Larkin Hoffman

Adam J. Pabarcus

Shareholder

apabarcus@larkinhoffman.com
952.896.3225

Adam J. Pabarcus is a litigator and trial attorney at Larkin Hoffman. He focuses his practice on property tax appeals, helping taxpayers obtain fair taxes, tax savings, and refunds. He also practices in trust litigation, protecting the rights of trustees, beneficiaries, and individuals.

Services

- Property Tax Appeals
- Real Estate Litigation
- Real Estate

Representative Experience

Property Tax Appeals

Adam represents property taxpayers before the Minnesota Tax Court in appeals based on over-valuation, misclassification, and tax exemption. He can handle any type of property, including office buildings, corporate headquarters, retail, manufacturing warehouses, hotels, and multifamily.

Real Estate Litigation

Adam also represents clients in the enforcement of their property rights. His clients include developers, landowners, contractors, builders, landlords, and tenants. Adam leverages his trial experience in business litigation to provide his clients with the strategy to achieve his clients' goals.

Trial Experience

Adam has trial experience representing clients in court and in arbitration on a broad range of issues, including:

- First-chair pro bono trial before the Minnesota Tax Court to obtain an exemption from property taxes for client as an institution of purely public charity.
- Second-chair trial in probate court bringing an action on behalf of beneficiaries to remove the trustee for breach of fiduciary duties.
- Handle arbitration hearings for a large national bank defending against claims under the Equal Credit Opportunity Act.
- Handle arbitration hearing for a large national bank defending against a claim under the Electronic Fund Transfer Act.

- First-chair pro bono trial before the Minnesota Immigration Court to obtain asylum for client after being tortured for his political beliefs.
- Second-chair pro bono trial before the Minnesota Immigration Court to cancel the removal of client and keep her with her family in the United States.
- Handle pro bono jury trial in the Eastern District of Michigan on behalf of an inmate to protect his civil rights.
- Part of the team for two-week jury trial in Hennepin County District Court defending against claims for breach of contract, tortious interference with a contract, and usurpation of a business opportunity.

Education

- William Mitchell College of Law (J.D., magna cum laude, 2012)
  - Executive Editor, William Mitchell Law Review 2011
- University of Notre Dame (B.A., magna cum laude, 2007)

Bar/Court Admissions

- Michigan
- Minnesota
- U.S. District Court, District of Minnesota
- U.S. District Court, Eastern District of Michigan
- U.S. District Court, Western District of Michigan

Professional Affiliations

- Minnesota Supreme Court Historical Society President, 2025
- Minnesota Supreme Court Historical Society Board Member, 2017-present
- Institute of Real Estate Managers (IREM), 2024 - present

Recognition

- The Best Lawyers in America-Ones to Watch© - Alternative Dispute Resolution, 2021-present
- Minneapolis/St Paul Business Journal - "Twin Cities Finest" Honoree, 2021
- Super Lawyers -Rising Star, Business Litigation, 2015-2019
- William Mitchell Alumni Association - Distinguished Service Award

Clerkships

-

Minnesota Court of Appeals, Hon. Jill Flaskamp Halbrooks, 2011–2012

Property Tax

Property taxes are typically one of the largest operating expenses for commercial property owners, landlords, investors, asset managers and tenants. Any person or entity that has an interest in a piece of real estate has a right to appeal the taxes.

The most common issues leading to property tax appeals are disputes over the estimated fair market value of the property, the proper classification of the property and whether the property was assessed equally when compared to other similarly situated properties.

Larkin Hoffman has assisted clients in reducing and managing their property tax obligations for decades. We help assure our clients are being treated fairly and help them reduce their tax burden so they can reinvest that savings back into their business.

Our Team

Larkin Hoffman's property tax appeal team functions like a boutique firm with the resources, capacity and strength of a large firm. We bring valuation and litigation experience together which gives our team unmatched bench strength and depth to pursue the best outcomes for our clients.

Our Approach

We manage commercial property taxes through developing relationships, proactive management and collaborative valuation with assessors. We work to keep property taxes off our clients' minds by handling every part of the process.

Examine – Identify opportunities for adjustment

Pursue – Tailor strategy for optimal tax savings

Optimize – Manage your portfolio to maximize long-term value and efficiency

Filing Property Tax Appeals

Our property tax appeal attorneys file appeals in all Minnesota jurisdictions, gather required information and file all required statutory disclosures. We negotiate reductions in assessed value for all years under appeal, including future years, and litigate assessed values and other valuation issues.

Property Tax Management

We monitor property values and changes in properties and market conditions every year, keeping clients up-to-date on the fairness of assessed values and providing recommendations on whether to appeal the valuation of a particular property. We also have access to exceptional market data sources, including Redicomps, which is only available to licensed appraisers. Our attorneys work with developers to ensure that values are set correctly from the beginning of a project and throughout the process until the project is stabilized.

Costs and Timing

Our property review is completely free – we do not charge to review the prospects for appeal. Property tax appeals are typically handled on a contingency basis, so clients and owners are not responsible for legal fees unless we achieve a reduction.

- Filing fees for property tax appeals generally cost between $350 and $450 per year on each property.
- Generally, appeals take two to three years to complete.
- The deadline to file property tax appeals is April 30 in the year the taxes become payable.

Representative Clients and Properties

Commercial Property Owners	Property Managers	Investors

Developers	Corporate Headquarters or Office Buildings	National Retailers
Senior Housing or Assisted Living Facilities and Nursing Homes	Hotels	Shopping Centers
Funeral Homes	Multi-Family	Auto Dealers
Banks	Vacant Land	Special Use