CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE	**DOCKET NO: 700,625 DIV. K**
VERSUS	**19TH JUDICIAL DISTRICT COURT**
LOUISIANA EAST FIRST JURISDICTION COGIC f/k/a CHURCH OF GOD IN CHRIST LOUISIANA EASTERN FIRST JURISDICTION	**PARISH OF EAST BATON ROUGE**
	STATE OF LOUISIANA

JUDGMENT

This matter came before the Court for a Bench Trial on Tuesday, July 28, 2026, until Friday, July 31, 2026. Present in Court were: Michael J. Taffaro, *Attorney for City of Baton Rouge and Parish of East Baton Rouge on behalf of the Greater Baton Rouge Airport District* ("City/Parish") and Randall A. Smith, L. Tiffany Hawkins, and Roy Rodney, Jr., *Attorneys for Louisiana East First Jurisdiction COGIC* ("COGIC").

After considering the testimony of the witnesses, the exhibits introduced by the parties, and the applicable law, the Court evaluated the evidence presented at trial.

I. FACTUAL BACKGROUND

A. Procedural History

In October 2020, the City/Parish filed a Petition to expropriate 4.104 acres of Saintsville in connection with the Airport Expansion/Plank Road Project. The expropriated property was described by the City/Parish in its Petition as Parcel 1-5, Parcel 2-1, and Lot 3-B.

The City/Parish alleged that the compensation owed for the taking was approximately $175,587.00 as certified by its appraiser James Lieux, and review appraiser Michael J. Defelice. On October 16, 2020, this Court signed the Order of Expropriation, directed the City/Parish to deposit $175,587.00 into the registry of the Court, and authorized the City/Parish to enter and take possession of the expropriated parcels upon making the deposit.

The City/Parish deposited $175,587.00 into the registry of the Court on October 30, 2020, thus acquiring full ownership of the three (3) parcels pursuant to La. R.S. 48:445 ("Upon such deposit, title to the property and the property rights specified in the petition shall vest in the department and the right to just compensation therefor shall vest in the persons entitled thereto."). The Parties jointly stipulated that "[t]he date of the taking is October 30, 2020." Subsequently, the Court granted COGIC's motion to withdraw the deposited funds, acknowledging its reservation of rights to seek recovery to the full extent of any loss, as well as any other relief allowed by law.

COGIC then filed its Answer and Reconventional Demand on February 9, 2021, seeking additional just compensation, including but not limited to the fair market value of the land and improvements taken, severance damages to the remainders, replacement costs for the unique religious improvements, land upon which to construct them, and any other compensation or damages to the full extent of its loss. The City/Parish thereafter filed its Answer to COGIC's reconventional demand on March 9, 2021. Lastly, First Apostolic Church of East Baton Rouge Parish intervened in the proceeding, requesting acknowledgement of its vendor's lien and privilege on the Property and that any payment to COGIC be applied first to the outstanding balance owed.

B. Factual Background

The evidence established that COGIC, a Holiness-Pentecostal Christian denomination with more than 12,000 churches and 6.5 million members nationwide, has deep roots in Baton Rouge dating to 1910. COGIC's Louisiana East First Jurisdiction is the administrative seat of Louisiana and represents one of the larger edifices erected by a Black church in the State. As of the date of taking, COGIC was the owner of the Property known as Saintsville. At the time of the taking, Saintsville was improved with a religious campus and visible site improvements, including two (2) sanctuaries, classrooms, dormitories, office space, a warehouse, a gymnasium, and activity space. Each building served a specific purpose and utility and together were essential to COGIC's operations as the administrative seat of the Louisiana East First Jurisdiction of the Church of God in Christ. Saintsville's improvements are tailored to these special religious purposes and were fully operational prior to the taking with no functional obsolescence.

The evidence further established that Saintsville is an approximately thirty-acre property located at 8930 Plank Road, northeast of Hooper Road and Old Hooper Road, across from the Baton Rouge Metropolitan Airport and Runway 13-31. The parties testified that Plank Road is a four-lane arterial roadway with significant traffic count and provides excellent site visibility and easy access to other arterial roadways and the interstate.

As of the date of taking, Saintsville had significant frontage and visibility on Plank Road, and the buildings are oriented towards Plank Road. Drivers could reach Saintsville easily from the south by driving straight up Plank Road, which intersected with both Hooper Road and Airline Highway. Saintsville had two (2) concrete commercial driveways accessing Plank Road. Drivers could make right and left turns in and out of Saintsville's eastern driveway. Drivers could make right and left turns in and out of the western driveway until mid-2016, when the Plank Road median was extended and the City/Parish was advancing the Plank Road relocation.

