

A photograph of two hands hovering over a miniature house model on a desk. The house is white with a grey roof and four windows. To the left of the house are keys, and to the right is a silver pen. The desk has papers with the words 'IN' and 'CE' visible. The background is a blurred office setting.

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WHO'S WHO
2022

*Real Property & Tax
Certiorari Law*

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WHO'S WHO

in Real Property & Tax Certiorari Law

has extensive experience in the specialized field of real property assessment valuation, appeal and advocacy, on behalf of commercial property owners in all aspects of real property tax litigation and condemnation law.

Guerriero has successfully litigated complex commercial property tax appeals in counties, towns, villages and cities throughout New York State, obtaining property tax refunds and reductions for a wide array of property types from shopping centers and big box stores, retail chains, banks, office, industrial and manufacturing plants, golf and country clubs, multi-family residential, condominiums and cooperatives. Additionally, Guerriero has represented claimants in eminent domain proceedings in the Court of Claims and New York State Supreme Court.

Guerriero offers practical management guidance for the property tax component of portfolio's for nationwide and local property owners. He advises on the real estate tax consequences of acquisition, sales, leasing, exemptions and abatements, and municipal tax incentives, including payments-in-lieu-of-taxes (PILOT) agreements and representation before Industrial Development Agency (IDA) boards.

As New York continues to recover from the COVID-19 pandemic, the impact on the property tax and assessment landscape continues to change at a fast pace, Guerriero said.

"An attorney skilled in all facets of the tax certiorari practice can offer clear and concise guidance in navigating a complex and technical arena that can be overwhelming to the commercial taxpayer," he said.

"Our firm works closely with our clients to not only reduce current tax liability – but also anticipating what that liability will be and planning for tax impacts resulting from tax events and escalating regulations and demands imposed upon the commercial property taxpayer," Guerriero said.

Guerriero earned a law degree from Hofstra University School of Law. A member of the Nassau County Bar Association, he serves as vice chair of the Tax Certiorari and Condemnation Law Committee and will assume the role of chair this month. An active participant in the Institute for Professionals in Taxation (IPT), Guerriero has published numerous articles on property tax and assessment issues impacting property owners nationwide.

Established in 1976, Farrell Fritz is headquartered in Uniondale, with offices in Albany, Hauppauge, New York City and Water Mill. The firm has more than 80 attorneys across 17 practice areas.

Farrell Fritz attorneys take prominent, active roles in scores of business, legal and philanthropic organizations; numerous are recognized regionally or nationally as leaders in their fields. The firm is well known for its pro bono work, board involvement, volunteer service and substantial financial support of local community organizations.

Farrell Fritz handles legal matters in the areas of bankruptcy and restructuring; business divorce; commercial litigation; construction; corporate and finance; emerging companies and venture capital; employment law; environmental law; es-

tate litigation; healthcare; land use and zoning; New York State Regulatory and Government Relations; not-for-profit law; real estate; tax planning and controversy; tax certiorari and trusts and estates.



GARY C. HISIGER
Moritt Hock & Hamroff LLP

Gary C. Hisiger is a partner at Moritt Hock & Hamroff LLP in Garden City, a position he has held since 1998. Hisiger also chairs the firm's Real Estate and Banking practice and serves on the firm's management committee.

Hisiger concentrates in real estate, corporate and financing transactions. He is regularly involved in a variety of transactions involving real estate developers, corporations, industrial development agencies, lending institutions and investors. Hisiger often draws on other areas of expertise within the firm in providing full-service to clients.

Hisiger represents real estate investors, lenders, businesses and individuals doing business on Long Island and elsewhere. He regularly acts as counsel to many well established businesses, including large real estate development groups and corporations. He also handles their real estate and corporate matters, while advising them and guiding them through various tax, litigation, bankruptcy and other types of matters.

Hisiger earned a juris doctor from Brooklyn Law and a bachelor's degree in finance from the University of New York at Albany. He is admitted to practice in New York and New Jersey.

Active in the community, Hisiger has held various board and leadership positions at Sunrise Day Camp, the Children's Medical Fund, Men's Division; B'nai B'rith Youth Organization; and the South Shore YJCC.

