



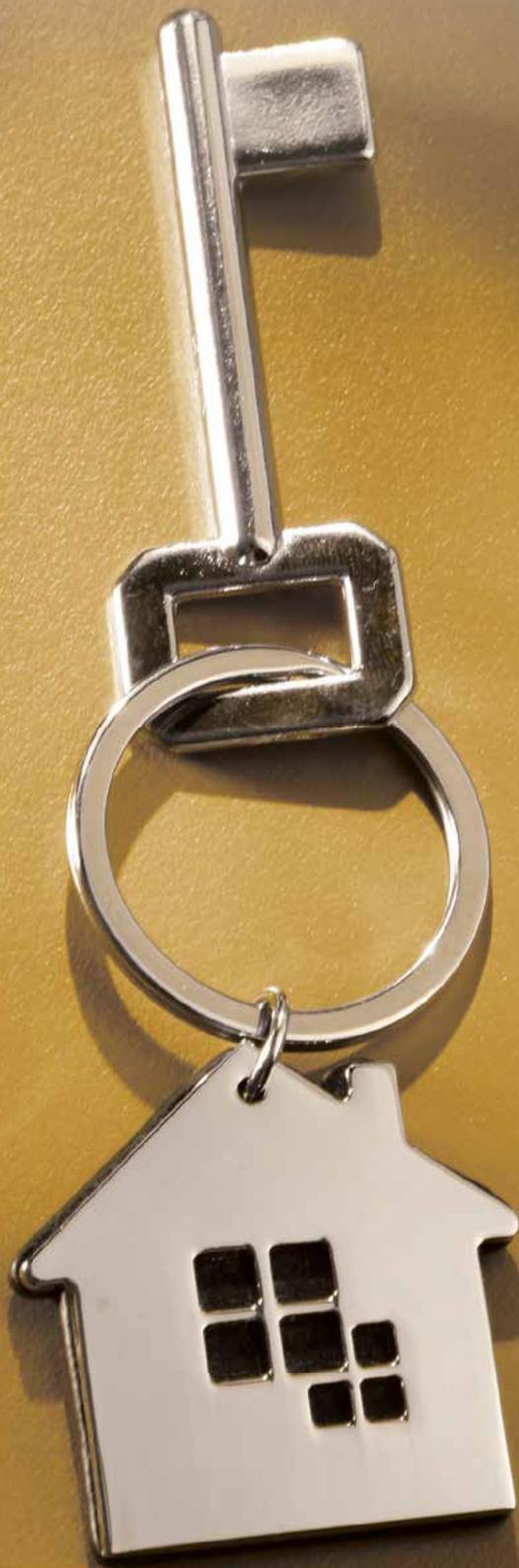
LONG ISLAND
BUSINESSNEWS

WHO'S WHO

2021

*Real Property & Tax
Certiorari Law*

**A LONG ISLAND BUSINESS
NEWS SPECIAL ADVERTISING
SUPPLEMENT**



WHO'S WHO**Real Property & Tax Certiorari Law****WHO'S WHO****Real Property & Tax Certiorari Law**

As the region crosses over to a post-pandemic era, attorneys who practice in the areas of real property and tax certiorari are working with clients through their concerns. In this Who's Who in Real Property & Tax Certiorari Law section, some of Long Island's leading attorneys in these practice groups discuss certain issues clients are facing and how they can help them, especially during these unprecedented times.

— Lisa Morris Josefak

INDEX**10B ALEXANDER BERGER**

Meyer, Suozzi, English & Klein, P.C.

10B WILLIAM F. BONESSO

Forchelli Deegan Terrana LLP

11B KEVIN M. CLYNE

Herman Katz Cangemi Wilkes & Clyne, LLP

12B BRAD CRONIN

Cronin & Cronin Law Firm

12B RICHARD P. CRONIN

Certilman Balin Adler & Hyman, LLP

13B ANTHONY J. FICARA

Moritt Hock & Hamroff LLP

13B NICOLE S. FORCHELLI

Forchelli Deegan Terrana LLP

13B RICHARD G. FROMEWICK

Meyer, Suozzi, English & Klein, P.C.