As of the date of trial, the design of the interchange connections has not been approved by the Louisiana Department of Transportation and Development "DOTD", and the City/Parish has not received permission to build interchanges to tie in the relocated Plank Road to the State highway system. The City/Parish has completed construction of the portion of the relocated Plank Road for which Parcels 1-5 and 2-1 were expropriated. As of the date of trial, the City/Parish has not opened the relocated Plank Road to public travel or constructed any driveways to access COGIC's remaining property ("the East and West Remainders") on either the west or east side of the relocated Plank Road.

As of October 2020, the Project plans show that the relocated Plank Road would be constructed on Parcels 1-5 and 2-1, which are in the center of COGIC's Property. As constructed, the relocated Plank Road would split the Property into two (2) entirely separate parcels, the West and East Remainders. Thus, the only access to the East Remainder would be one twenty (20) foot driveway. The West Remainder would have one twenty (20) foot driveway on the relocated Plank Road and one existing driveway on the remaining segment of the former Plank Road between Saintsville and the Airport ("the Plank Remnant"). The Plank Remnant will dead-end near Saintsville's southwestern parking lot and will no longer be part of the State highway system. The Airport's perimeter fence will be constructed across Plank Road where it dead ends.

As a result of the taking, Saintsville lost its southwestern driveway; it is located entirely within expropriated Lot 3-B, now owned by the Airport. The Airport's perimeter fence will enclose Lot 3-B within the Airport's property. The Remainders' proposed driveways on relocated Plank Road were planned to be right-in/right-out only; left turns will be blocked by a planned median. Drivers who desire to go south after exiting the East Remainder would have to travel north some distance before making a J-turn through a median break. Drivers who desire to go north after exiting the West Remainder on the relocated Plank Road would have travel south on relocated Plank Road with no opportunity to turn around before reaching Hooper Road.

As planned, relocated Plank Road would dead end just beyond Robique Road, and drivers heading north on relocated Plank Road would be required to turn left at Robique Road and return to the original Plank Road.

II. LAW AND ANALYSIS

A. Effect of the Taking and Loss of Plank Road Access

Pastor Ronald Matthews testified concerning Saintsville's operations and the practical effect of the taking upon the Property. The Court found his testimony credible. Pastor Matthews explained that the taking is significant because Saintsville is losing direct access to a portion of its property. In particular, the taking includes the driveway providing direct access from Saintsville to Plank Road. The proposed Project involves a realignment of Plank Road, after which Saintsville will no longer have the frontage and direct access to Plank Road that it historically enjoyed. Access to the campus will instead be from the rear of the Property.

The Court finds this change significant. Although this proceeding involves a partial rather than a total taking, the determination of just compensation cannot be limited to the acreage physically acquired. Saintsville is an integrated special-use campus. Access, frontage, ingress and egress, internal circulation, and the relationship between the campus and Plank Road are characteristics affecting the usefulness and value of the remainder.

The Court also considered the testimony of City/Parish witness Toby Picard, a civil engineer employed by the DOTD. Mr. Picard testified that the State had not issued a permit for the relocation of Plank Road. That testimony further demonstrates the uncertainty surrounding future access and the ultimate configuration of the roadway. The Court therefore rejects the proposition that the effect of this acquisition may be measured solely by calculating the value of the land physically taken.

B. Expert Testimony

COGIC presented testimony from Bryan Piper concerning construction costs. The Court recognizes that Mr. Piper has not previously been qualified as an expert in Louisiana. The evidence established, however, that he has been qualified as an expert in construction-cost estimating in other jurisdictions. The Court considers that distinction in determining the weight of his testimony but does not find the absence of prior Louisiana qualification sufficient, standing alone, to disregard his construction-cost analysis. Mr. Piper estimated the total replacement construction cost of the Saintsville improvements at approximately $32,971,216. The Court considers Mr. Piper's testimony particularly in conjunction with the other valuation evidence rather than treating his construction-cost estimate as an independent determination of just compensation.