Moritt Hock & Hamroff LLP is a full service, AV-rated commercial law firm with 20 areas of practice and 80+ attorneys. The firm is based in New York with offices on Long Island and in New York City, as well as in Florida and provides a wide range of legal services to businesses, corporations and individuals worldwide.



JENNIFER HOWER
Herman Katz Cangemi Wilkes & Clyne, LLP

Jennifer Hower is a partner at Herman Katz Cangemi Wilkes & Clyne, LLP (HK), which concentrates its practice in valuation law from offices in Melville, New York City and Westchester County.

Hower joined HK in 2013 and became

a partner in 2018. She concentrates her practice in the area of tax certiorari and condemnation and has a diverse background and 16 years of experience in the prosecution of real estate tax appeals.

Hower has participated in valuation trials of various types of commercial properties, including big box retail stores and warehouse distribution centers, and residential properties, including large estate parcels.

After the last two years, many of the firm's commercial property clients are suffering from pandemic-related issues, Hower said.

"Whether they are property owners who have had to provide relief to tenants through decreased rents, other concessions or forgiveness, or commercial tenants who have seen their businesses decimated and are unable to meet their obligations, our firm is focused on diligently representing their interests," she said. "We fight to ensure their assessments are equitable and that they only pay their fair share of property taxes."

"Further, we are working with real estate appraisers and business valuation experts on exploring innovative approaches to extracting business value from real estate value in tax appeal cases," Hower noted. "Such methodologies are essential when pursuing appeals on properties such as hotels, storage facilities and nursing homes."

Prior to practicing tax certiorari, Hower served as an assistant staff judge advocate with the United States Air Force both on active duty and as a reserve officer. There she prosecuted criminal matters on behalf of the United States and handled military justice and environmental issues.

Hower is admitted to practice before the courts in New York, New Hampshire and Colorado, as well as the United States District Court (EDNY) and the United States Court of Appeals for the Armed Forces.

Hower has been invited to speak before the Institute of Professional in Taxation.

She earned a juris doctor from the Franklin Pierce Law Center and a bachelor's degree in political science from State University of New York at Buffalo.

Among her professional affiliations, Hower is a member of the Nassau County Bar Association (Committee on Tax Certiorari and Condemnation); the Suffolk County Bar Association, New York State Bar Association, New Hampshire Bar Association (Tax Certiorari and Condemnation Committee, Women in Tax Certiorari & Condemnation Sub-Committee); and a member of the Long Island Builders Institute.

Herman Katz Cangemi Wilkes & Clyne concentrates its practice in valuation law. The firm helps clients maintain their competitive edge by reducing excessive real estate tax burdens. When property is taken for a public use, HK fights in eminent domain proceedings to make sure clients receive the compensation they are due under the law.

HK contests the property valuation of a broad range of major properties throughout New York City, from major office buildings and hotels to large retail projects and multifamily residential, to industrial and

specialty property. HK also represents a diverse real estate portfolio in property tax appeals on Long Island, in Westchester County, and throughout upstate New York.

HK's reputation for integrity means its clients receive skilled and trusted counsel through the multi-faceted and highly complex property tax review and appeal process. More than just litigating tax appeals after an issue has arisen, the firm is available for the acquisition or development underwriting and due diligence stages, providing forecasts and advisory services to eliminate unwanted tax surprises.

HK has been at the forefront of navigating the complex world of real estate taxes for decades, saving our clients millions of dollars each year in unwarranted property taxes.



MICHAEL G. HRANKIWSKYJ
Cullen and Dykman LLP

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

Hrankiwskyj 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.

Among some of his noted successes, Hrankiwskyj achieved settlement to provide over \$750,000 in benefits for a garage work center in New York City; achieved settlement to provide over \$700,000 in benefits for a credit union in Nassau County; and achieved settlement to provide over \$2 million in benefits for a telecommunications company for cell sites throughout New York City.

"Tax certiorari and issues surrounding property taxes are constantly changing and we must continue to adapt to the trends," Hrankiwskyj said.

