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## New York Real Estate Tax Certiorari and Appeals

We are the only full service law firm with a department exclusively devoted to appealing New York City real estate tax assessments and other related real estate matters.

The City of New York reassesses all properties on an annual basis. Real estate tax certiorari is the legal process by which a property owner can challenge the real estate tax assessment on a given property to reduce its real estate taxes. Many real estate developers, owners and managers in New York City may not be familiar with the intricacies of the tax certiorari process. Navigating the process requires a deep working knowledge of the real property valuation principles and City policies.

We are the only full service law firm with a department exclusively devoted to appealing New York City real estate tax assessments and other related real estate matters. Our lawyers provide guidance to commercial, residential, hotel and industrial property owners, providing sophisticated solutions to maintain a competitive edge in the marketplace by appealing the City's property valuation estimates for real estate tax purposes. We represent a significant number of the largest and highest profile properties in the city.

Our success comes from an ability to craft real estate tax strategies for owners of all types of real property. For example:

- Clients choose us for their most complicated cases due to the significant strength of our valuation analysis and negotiating skill. Utilizing sophisticated proprietary databases and models, we tailor the approach to the unique circumstances of each property to provide the most compelling argument for tax relief to the Tax Commission.
- We have successfully negotiated multi-million dollar assessment reductions for office buildings, retail stores, shopping centers, hotels, industrial facilities and residential properties (including rental buildings, cooperatives and condominiums).
- Our lawyers have many years of experience handling complex real estate tax matters in administrative agency hearings and judicial proceedings. They include the former chief counsel to the New York City Finance Department.
- Our lawyers have a stellar reputation and significant experience in guiding clients through the tax certiorari process, negotiating reductions in assessed value before the New York City Tax Commission, New York City Law Department. Should litigation become a necessity, we can leverage our full service resources to provide our clients with representation through the judicial appeals

## New York Real Estate Tax Certiorari and Appeals Process

- We regularly handle applications for real property tax exemptions with the New York City Department of Finance, Department of Housing Preservation and Development, Economic Development Corporation and the Industrial Development Agency.
- Our lawyers have extensive experience counseling clients on how to leverage various tax incentive programs, including the Industrial & Commercial Abatement Program (ICAP), 420a, 421a and the Affordable New York Housing Program, to achieve their tax savings goals.