The Court then qualified Josh Karmon of KOR Group as an expert in real estate appraisal. The Court found his testimony credible and his methodology persuasive. Mr. Karmon characterized Saintsville as a ***special-use property***, meaning a property for which the market is limited. His characterization was not materially disputed; the City/Parish's own appraisal witness recognized the property as special use. Mr. Karmon did not reject the sales-comparison approach altogether. Rather, he applied different recognized appraisal methodologies to different components of the valuation.

For the vacant land, Mr. Karmon utilized a sales-comparison approach, as did the City/Parish. He valued the land actually taken at approximately $214,499. Significantly, that figure is essentially corroborated by the City/Parish's own valuation of approximately $215,000. The near identity of these figures provides substantial support for the reliability of Mr. Karmon's land analysis. For the improvements comprising the special-use campus, however, Mr. Karmon concluded that the cost approach provided the more appropriate methodology.

Mr. Karmon determined a replacement cost new of approximately $37,916,898 and deducted approximately $13,270,914 for depreciation. From his analysis, he arrived at a market value reflecting what a willing buyer would have paid for the property before the taking. The Court finds particularly important that Mr. Karmon's cost analysis did not simply equate construction cost with market value. His methodology expressly accounted for depreciation before determining value. Mr. Karmon further concluded that the market value of the property after the taking was approximately $8,485,821 and calculated total just-compensation at approximately $17.728 million.

Central to his opinion was the fact that this is a partial taking with consequences extending beyond the precise land acquired. Saintsville will lose its direct Plank Road access, and the remainder must therefore be evaluated in its post-taking condition. The Court also considered Mr. Karmon's testimony concerning highest and best use. In determining value, the Court does not consider Saintsville merely as acreage improved with eleven unrelated structures. Its existing improvements collectively function as the Louisiana headquarters of COGIC and constitute an integrated special-use religious campus.

The property's highest and best use analysis must therefore account for the physical possibility, legal permissibility, financial feasibility, and maximum productivity of the property. The Court finds persuasive the testimony recognizing the significance of the property's existing special-purpose improvements and their integrated use. This characteristic also illustrates the weakness inherent in attempting to value Saintsville principally through sales of properties that do not possess reasonably similar physical and functional characteristics.

The City/Parish presented James Lieux, a senior residential appraiser, whom the Court qualified as an expert in real estate appraisal involving eminent-domain matters. Mr. Lieux identified the three generally recognized approaches to property valuation and testified that he preferred the sales-comparison approach. Significantly, however, Mr. Lieux also agreed that Saintsville constitutes a ***special-use property***.

The Court finds that acknowledgment important because it confirms a fundamental premise of COGIC's valuation evidence: there is a limited market for a property such as Saintsville. The Court also considers Mr. Lieux's professional experience in determining the weight of his testimony. Mr. Lieux acknowledged that his eminent-domain work has been performed on behalf of governmental entities and that he has never testified on behalf of a landowner.

The Court does not find that an expert's work for governmental entities, standing alone, establishes bias. Nevertheless, an expert's professional experience and the perspective from which that experience has been obtained are appropriate considerations when the Court weighs conflicting expert opinions.

The City/Parish then presented Jo Richard of Architects Plus. The Court affords less weight to Mr. Richard's testimony. Having observed Mr. Richard, considered his testimony as a whole, and evaluated the basis for his opinions, the Court finds his testimony less credible and persuasive than that of the other experts. Mr. Richard relied principally upon the market in assessing the property's value. He further testified that the cost approach was the least reliable approach because, in his view, it failed to account adequately for depreciation.

The Court is not persuaded by that criticism as applied to the appraisal presented by COGIC. Mr. Karmon's analysis expressly included a substantial deduction for depreciation—approximately $13.27 million. Thus, to the extent Mr. Richard's criticism rested upon the proposition that a cost analysis necessarily fails to account for depreciation, that criticism does not adequately address the methodology employed in this case. The Court accordingly assigns his opinion less weight.

The City/Parish also presented Angela Lemoine-Lakvold, a real estate appraiser. Ms. Lemoine-Lakvold testified that she used the sales approach method as it would yield the highest evaluation of the property. She further testified that the cost appreciation is the least reliable because it does not adequately account for depreciation costs.

The City/Parish additionally presented Michael Graham, a review appraiser experienced in eminent-domain matters. Mr. Graham acknowledged that his eminent-domain testimony has been exclusively on behalf of the State and that he has never testified on behalf of a private landowner. As noted above, such experience neither disqualifies an expert nor, standing alone, demonstrates actual bias. It is, however, a factor the Court considers when determining the appropriate weight to assign competing expert opinions.

