 2001 increase in assessment. The Appraisal District previously valued the complex during the 2000 tax year at \$11,049,710; they proposed a new 2001 valuation of \$18,101,860. This was a significant increase over the prior year's taxes.

**Solution**

After analyzing their actual income and expenses, occupancy, market rents and other comparable assessments, CTN filed an appeal based on the Uniform and Equal approach to value. The new proposed value for the 2001 tax year showed a 63% increase over the previous year.

The data collected in our original analysis of similar Class A office buildings in the central business district reflected relatively unchanged assessments from the prior year. This caused an unequal assessment for our subject property in conflict with the Texas Property Tax Code.

In the administrative appeal we were moderately successful by securing a reduction of \$1,676,860 to \$16,425,000 or a tax savings of \$47,200. While this was a sizeable reduction, it still left the subject assessed significantly higher than comparable properties.

In review of the formal hearing results, CTN recommended a lawsuit to be filed against the appraisal office to compel them to correct this inequity. The property owner agreed with our analysis and requested CTN to pursue the matter to District Court.

The lawsuit was filed and CTN presented evidence to the appraisal office in support of our unequal appraisal. By agreed judgment, the value was reduced to \$13,000,000. This was an additional reduction of \$3,425,000 or \$96,406 in tax savings.

**Summary of Value reductions:**

<b>Total Preliminary Value:</b>	<b>\$18,101,860</b>
<b>Administrative Hearing Value:</b>	<b>\$16,425,000</b>
<b>Litigation Final Value:</b>	<b>\$13,000,000</b>
<b>Total One Year Reduction:</b>	<b>\$5,101,860 or \$143,600 in Total Tax Savings</b>

This case reflects CTN's commitment to our clients that we will champion our clients' interests until we are convinced that they are being treated fairly. Even though at first glance it appeared that the Preliminary Noticed value of \$18,101,860 was good compared to the sales price of \$20,800,000, our in-depth research uncovered the inequity that ultimately saved them \$143,600.



## **RETAIL CASE STUDY 1**

### **CTN saved David Gibbs Interests \$40,547 in Taxes for 1006 Long Point in Houston, TX in a Single Year**

#### **Client Profile**

David Gibbs has been a satisfied client of CTN since 1997. He owns a number of retail shopping centers, neighborhood centers, industrial properties and office buildings. As a result of our research in the area of the above mentioned property, we discovered the value was much higher than similar properties. We contacted him concerning this issue and he agreed to allow us to correct this problem. We were successful with this property and he gave us his entire portfolio of properties, of which we continue to represent today.

#### **Problem**

This center is an older center that in prior years had a major anchor tenant allowing the ownership to secure reasonably good tenants at the going market rent. However, the economics of the area changed and the anchor tenant moved out. This had a negative effect on the remainder of the center. There was a major cinema also in a portion that a couple of years later also moved out and was replaced by a dollar cinema.

#### **Solution**

In retail valuation, all approaches to value are analyzed. In addition to the traditional approaches (Cost, Market, and Income), the subject assessment is compared to other similar office buildings to determine the Uniform and Equal approach based on comparable properties with similar characteristics. Then the best approach for each situation is pursued. Retail properties are either income producing or owner occupied. The appropriate approaches are analyzed to determine the optimum avenue for the best reduction.

For most Retail properties, the income approach is typically used. The actual rents, expenses, CAM charges (if any) and occupancy rates are analyzed and compared to the market and appropriate cap rates are employed. After thorough inspection of the subject property for specific negative issues such as: deferred maintenance, functional problems and any other issues, all the data is assembled.

The appraisal districts records are reviewed to determine the method used to set their value and comparisons are made to our models. An appeal summary is generated from our proprietary system that contains all pertinent information to effect the lowest valuation and we proceed to the informal appeal.

If we are not satisfied with the informal results, we proceed with the formal board hearing, which is the completion of the administrative appeal process. If a favorable result is still not achieved, we will determine whether pursuing judicial remedies in district court would be feasible.



**Terry W. English**  
**Senior Tax Consultant \ Broker\ Appraiser**

**SERVICES**

- Ad Valorem tax protest
- Tax Litigation
- Compliance
- Real Estate Planning
- Brokerage
- Highest and best use analysis
- Expert witness in real estate tax appeals
- Commercial neighborhood and county wide valuation studies
- Appraisals and property tax projections

**EXPERIENCE**

- Is considered a leader by many in the Property Tax Consulting Industry and has reduced property values consistently by millions on dollars.
- Largest Value Reduction to date – over \$35,000,000
- Over 30 years of experience in property tax representation and consultation with the firms and agencies listed below.
- He has handled a variety of commercial properties including: apartments, shopping centers, office buildings, industrial properties, hotels, shopping malls, golf courses, and vacant land.