14B MICHAEL P. GUERRIERO

Koeppl Martone & Leistman, LLC

14B CHRISTOPHER E. KENT

Farrell Fritz, P.C.

14B WILLETS S. MEYER

Farrell Fritz, P.C.

15B SEONG-MI OH

Meltzer, Lippe, Goldstein & Breitstone, LLP

15B JERRY SIEGELMAN

Ruskin Moscou Faltischek, P.C.

ALEXANDER BERGER

Meyer, Suozzi, English & Klein, P.C.



Alexander Berger is a member of Meyer, Suozzi, English & Klein, P.C. and is chair of the firm's Real Estate Law Group in Garden City. Berger represents land proprietors and developers in all aspects of transactional real estate, including the management, construction, acquisition, disposition and financing (construction, acquisition, joint venture and mortgage conduit loans) of commercial properties regionally and nationwide.

Berger also represents landlords and tenants in all types of commercial real estate lease transactions including space leases, "big box" leases, ground leases and build-to-suit leases. He regularly drafts and negotiates letters of intent, brokerage agreements, and leases and subleases for landlords and tenants.

In 2019, Berger was recognized as the Long Island Herald's Real Estate Achievers and Leaders Commercial & Real Estate Attorney.

Berger also has extensive experience in structuring and facilitating like-kind exchanges under IRC §1031.

Among his notable experiences include a \$67 million sale of multi-family property in Brooklyn; a \$15 million construction financing of townhouse development in Freeport; and a \$10 million refinance of country club property located in Long Island.

Prior to joining Meyer Suozzi, Berger was a partner in the Real Estate Group at Westerman Ball Ederer Miller Zucker & Sharfstein, LLP.

He earned a juris doctor from New York Law School and a bachelor's degree from New York University.

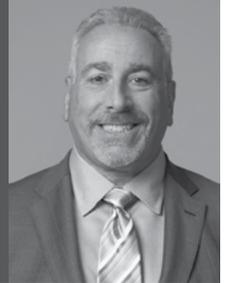
Berger is admitted to practice in New York State, New Jersey and before the U.S. District Court, Southern District of New York and the U.S. District Court, Eastern District of New York.

He is a member of the Nassau County Bar Association and the New York State Bar Association and is a board member of Long Island Children's Museum.

Founded in 1960, Meyer, Suozzi, English & Klein, P.C. is a distinguished provider of legal services, with a reputation for integrity, insight and excellent client service. Clients range from large international corporations and local businesses to municipalities and government groups, to individual professionals. With offices in Garden City, New York City and Washington, D.C., the firm provides legal advice in a wide array practice areas.

WILLIAM F. BONESSO

Forchelli Deegan Terrana LLP



William F. Bonesso is a partner at Forchelli Deegan Terrana LLP in Uniondale. Bonesso joined the firm in 1998 and became a partner in 2003. He has wide-ranging experience in the areas of land use and zoning, real estate, and municipal law. A frequent lecturer at Continuing Legal Education seminars, Bonesso concentrates his practice in providing land use and development counsel, preparing and presenting zoning and planning applications, and the representation of clients in related litigation.

Bonesso represents large corporate clients, small business owners, real estate developers, and residential property owners in land use and subdivision applications to the various municipal boards and commissions of the towns, villages, and cities throughout Nassau and Suffolk Counties.

Combatting misinformation spread on social media by those opposed to development projects is important to a project's success, Bonesso noted.

"The project team must monitor chat rooms and comment boards in which the project is being discussed and make sure that incorrect or misleading assertions are appropriately addressed," he said. "I advise clients to create a Facebook page and website of their own for the project and point those discussing it elsewhere to the page/website in order to obtain accurate and detailed information about the project."