C. Comparative Credibility of the Experts

After hearing all the testimony and observing the witnesses during direct and cross-examination, the Court gives greater weight to COGIC's expert evidence. This determination does not turn on which party retained the witness. Rather, it results from the Court's assessment of the witnesses' experience, the breadth of their professional work, the methodologies employed, the assumptions underlying their opinions, and the extent to which those opinions were corroborated by other evidence.

The Court found significant that COGIC's witnesses testified concerning professional work performed for parties on both sides of property and valuation disputes. By contrast, the City/Parish appraisal witnesses acknowledged that their eminent-domain testimony had been exclusively or overwhelmingly performed for governmental entities—the City/Parish or the State—and not for landowners. That distinction does not establish that the City/Parish witnesses were dishonest. The Court does find, however, that the broader professional experience of COGIC's witnesses contributes to the persuasive weight of their testimony in this particular case. The areas in which the competing evidence converged are equally significant. Both sides recognized Saintsville as a special-use property. Both sides utilized a sales approach in evaluating vacant land. And the parties' respective valuations of the land actually acquired—approximately \$214,499 and \$215,000—were essentially identical. The principal disagreement concerns the valuation of the improved special-use property and the effect of the taking upon the remainder.

The Court gives diminished weight to the City/Parish's reliance upon its purported comparable sales. The usefulness of the sales-comparison approach depends upon the existence of properties sufficiently similar to the subject property to permit a reliable comparison. This requirement assumes particular importance where, as here, both sides agree that the property is a special-use property with a limited market. The evidence demonstrated that several of the properties relied upon by the City/Parish were materially different from Saintsville in use, improvements, size, physical characteristics, market circumstances, and/or functional utility.

Saintsville consists of an eleven-building headquarters campus containing two sanctuaries, residential dormitories, a fellowship hall, warehouse, gymnasium, event facilities, and related improvements. Sales of vacant land, conventional commercial property, schools or materially different religious properties cannot automatically be treated as reliable substitutes for a property of this character merely by making mathematical adjustments.

Adjustments can compensate for reasonable differences between genuinely comparable properties. They cannot make fundamentally dissimilar properties comparable. Accordingly, the Court finds that the City/Parish placed too much reliance upon sales that were not sufficiently comparable to Saintsville, and the Court assigns correspondingly less weight to the conclusions derived from those sales.

The Court finds the cost approach particularly probative under the circumstances presented here. The fact that Saintsville is a special-use property does not mean that replacement cost automatically establishes market value. It does, however, make the cost approach especially relevant where reliable comparable sales are scarce. Moreover, the cost approach utilized by COGIC's appraisal expert incorporated depreciation. The Court therefore rejects any suggestion that the methodology necessarily produces replacement cost without accounting for the age and condition of the existing improvements.

The Court also considers the substantial construction-cost evidence presented by Mr. Piper as corroborative of the premise underlying Mr. Karmon's analysis, while recognizing that Mr. Karmon's appraisal—not Mr. Piper's construction estimate—addresses the ultimate question of property valuation.

D. Severance Damages and Just Compensation

i. Applicable Law on Just Compensation

The City/Parish is responsible for the payment of just compensation for the taking. The City/Parish is authorized to expropriate property within its jurisdiction. La. R.S. 33:1321 *et seq*. Article I, Section 4 of the Louisiana Constitution of 1974 requires that, when an expropriating authority takes private property for a public purpose, it must pay just compensation "to the full extent" of the landowner's loss, which "shall include, but not be limited to, the appraised value of the property and all costs of relocation, inconvenience, and any other damages actually incurred by the owner because of the expropriation." La. Const. Art. I, § IV(B)(5); *see also Bayou Bridge Pipeline, LLC v. 38.00 Acres*, 2020-C-O1017 (La. 05/13/2021), 320 So.3d 1054.

The Louisiana Constitution of 1974 significantly broadened the measure of damages recoverable in expropriation cases so that landowners are entitled to any and all damages incidental to the taking. *State, DOTD v. Dietrich*, 555 So.2d 1355 (La. 1990). The phrase "full extent of the loss" means that the owner must "not only be paid the market value of property taken...but also that such an owner be put in as good a position pecuniarily as he would have been had his property not been taken." *State Through Dept. of Highways v. Constant*, 369 So.2d 699, 701 (La. 1979).