"We are focusing on the ever-increasing remote work option that many companies have allowed for its employees and how this alternative will affect the need for physical office space in the future," he said. "As potential demand for physical space wanes, tenants should be in a position of strength to lease at decreasing market rents. As potential rental income decreases

WHO'S WHO in Real Property & Tax Certiorari Law

es, we want to ensure property owners are being fairly treated in the assessment process to reflect this trend, as well as utilizing increased vacancy rates and expense ratio to properly calculate the assessment of commercial properties.”

Hrankiwskyj earned a juris doctor from Albany Law School and a bachelor's degree from University at Albany. He is admitted to practice in New York and New Jersey.

Cullen and Dykman is a full-service law firm that clients trust to deliver top-tier, cost-effective legal services. The firm began serving clients in 1850 out of a single law office in Brooklyn. Since that time, the firm has grown into a multi-faceted law firm with more than 170 attorneys in 7 offices strategically located throughout the Northeast and MidAtlantic regions. Cullen and Dykman embraces opportunities for growth and is fully prepared to meet its clients' legal needs today and in the future with proactive, forward-thinking and results-oriented legal solutions.



ANDREW M. MAHONY
Jaspan
Schlesinger LLP

Andrew M. Mahony is chair of

Jaspan Schlesinger LLP's Tax Certiorari and Condemnation Practice Group. Mahony represents private and public clients in matters concerning real estate taxation and eminent domain proceedings. His municipal clients include the towns of Hempstead, North Hempstead, Wallkill and Warwick; the Greenburgh Central School District; several Nassau County school, water and fire districts; and the Village of Patchogue.

Mahony is focused on an issue that the New York State Court of Appeals is revisiting.

“Under current New York Law in areas outside of New York City and Nassau County, a real estate tax paying entity could be precluded from grieving the assessment upon which those taxes are based as a matter of law,” Mahony said. “Usually, a triple net lessee or ground lessee may be responsible to pay all of the real estate taxes under the lease. The actual owner of the real estate may not be responsible to pay any of the taxes.”

“The courts have taken a restrictive view on whether a party other than the fee owner can grieve a property's assessment,” he explained. “Therefore, the party responsible to pay the real estate taxes may need to secure the cooperation of the owner of the property in advance of filing an effective tax grievance. Of course, the owner may

not be cooperative unless required to do so.” “The New York State Court of Appeals is revisiting this issue and may make changes to this rather tenuous state of the law in tax certiorari,” Mahony said.

A graduate of St. John's University School of Law, Mahony has lectured frequently on tax certiorari law and co-authored the Real Property Tax Exemption chapter of the 2000 Supplement to the Review and Reduction of Real Property Assessments in New York (Lee and LeForestier, 3rd Edition).

Mahony is a member of the Real Property Law Section of the New York State Bar Association; member and former chairman of the Tax Certiorari and Condemnation Committee of the Nassau County Bar Association; and member of the Tax Certiorari and Condemnation Committee of the Suffolk County Bar Association. He is admitted to practice in New York.

Jaspan Schlesinger LLP is one of the region's leading full-service law firms. With 50+ attorneys and offices in Garden City and Westchester County, Jaspan Schlesinger is equipped to handle complex matters while delivering individualized advice and counsel to its clients.

For 75 years, Jaspan Schlesinger has been providing legal services in the areas of commercial litigation,

banking and financial services, education law, municipal law, real estate, land use and zoning, tax certiorari and condemnation, and estates and trusts.

ERIN A. O'BRIEN
Certilman Balin
Adler & Hyman,
LLP



Erin A. O'Brien is a partner in the Tax Certiorari and Condemnation Practice Group at Certilman Balin Adler & Hyman, LLP.

O'Brien has successfully litigated before the Supreme and Appellate Courts throughout the State of New York, creating legal precedent with the arena of tax certiorari law.

O'Brien is currently focused on bringing equity to assessments on properties throughout the state of New York.

“Between the COVID-19 pandemic recovery and current economic trends, property owners and taxpayers have felt the effects in the marketplace and on their bottom line,” she said. “Owners must continuously adapt to the constantly changing environment, enduring vacancies or delinquent ten-

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**Congratulations to our Partner, Brad Cronin, for his recognition
in “Who's Who in Real Prop Cert Law”**

**Real Property Tax Assessment Reduction and
Condemnation for Commercial Properties**

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