



Michael D. Benak

Partner | Newark | 973.639.7982

mbenak@mccarter.com

Real Property Tax Planning & Appeals | Tax & Employee Benefits | Hospitality

Mike focuses on his clients' goals and priorities to achieve successful outcomes in litigation and the courtroom, or by implementing effective settlement strategies.

Michael Benak concentrates his practice in the area of local property taxation. He is a member of the firm's Real Property Tax Planning and Appeals Team, helping clients reduce property assessments, negotiate tax abatements and exemptions for qualified taxpayers, and secure incentive packages for relocating businesses. Mike handles nationally prominent property tax cases that set new legal precedent.

Mike actively reduces taxpayer liability on a variety of property types across the United States, including but not limited to: big box retail, power plants, apartment complexes, corporate headquarters, regional malls, research and development facilities, office buildings, movie theatres, hotels, warehouses, golf courses, and other unique properties.

Mike is a past Chair of the Taxation Law Section of the New Jersey State Bar Association. He continues to be an active member of the New Jersey Supreme Court Committee on the Tax Court, since his nomination during the 2016 term. These experiences prove valuable for clients since Mike is engaged in the discussion of property tax policy issues with colleagues, elected officials, and current and former Judges.

Representative Matters

Plaza Twenty Three—Property tax appeal

Represented this shopping mall center owner in a property tax appeal trial that saved them more than \$2.4 million. After valuation claims were presented suggesting that the subject property was overvalued by some \$20 million, the Tax Court entertained argument from counsel with respect to illegal spot-assessing after the property sold. The Tax Court ruled that the assessor for Pequannock Township in New Jersey had illegally spot-assessed the subject property after its transfer, thereby invalidating the increased assessment and providing dramatic relief to the taxpayer.

Education

Seton Hall University School of Law, JD, 2012

University of Delaware, BS, *cum laude*, 2009

Bar Admissions

New Jersey

New York

Court Admissions

U.S. District Court, District of New Jersey

Memberships and Certifications

New Jersey State Bar Association

Taxation Section

Chair, 2020–2021

New York State Bar Association

NJ Supreme Court Committee on the Tax Court

Member

Institute for Professionals in Taxation

Associate Member

International Council of Shopping Centers

Member

Judicial Clerkships

Judicial Law Clerk

The Hon. Joseph M. Andresini, Tax Court of New Jersey, 2012–2013

Recognitions*

The Best Lawyers in America, Ones to Watch, Real Estate Law and Tax Law, New Jersey, 2021–2024

New Jersey Rising Star, *Super Lawyers*, 2017–2024

* No aspect of this or any advertisement has been approved by the Supreme Court of New Jersey. For ranking methodologies, please see [here](#).

Speaking Engagements

Recent Jurisprudence and Legislative Review, Institute for Professionals in Taxation (IPT), 11.6.2023

Attorney Ethics in Local Property Taxation, Association of Municipal Assessors of New Jersey's June Conference, 5.27.2019

Webinars

NJ Tax Court: Bench-Bar Discussion, 4.29.2020