Just compensation is not limited to the market value of the property where an award of market value would be insufficient to compensate for the loss. *State, DOTD v. Dietrich*, 555 So.2d 1355, 1358 (La. 1990). The fact that the compensation award may exceed the market value of the property taken is "not constitutionally significant." *Constant*, 369 So.2d at 702.

Although Louisiana statutes offer some guidance in determining market value and severance damages to a landowner's remaining property, the Louisiana Constitution:

> does not specify how to fully compensate a landowner whose property is taken. Delegates to the Constitutional Convention explained that full compensation should include moving costs, costs to relocate, inconvenience, and loss of profits from takings of business premises. . . . Article I, Section 4, provides that the landowner should be compensated for "his loss" not merely the loss of the land.

State, Dept. of Transp. And Development v. Dietrich, 555 So.2d at 1358 (emphasis added) (footnotes omitted).

Louisiana law does, however, provide some guidance regarding the valuation date for determining the market value of the portion of the property that is expropriated and the measure of damage to the market value of the landowner's remaining property that was not expropriated. See La. R.S. 48:453. La. R.S. 48:453 provides, in pertinent part, that:

> A. The measure of compensation for the property expropriated is determined as of the time the estimated compensation was deposited into the registry of the court, without considering any change in value caused by the proposed improvement for which the property is taken.
>
> B. The measure of damages, if any, to the defendant's remaining property is determined on a basis of immediately before and immediately after the taking, taking into consideration the effects of the completion of the project in the manner proposed or planned.
>
> C. The owner shall be compensated to the full extent of his loss.

La. R.S. 48:453.

"Where the landowner challenges the amount deposited as just compensation for an expropriation, a greater value must be proven by a preponderance of the evidence." *City of Baton Rouge v. Mucciacciaro*, 2021-0656 (La. App. 1st Cir. 5/25/22), 342 So.3d 955, 963, *writ denied*, 2022-01172 (La. 11/1/22), 349 So.3d 2, citing *State, Dept. of Transp. & Dev. v. Restructure Partners, L.L.C.*, 2007-1745 (La. App. 1st Cir. 3/26/08), 985 So. 2d 212, 220, *writ denied*, 2008-1269 (La. 9/19/08), 992 So. 2d 937. "The question of what damages will appropriately compensate the landowner is one of fact. Such a determination is necessarily dependent on evidence presented by expert witnesses; however, the factfinder is not obligated to accept an expert's opinion in expropriation cases, since those opinions are not binding, but are advisory in nature." *Id.*

Just compensation includes the fair market value of the property taken based upon its highest and best use as of the date of the taking. *State v. St. Charles Airline Lands, Inc.*, 03-1292 (La. App. 5 Cir. 4/27/04), 871 So.2d 674, 682, *writ denied*, 04-1552 (La.10/1/04) 883 So.2d 992. "Fair market value is the price for property which would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances; it shall be the highest price estimated in terms of money which property will bring if exposed for sale on the open market with reasonable time allowed to find a purchaser who is buying with knowledge of all the uses and purposes to which the property is best adapted and for which it can be legally used." *West Jefferson Levee Dist. v. Coast Quality Const. Corp.*, 93-1718 (La.5/23/94), 640 So.2d 1258, 1272, citing La. R.S. 47:2321.

The fair market value is considered in the light of the property's best and highest use, which is the most favorable employment to which the property is adaptable and may reasonably be put in the not too distant future. *State, Department of Highways v. Rapier*, 246 La. 150, 164 So.2d 280, 282 (1964). Under the "highest and best use" doctrine, the landowner is entitled to compensation based on the potential use of the property, even though the property is not being so utilized at the time of the taking, if the landowner can show that it is reasonably probable that the property could be used for that purpose in the not too distant future, absent the expropriation and the project for which the property was expropriated, and provided such use would have an effect on the price the buyer is willing to pay. *State, Pontchartrain Levee District v. St. Charles Airline Lands, Inc.*, 03-1292 (La. App. 5 Cir. 4/27/04), *writ denied*, 2004-1552 (La. 10/1/04), 883 So.2d 992.

When rendering opinions of market value, appraisers typically employ one or more of the "three generally accepted appraisal techniques: (1) the market approach; (2) the cost approach;

and (3) the income approach." *See Exxon Pipeline Co. v. Hill*, 2000-2535 (La. 5/15/01); 788 So.2d 1154, 1162 (briefly describing the three approaches).

