



## Michael G. Hrankiowskyj

### Partner

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Michael G. Hrankiowskyj is a partner in the firm's Tax Assessment, Eminent Domain, and Property Valuation department where he focuses his practice on real estate tax issues affecting commercial and utility properties. He helps clients in New York and New Jersey reduce their property tax liability, and he also assists clients in obtaining exemptions and abatement benefits.

Michael has successfully negotiated substantial property tax reductions before the New York City Tax Commission, Nassau County's Assessment Review Commission, the Tax Court of New Jersey, and other administrative and judicial venues throughout New York. His clients include telecommunication companies, water companies, gas transmission companies, commercial banks, large warehouse and distribution facilities, and owners of mixed-use rental properties and owner-occupied properties throughout New York and New Jersey.

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

- Property tax appeals
- Property tax exemptions and abatements

## Practices

- Tax Assessment, Eminent Domain and Property Valuation
- Complex Real Property Tax Issues
- Eminent Domain
- Real Estate Property Tax Challenges
- Banking and Financial Services
- Energy, Renewables and Utilities
- Right-Of-Way (ROW)/ Easement

- State and Local Tax (SALT)

## Industries

- Real Estate

## Bar Admissions

- New York
- New Jersey

## Education

- J.D., Albany Law School, 2006
- B.A., University at Albany, 2004

## Representative Experience

- Achieved settlement to provide over \$750,000 in benefits for garage work center in Manhattan, New York.
- Achieved settlement to provide over \$2,000,000 in benefits for a telecommunications company for cell sites throughout New York City.
- Achieved settlement to provide over \$550,000 in benefits for a commercial condominium in Manhattan.
- Achieved settlement to provide over \$700,000 in benefits for a credit union in Nassau County.
- Achieved settlement to provide over \$1,000,000 in benefits for a warehouse in Queens, New York.
- Achieved settlement to provide over \$100,000 in benefits for a bank branch in Bayonne, New Jersey.
- Achieved settlement to provide over \$600,000 in benefits for research and development facility in Suffolk County
- Obtained property tax exemptions for schools, churches, and charitable organizations.
- Assisted clients in obtaining construction abatements for commercial properties throughout New York City.

## Professional and Community Activities

- Member, New York City Bar Association, Condemnation, and Tax Certiorari Committee, 2011–2018
- Member, Nassau County Bar Association, 2017–2018
- Member, New Jersey Bar Association, 2016–2018