**PRIOR BUSINESS HISTORY**

Real Estate Tax Service Inc. - Senior Tax Consultant  
Strategies Asset Valuation & Management - Vice President  
Harris County Appraisal District - Senior Commercial Appraiser  
Brazoria County Appraisal District - Senior Appraiser  
Cole Layer Trumble Company - Senior Commercial Appraiser

**PROFESSIONAL ORGANIZATIONS AND AFILIATIONS**

**Affiliations:**

- Houston Partnership
- International Association of Tax Assessors
- National Apartment Association
- Texas Apartment Association
- Houston Apartment Association
- Georgia Apartment Association
- Atlanta Apartment Association
- Greater Houston Partnership
- Texas Association of Property Tax Professionals
- Houston Association of Realtors
- Residential Multiple Listing Service
- Commercial Multiple Listing Service
- National Association of Realtors
- Westchase Business Council
- Guest Speaker, Westchase Property Tax Seminar

**Licenses:** Texas Association of Property Tax Professionals  
Senior Property Tax Consultant  
Licensed Texas Real Estate Broker  
Real Estate Appraiser



**Harvey G. English**  
**Director of Appraisals / Broker**  
**Senior Property Tax Consultant**

**SERVICES:**

- Ad valorem tax protest
- Tax litigation
- Appraisals
- Real estate planning
- Brokerage
- Highest and best use analysis
- Expert witness in real estate tax appeals in Harris County
- Commercial neighborhood and county wide valuation studies

**EXPERIENCE:**

- Considered a leader by many people in the Property Tax Consulting industry and has reduced property values consistently by millions of dollars
- Largest value reduction to date – over \$10,000,000
- Active Licensed Real Estate Broker in the Houston area for 17 years, and Property Tax Consultant for more than 13 years.
- Mr. English has appraised and/or analyzed all types of commercial, industrial and residential properties.

**PRIOR BUSINESS HISTORY**

Texas Department of Transportation - Staff Appraiser  
Paul Knopp and Associates - Associate Appraiser (Commercial)  
English Realty - Sales Associate

**PROFESSIONAL ORGANIZATIONS AND AFFILIATIONS**

**Affiliations:**

- Houston Apartment Association
- Greater Houston Partnership
- Texas Association of Property Tax Professionals
- National Association of Realtors
- Houston Association of Realtors

**Licenses:** State Certified General Real Estate Appraiser  
Real Estate Broker's License - State of Texas  
Senior Property Tax Consultant  
Arizona Board of Appraisal





**R. Chuck Anders**  
**Senior Vice President / Property Tax Consultant**

**SERVICES**

- Ad valorem tax protest
- Tax litigation
- Highest and best use analysis
- Commercial, neighborhood and countywide valuation studies
- General Management
- Account Management

**EXPERIENCE**

- More than 4 years experience as General Manager and as a Property Tax Consultant with CTN
- Before CTN - 20 Years of experience in the sales, business development and marketing of Information Technology
- Extensive experience in the following positions:
  - President
  - Business Development Manager
  - Account Manager
  - Project Manager

**PRIOR BUSINESS HISTORY**

6 Years at FileNET Corporation as an Application Marketing Manager, Channel Solution Manager and Solution Sales Manager  
2 Years with Bentley Systems as Business Development Manager/Senior Account Executive, and Project Manager  
14 years at Global Information Technology Consultants, LTD, as President

**PROFESSIONAL ORGANIZATIONS AND AFFILIATIONS**

**Affiliations:**

- Houston Apartment Association
- Greater Houston Partnership
- Association for Information and Image Management (AIIM) International

**Licenses:** Property Tax Consultant



**Bruce Chambers**  
**Property Tax Consultant**

**SERVICES**

- Ad Valorem tax protest
- Comparable sales analysis
- Tax litigation

**EXPERIENCE**

- Has researched, gathered data and prepared Appeal Summaries for commercial, industrial and residential properties.
- Negotiated property tax protests with numerous Texas Appraisal Districts.
- More than 3 years of experience with property tax representation and consultation.