"The specific formulas of valuation developed by the courts are all designed to assure that the condemnee is compensated to the 'full extent of his loss.' These formulas are all means to this end; there is no artificial formula by which alone such compensation may be determined." *Exxon Pipeline Co. v. Hill*, 2000-2535 (La. 5/15/01); 788 So.2d 1154, 1162.

Louisiana courts agree that:

> All of the tools of evaluation, including the determination of highest and best use, the study of comparables, cost of structure and depreciation studies, and income analysis, are only means to fixing just and adequate compensation. No one of these tools is an end in itself.

State, Through Dept. of Highways v. LeBlanc, 388 So.2d 412, 416 (La. App. 1st Cir. 1980) (citation omitted), quoting *State, through Department of Highways v. Crow*, 286 So.2d 353 (1973); see also *State, Through Dept. of Highways v. LeBlanc*, 388 So.2d 412, 416 (La. App. 1st Cir. 1980) (citation omitted) ("Clearly, no one particular mode of evaluation is etched in stone. All have the same end - just compensation."). Ultimately, "[t]he determination of what amount will constitute the full extent of the owner's loss depends on the facts of each case and the uniqueness of the thing taken." *State, DOTD v. McKeithen*, 42,830 (La. App. 2 Cir. 2/20/08), 976 So.2d 832, 839.

Louisiana jurisprudence recognizes that comparable sales may not be available when a property is a "special use" property. In that event, the cost approach is the most appropriate method of estimating the value of expropriated property and what is "normally done." *See, e.g. Board of Comm'r of the Tensas Basin Levee Dist. v. Crawford*, 98-1605, 98-1606 (La. App. 3 Cir. 4/21/99); 731 So.2d 508, 516, *writ denied*, 99-1475 (La. 9/3/99); *see also Edmiston v. Louisiana Riverboat Gaming P'ship*, 52,948 (La. App. 2 Cir. 9/9/19), 278 So. 3d 1113, 1123, *aff'd* on rehearing, 52,948 (La. App. 2d Cir. 9/19/20), 316 So.3d 1239 (finding that appraiser properly applied only the cost approach); *State DOTD v. McKeithen*, 42,830 (La. App. 2d Cir. 2/20/08), 976 So.2d 832 (trial court properly accepted appraiser's cost approach as reliable evidence of value of older special use property).

"Special purpose properties are typically limited-market properties which have few potential buyers at a given time due to their specialized use, and often include manufacturing plants, railroad sidings, research and development properties, museums, schools, houses of worship, theaters, and sports arenas." The Appraisal of Real Estate at 27-28, 271 (13th ed. 2008).

There is no dispute that a religious campus like Saintsville is a special purpose property by definition.

ii. Applicable Law on Severance Damages

The "measure of damages … to the defendant's remaining property" is commonly termed "severance damages" and is described as "those compensable damages that flow from the partial expropriation of a tract of land, i.e., the difference between the value of the remaining property before and after the taking." *State, Department of Transp. and Development v. Restructure Partners, L.L.C.*, 2007-1745 (La. App. 1st Cir. 3/26/08), 985 So.2d 212, 221, *writ denied*, 2008-1269 (La. 9/19/08), 992 So.2d 937.

"The most commonly accepted and used approach for determining the amount of severance damages is the 'before and after' method of appraisal." *Restructure Partners, L.L.C.*, 985 So. 2d at 221. This method comports with La. R.S. 48:453 by first valuing the property before the taking, without consideration of any project influence in value, and then valuing the property immediately after the taking, considering the impact of the Project as if it has been constructed in the manner proposed or planned. *See* La. R.S. 48:453(B) ("The measure of damages, if any, to the defendant's remaining property is determined on a basis of immediately before and immediately after the taking, taking into consideration the effects of the completion of the project in the manner proposed or planned.").

Severance damages include damages due to loss of access, lost parking, lost visibility, loss of privacy and appeal, or other damage. *See, e.g. State, DOH v. Carso*, 261 So.2d 682 (La. App. 2 Cir. 1972); *State, DOTD v. Regard*, 567 So.2d 1174, 1177 (La. App. 3rd Cir. 1990) (and cases cited therein); *State, DOH v. Bray*, 511 So.2d 1300 (La. App. 2 Cir. 1987); *State, DOH v. Roland J. Robert Distributor, Inc.*, 405 So.2nd 1174 (La. App. 1st Cir. 1981); *State, Dept. of Highways v. Bland*, 355 So.2d 283, 286 (La. App. 2 Cir. 1989); *State, DOH v. Luling Industrial Park, Inc.*, 443 So.2d 672, 677 (La. App. 5 Cir. 1983).

