



## Kevin M. Clyne, CRE

### Partner

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Kevin M. Clyne is a partner in the firm's corporate department, engaging exclusively in property tax and eminent domain matters.

He has been a property tax attorney for his entire 24-year legal career, starting with one of the largest commercial tax certiorari firms in New York State while still in law school. During this time, he has advised both institutional and non-institutional real estate participants in property tax due diligence matters, successfully handled property tax appeals for virtually every asset type in every corner of New York State (with a focus on the NYC metropolitan and suburban areas), served as national property tax manager for a billion dollar retail warehouse owner/operator, and managed the eminent domain practice at each firm with which he has been associated.

Kevin has been asked to provide commentary on property tax issues to *Newsday*, *The Long Island Business News*, *Crain's New York*, *The New York Real Estate Journal*, *The Albany Times Union* and *The Hudson Valley Press*.

Kevin has been an active trial attorney and litigator on issues of statewide importance, such as the proper valuation of big box retail properties and super regional malls, nursing and health care facilities and institutional self-storage facilities. He has argued before the highest courts in New York State, and when necessary, has drafted and successfully advocated for the passage of legislation protective of his clients' interests.

In 2021, Kevin was invited to join the prestigious Counselors of Real Estate and holds the CRE designation.

#### **Areas of Concentration:**

- Commercial Property Tax Certiorari and Property Tax Advisory
- Eminent Domain

## Practices

- Corporate
- Real Estate Property Tax Challenges
- Tax Assessment, Eminent Domain and Property Valuation
- Complex Real Property Tax Issues
- Eminent Domain

## Bar Admissions

- New York

## Education

- J.D., Hofstra University School of Law, 1999, Law Review
- B.S., Loyola University Maryland, *cum laude*, 1996

## Professional and Community Activities

- Member, Tax Certiorari and Condemnation Committee, Nassau County, Suffolk County, Westchester County, City of New York Bar Associations
- Member, Annual Property Tax Symposium Committee (2013-2021) and Chair, IPT Property Tax Symposium (2016), Institute for Professionals in Taxation
- Member, Long Island Real Estate Group
- Past Co-Chair, ALI Housing Task Force, Action Long Island
- Past President and Chairman, Advancement for Commerce, Industry and Technology (ACIT)
- Board Member, New York Condemnation Conference
- Designated Counselor of Real Estate (CRE)

## Speaking Engagements

- “The Purpose of the Appraisal and the Impact on Discovery.” Institute for Professionals in Taxation, June 2023
- “Is It Over? Hospitality and Other Assets in Post Pandemic Times.” Institute for Professionals in Taxation, November 2022
- “Understanding Property Taxes on Long Island and What To Do About Them.” Advancement for Commerce Industry and Technology, January 2020
- “How to Overcome Gamesmanship and Get a Fair Value.” Institute for Professionals in Taxation, November 2019
- “Turning the Tables on Assessors and Taxing Jurisdictions Who Bring ‘Recent Sale’ and Other Reverse Appeals.” Institute for Professionals in Taxation, June 2017

- “Appraising the Appraiser: Appraisal Review Tips for the Non-Appraiser.” Institute for Professionals in Taxation, November 2012
- “Understanding Kelo and the New Public Purpose Doctrine.” New York Condemnation Conference, June 2005

## Honors and Awards

- Long Island Business News, 2019 -2021, Who’s Who in Real Property and Tax Certiorari Law
- Long Island Business News, 2021, Who’s Who in Commercial Real Estate Law
- Long Island Business News, 2014, Leadership in Law
- Long Island Business News, 2012, Top 40 Under 40

## Publications

- “More Bitter than Sweet: Anti-Landlord Rent Reform Will Drive Property Tax Reductions.” New York Real Estate Journal, 8/6/19 (co-authored with David Wilkes)
- “Can We Talk Value Please?” IPT Insider, July 2018.
- “A Look at the Unmatched Complexity of New York’s Property Tax System.” New York Real Estate Journal, 9/21/21 (co-authored with David Wilkes)