

# WHO'S WHO

## in Real Property & Certiorari Law Firms and Health Care Law

Attorneys keep abreast of the myriad of issues/topics within their practice areas to provide their clients with the best possible advice.

In this Who's Who in Real Property & Certiorari Law Firms and Health Care Law, some of Long Island's leading attorneys from these practice groups highlight an issue/trend they are currently focusing on to deliver the highest level of counsel.

— Written by Lisa Morris Josefak

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### DOUGLAS W. ATKINS

*Forchelli, Curto, Deegan, Schwartz, Mineo & Terrana, LLP*



Douglas W. Atkins is a partner at Forchelli, Curto, Deegan, Schwartz, Mineo & Terrana, LLP in Uniondale. Atkins concentrates his practice in the areas of tax certiorari, real estate and condemnation. He has extensive experience in property tax reduction proceedings for all types of commercial real estate throughout New York State. He has handled complex cases for specialty properties such as golf courses, cellular towers, self-storage facilities, nursing homes and condominium communities.

Atkins also regularly advises property owners and municipalities on the negotiation and tax impact of Industrial Development Agency PILOT agreements.

Atkins keeps his eyes on "the blurry line between realty value and business value."

"Property tax in New York state can only be charged on real estate value, yet some property types have difficult separation from their realty and business components," he noted. "Examples of this include senior living facilities, hotels and self-storage facilities."

Prior to joining the firm, Atkins held positions at the Suffolk County District Attorney's Office and the Kings County Supreme Court.

Atkins is a graduate of Brooklyn Law School and is admitted to the bars of New York and Connecticut. He is a member of the Nassau and Suffolk County Bar Associations, where he serves on the Tax Certiorari and Condemnation Law Committee for each. He is also an active member of the Huntington Township Chamber of Commerce.

Atkins is also a frequent lecturer and writer on the topics of commercial property tax and valuation. He has been published in the *New York Real Estate Journal*, *New York Law Journal*, *Suffolk County Lawyer* and various other local publications.

The Huntington Township Chamber of Commerce selected Atkins as one of Long Island's top 30 young professionals in 2010. Since 2011, he has been annually selected as a Rising Star by New York Super Lawyers. Atkins has successfully completed both commercial and residential real estate appraisal courses through the Columbia Society of Real Estate Appraisers.

Forchelli, Curto, Deegan, Schwartz, Mineo & Terrana, LLP is among Long Island's leading full-service law firms representing clients in real estate, land use and zoning, tax, trusts and estates, tax certiorari, corporate and commercial and litigation matters.

The firm has one of the fastest growing tax certiorari departments on Long Island as it maintains computerized New York City, Nassau and Suffolk County tax roll information and records. This enables the firm to quickly assess property tax issues and promptly file claims for tax reductions and refunds.

Formed in 1976, under the helm of Managing Partner Jeffrey D. Forchelli, the firm's areas of expertise have expanded to include banking, bankruptcy, employment and labor, municipal incentives/IDA, entertainment, construction law and more. Throughout the firm's growth, one thing has remained constant - its focus on obtaining results for clients. The firm employs more than 60 attorneys who handle complex matters for a broad client base including national, regional and local businesses, major real estate developers and organizations, banks, insurance companies, municipalities, educational institutions, contractors, architects/engineers and individuals.

### MARNA BERNSTEIN

*Cullen and Dykman LLP*



Marna Bernstein is a partner in Cullen and Dykman LLP's banking department, representing banks and other financial lending institutions on commercial real estate finance transactions. In her practice, Bernstein has counseled clients in structuring, documenting and closing transactions secured by multifamily apartment projects, commercial office buildings, hotels, shopping centers and mixed-use facilities, on constructions projects and in bad-debt restructure and work-outs.

Bernstein is also managing partner for the firm's residential lending department. In addition to transactional lending, she has experience representing owners in the acquisition, sale and financing of real estate projects. As a result of increases in banking regulations and economic uncertainty, Bernstein is seeing commercial lenders exercise significant caution. "Banking regulations have resulted in our clients having to increase capital reserves to cover potential increases in borrower defaults," she said. "Concern about heavy handed banking regulations and other uncertainties about the economy have caused lenders to tighten up their underwriting requirements even as they continue to put money on the street. We have even seen some local institutional lenders temporarily cease making loans. Those who continue to lend are doing so only to the strongest borrowers who they believe will be able to continue to meet debt service payments despite potential tenant vacancies and possible reductions in rental income. To hedge against such potential losses, we work with our clients to structure transactions to incorporate master lease components, springing and burn-off guaranties, and escrow holdbacks to address future vacancies," she explained.

There is still some reluctance by lenders to make constructions loans, Bernstein said. "Although our clients recognize a need for mixed-use, affordable and senior housing on Long Island, we still see some hesitation by lenders to commit to such projects without certainty that developers will be able to obtain the necessary approvals from the municipalities and will be able to proceed with community support,"