

Real Property Tax Planning & Appeals

Property tax assessments across the nation have risen exponentially in recent years, creating a greater burden for businesses, developers, agencies, and financial institutions.

Our team of Real Property Tax Planning & Appeals lawyers are adept at reducing property assessments, negotiating tax abatements and exemptions for qualified taxpayers, and securing incentive packages for relocating businesses. Should an appeal become necessary, we are responsive and efficient in filing claims, dealing with assessors, and appearing before tax boards and courts. We have handled nationally prominent property tax cases, establishing new legal precedents.

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.

New Jersey hospital—Community Service Contribution Agreement

Negotiated a five-year Community Service Contribution Agreement with a New Jersey city on behalf of a hospital's numerous properties. The city had removed the tax exemption on 37 hospital properties within the city and placed each on the taxable assessment rolls for the 2016 through and including 2020 tax years. The total taxes due on the properties totaled more than \$20 million, but the Community Service Contribution Agreement limited the total payment by the hospital to \$6 million, payable over a five-year period. In addition, the city owed the hospital a refund of overdue sewer and water charges totaling \$1.8 million, which the city is now crediting back to the hospital against sewer and water charges due on its hospital property for the next five years. The total savings to our client is more than \$15 million, including the refund of overpaid sewer and water charges.

Alerts

Coal Plant Shutdowns: The Tax Appeal Should Not Wait, Environment & Energy Alert, 3.13.2017

Speaking Engagements

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

Legionella -Overview and Personal Injury and Premises Liability Risk, Ramboll Seminar, 5.4.2023

Tax Court Decisions, Society of Professional Assessors, 4.14.2023

The Future of the Office Market in a Post Pandemic World, Rotary Club of Weston and Wayland, 4.7.2022

Real Estate Market Forecast “All In” For Newark, Newark Regional Business Partnership (NRBP), 3.7.2019

Presenting Complex Legal Concepts to a Lay Tribunal, Institute for Professionals in Taxation's Property Tax Symposium, 11.5.2018

The Residential Sector: Analysis of Tenant Demand, Leasing Rates and the Shift from Renter to Homeowner (or Homeowner to Renter), CAPRE's Third Annual Newark CRE Summit, 7.19.2018

Impact Symposium, New Jersey Business and Industry Association (NJBIA), 12.5.2017

In the Zone with Roseland and Canoe Brook: How Industry Giants are Viewing the Gubernatorial Race and Federal Tax Reform and Changes They May Bring, CAPRE's 7th Annual New Jersey Apartment Summit, 11.30.2017

Third Annual Newark CRE Summit, CAPRE, 7.27.2017

Transitioning from Law Clerk to Associate – Professional Tips to Make it a Success for All Young Lawyers: An Ethics and Professionalism Course, 2017 Annual Meeting and Convention: New Jersey State Bar Association, 5.17.2017

Tax Appeals from the Plaintiff's Perspective, Society of Professional Assessors Seminar, 4.7.2017

Practical Tips on timing, commencement & calculation of PILOT, including consideration of overlap between Title 54 and the Long Term Tax Exemption Statute, New Jersey Institute for Continuing Legal Education (NJICLE), 2.10.2017

Litigating Property Tax Appeals for Hospitals, Assisted Living Facilities and Nursing Homes, Chamber of Commerce Southern New Jersey Health Issues Committee, 12.13.2016

Annual Tax Seminar, New Jersey CPA Society, 12.3.2016

New Jersey Tax Conference, New Jersey CPA Society, 11.15.2016

From the Ground Up: The Development of a Commercial Real Estate Project, New Jersey Institute for Continuing Education, 11.10.2016

Chamber Seminar Series – Property Tax Appeals Panel, Worcester Regional Chamber of Commerce, 11.8.2016

Grist to the Windmill: Negotiation Advice from Successful Women Lawyers, New Jersey State Bar Association Mid-Year Meeting, 10.26.2016

Hot Topics in Nonprofit and Charitable Organization Law, NJSBA Business Law Section Board, 5.23.2016

Property Tax Abatements, American Planning Association - New Jersey Chapter, 1.29.2016

NJ State Tax Law & Case Update, New Jersey Society of Certified Public Accountants Annual Tax Seminar, 12.12.2015

Property Tax Appeals in Newark, The Newark CRE Summit, 7.16.2015

Property Tax Relief Via Incentives and Abatement Programs, COST 2015 Property Tax Workshop, 1.20.2015

Ask the Experts Discussion Panel, COST 2015 Property Tax Workshop, 1.20.2015

Wired and Wireless – Property Tax Issues in the Communication Industry, COST 2015 Property Tax Workshop, 1.20.2015

New Jersey Sales and Use Tax, New Jersey Society of Certified Public Accountants, Passaic County Chapter, 1.8.2015

New Jersey Sales and Use Tax Updates, New Jersey Society of Certified Public Accountants, Union County Chapter, 12.13.2014

Use of Experts in Property Tax Litigation, CLE Seminar - Verizon Headquarters, 11.20.2014

Property Tax Appeal Update: Strategies for Reducing Your Assessment, Choice Hotels Owners Council Town Hall, 11.19.2014

Hotel Property Tax Appeals – Recent Developments to Benefit the Bottom Line, 36th Annual New York University International Hospitality Industry Investment Conference, 5.2.2014

Redevelopment in New Jersey: Strategies for Success, 4.3.2014

Getting the Most Out of the Economic Opportunity Act, New Jersey Future Redevelopment Forum 2014, 3.14.2014

Real Estate Market Forecast, Newark Regional Business Partnership, 3.4.2014

Webinars

Adding Value: Property Taxes Reduced, SIOR NYC, 4.17.2024

The Suffering Real Estate Sector During COVID-19, NJBIA, 4.28.2020

Podcasts

Other People's Business, New Jersey Business and Industry Association, 1.5.2022

Quoted

House Prices Could Plunge Under New Property Tax Proposal in Nebraska, Newsweek, 2.1.2024