In determining severance damages under La. R.S. 48:453(B), "[t]he appellate decisions of this state have consistently recognized that the loss of access is a critical factor in the evaluation of damage to property caused by a partial expropriation." *State, DOTD v. Regard*, 567 So.2d 1174, 1177 (La. App. 3rd Cir. 1990) (and cases cited therein).

iii. Analysis of Relevant Law to the Facts of This Case

The Court finds that just compensation is not limited to the approximately $215,000 value of the property physically acquired. That figure represents only one component of the constitutional inquiry. This is a partial taking, and the Court must consider the effect of the acquisition upon the property remaining in COGIC's ownership. That consideration is especially important here because the taking eliminates Saintsville's existing driveway and direct Plank Road access and alters the relationship between the campus and the roadway.

The Court finds that severance damages are an essential component of total just compensation where the evidence establishes a diminution in the value of the remainder caused by the taking. The relevant inquiry is not merely whether COGIC can continue conducting church services somewhere on the remaining property. Nor is the question simply whether the eleven buildings will physically remain standing. The question is the value of the remainder after the taking compared with its value before the taking, considering the consequences of the acquisition.

A property may remain physically usable while suffering a substantial reduction in value. Here, the Court must consider the loss of direct Plank Road access and frontage, the relocation of access to the rear of the property, the effect upon ingress and egress, circulation throughout an eleven-building campus, and the continued functionality and desirability of the property as the Louisiana headquarters of COGIC.

Those consequences are particularly important because Saintsville is an integrated special-use property. The value of such a campus cannot reasonably be determined by examining the square footage physically acquired while ignoring how the acquisition affects the operation and value of the whole. Considering the totality of the evidence, the Court gives greater weight to the valuation evidence presented by COGIC. The Court finds persuasive Mr. Karmon's identification of Saintsville as a special-use property; his use of the sales-comparison approach for the vacant land; the remarkable consistency between his approximately $214,499 land valuation and the City/Parish's approximately $215,000 valuation; his use of the cost approach for the specialized improvements; his express deduction for depreciation; and his analysis of the value of the remainder following the taking.

By contrast, the City/Parish's reliance on materially dissimilar comparable sales understates both Saintsville's distinctive character and the economic effect of the taking on the remainder. Accordingly, in determining just compensation, the Court considers not only the value of the land physically acquired but also the proven severance damages resulting from the diminution in value of the remainder, including the consequences associated with the loss of Saintsville's direct access and frontage to Plank Road.

The constitutional measure of just compensation requires consideration of the property as it existed before the taking and the value of what remains afterward. On the evidence presented, the Court finds that the impact of this taking extends materially beyond the boundaries of the acreage physically acquired.

For these reasons:

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that there be judgment in favor of Defendant/Plaintiff-in-Reconvention, COGIC, and against Plaintiff/Defendant-in-Reconvention, the City/Parish, and finds that the City/Parish failed to deposit sufficient just compensation for COGIC's losses caused as a result of the City/Parish's expropriation of COGIC's property, the court finding that just compensation to be paid by the City/Parish to COGIC is $17,728,323.00, which is the sum of the following:

(a) $214,499.00 owed for Parcels 1-5, Parcel 2-1, and Lot 3-B; and

(b) $17,513,824.00 owed for severance damages to COGIC's remainder property.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, pursuant to La. R.S. 48:455, COGIC is additionally entitled to judicial interest on the difference between the amount of the deposit, $175,587.00, and the total amount of compensation due and payable, from February 9, 2021, until paid.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court expressly reserves judgment regarding COGIC's claims for attorneys' fees, expert fees, and costs and will consider COGIC's claims, and quantify any amounts found to be due, via post-judgment proceedings following COGIC's filing of a Motion to Quantify.

THIS DONE, READ AND RENDERED in chambers at Baton Rouge, Louisiana, this 26th day of August 2026. A separate judgment shall be signed in accordance with this ruling upon its filing and submission to the Court.

Eboni J. Rose

HONORABLE EBONI JOHNSON ROSE
JUDGE, 19th JUDICIAL DISTRICT COURT