**PRIOR BUSINESS HISTORY**

Staff Property Tax Consultant for Commercial Tax Network

**PROFESSIONAL ORGANIZATIONS AND AFFILIATIONS**

**Affiliations:**

- Houston Apartment Association
- Greater Houston Partnership
- Texas Association of Property Tax Professionals

**Licenses:** Property Tax Consultant



**Gillian E. Cruvey**  
**Property Tax Consultant**  
**Outside Texas Coordinator**

**SERVICES**

- Ad Valorem tax protest
- Comparable Sales Analysis
- Tax Litigation
- Generating Topographic Maps
- Generating Flood Plane Maps
- Entering Property Data in Database

**EXPERIENCE**

- Negotiated property tax protests with numerous Appraisal Districts in and outside of Texas
- Has researched, gathered data and prepared Appeal Summaries for commercial, industrial and residential properties.
- More than 4 years experience as a Property Tax Consultant
- Preparing appeal summaries and all data needed for overview by consultants
- 2 Years Administrative Assistant Commercial Tax Network

**PROFESSIONAL ORGANIZATIONS AND AFFILIATIONS**

**Affiliations:**

- Houston Apartment Association
- Greater Houston Partnership
- Texas Association of Property Tax Professionals

**Licenses:** Notary Public  
Property Tax Consultant



**Timothy J. English**  
**Property Tax Consultant**

**SERVICES**

- Ad Valorem tax protest
- Comparable sales analysis
- Tax litigation

**EXPERIENCE**

- Has researched, gathered data and prepared Appeal Summaries for all types of commercial, industrial and residential properties.
- Negotiated property tax protests with numerous Texas Appraisal Districts.
- Has more than 6 years of experience with property tax representation and consultation.

**PRIOR BUSINESS HISTORY**

Staff Property Tax Consultant for Commercial Tax Network

**PROFESSIONAL ORGANIZATIONS AND AFFILIATIONS**

**Affiliations:**

- Houston Apartment Association
- Greater Houston Partnership
- Texas Association of Property Tax Professionals

**Licenses:** Property Tax Consultant  
Texas Real Estate Salesperson



**James Cecil English**  
**Property Tax Consultant**

**SERVICES**

- Ad Valorem tax protest
- Comparable sales analysis
- Tax litigation

**EXPERIENCE**

- Has researched, gathered data and prepared Appeal Summaries for commercial, industrial and residential properties.
- Negotiated property tax protests with numerous Texas Appraisal Districts.
- More than 3 years of experience with property tax representation and consultation.

**PRIOR BUSINESS HISTORY**

Staff Property Tax Consultant for Commercial Tax Network

**PROFESSIONAL ORGANIZATIONS AND AFFILIATIONS**

**Affiliations:**

- Houston Apartment Association
- Greater Houston Partnership
- Texas Association of Property Tax Professionals

**Licenses:** Property Tax Consultant  
Property Tax Law



**David Kroll**  
**Director of Information Technology**

**SERVICES:**

- Manage all IT aspects of the company
- Administer CTN server and network
- Administer CTN databases
- Administer CTN email
- Design, develop and support CTN custom software applications
- Maintain and develop company website
- Provide end-user support for all company employees

**EXPERIENCE:**

- Borland Delphi 3/4/5/6/7/2006 - 9+ years
- SQL Server Database Administration and Programming – 6+ years
- Database design, functionality, and usage - 6+ years
- HTML – 10+ years
- Web design and development – 10+ years
- Apache Web Server, JavaScript, CSS, Adobe Photoshop – 5+ years
- MS FrontPage, Dreamweaver - 5+ years
- Network support, Hardware, building custom PCs – 5+ years
- PHP Scripting, MYSQL web database - 4+ years
- Microsoft Server 2003 SBS, Microsoft Exchange – 3 years
- Macromedia Flash 5, XML, XSL – 2 years

**PRIOR BUSINESS HISTORY**

Kim Lighting - Technical Consultant  
Danzco. Dance Academy – Web Developer/Administrator  
MCYBA – Web Developer/Administrator  
Hit-Away Indoor Sports Facility – Web Developer Administrator  
Desktop Assistance, L.P. – Software Developer II  
TDCJ Human Resources – Programmer I/II  
Tejas Instruments, Inc. – Internet Technologies Programmer  
Vintage Sports Plaques – Jr. Programmer  
Sterling Trust Company – Programmer/Analyst