"Another invaluable tool is to cite to and include independent studies and analyses, which provide find-

WHO'S WHO

Real Property & Tax Certiorari Law

ings and conclusions that support your project,” Bonesso said. “In doing so, those opposed to a project cannot simply dismiss the information as being generated by the project sponsors.”

Among his recent accolades, Bonesso was selected to the 2020, 2019 & 2018 New York Metro Super Lawyers list (Land Use & Zoning); and highlighted in New York Real Estate Journal's Ones to Watch Spotlight in August 2020.

Bonesso attended Washington College of Law at The American University and Binghamton University, The State University of New York, Harpur College. He is admitted to practice in New York State.

He is a member of Nassau County Bar Association, The International Council of Shopping Centers (ICSC) and The Huntington Township Chamber of Commerce (former member of the board of directors and former co-chair of the Chamber's Government Relations Committee). He is also an associate board member of the Association for a Better

Long Island.

Founded in 1976, Forchelli Deegan Terrana LLP is one of Long Island's largest and most distinguished law firms. The firm employs 60+ attorneys across more than a dozen practice groups. The firm is committed to providing exceptional service to a broad range of national, regional and local clients.

KEVIN M. CLYNE

Herman Katz
Cangemi Wilkes &
Clyne, LLP



Kevin M. Clyne is a partner at Herman Katz Cangemi Wilkes & Clyne, LLP. Clyne has developed a reputation as a vigilant advocate for his client's interests throughout Long Island and New York State. He has handled complex property tax matters in most regions of New York, from Long Island to the

northern suburbs of New York City, from the Hudson Valley and Capital Region to the westernmost parts of New York State.

Most notably, Clyne tried to successful conclusion several big box retail cases in upstate New York utilizing a methodology of first impression in New York. He is now in the process of litigating and revisiting the second generation rent methodology in New York, as well as tackling the issue of separating going concern value and real estate value in different property types, such as institutional self-storage, assisted living and nursing facilities and hospitality properties.

Clyne has also spearheaded the litigation and resolution of many golf courses north of New York City, seizing upon the methodology championed on Long Island by his law partners for almost 30 years.

He also oversees the real estate portfolio for a rapidly expanding supply warehouse owner across the country, utilizing his broad network of local property tax experts and con-

sulting with them to ensure his client's property tax burdens are at equitable and competitive levels.

The attorney's role is absolutely critical in every tax certiorari matter in New York, Clyne said.

“I can think of one obvious example where a certain substantial real estate developer and famous person negotiated a new value with an upstate assessor directly without realizing there was an equalization rate in place in the jurisdiction and that the value and assessment were not interchangeable,” he said. “That person, in an effort to avoid attorney fees, ended up agreeing to an assessment well above market value and paying substantially more than they should have been paying.”

“The impacts of the pandemic have added a certain desperation for relief, especially in the hospitality and retail sectors,” Clyne said. “There is also a certain desperation on the municipal side as real estate tax coffers have been hit hard. My recent experience is that some assessors are asking taxpayers to take

IT'S TIME TO LOWER THE COST OF DOING BUSINESS

MANHATTAN

1407 BROADWAY | SUITE 4002
NEW YORK, NY 10018
T: 212.953.5000 | F: 212.953.5001

LONG ISLAND

538 BROADHOLLOW RD. | SUITE 307
MELVILLE, NY 11747
T: 631.501.5011 | F: 631.501.5012

WESTCHESTER

120 WHITE PLAINS RD. | SUITE 125
TARRYTOWN, NY 10591
T: 914-631-1500 | F: 914-631-1501



HERMAN
KATZ
CANGEMI
WILKES
& CLYNE

Real estate taxes can be the difference between profitability and loss. Keeping your property taxes as low as possible takes experienced counsel, capable of negotiating favorable resolutions and litigating matters that require it.

For decades, our clients have come to value our expertise for superior management of their diverse real estate tax portfolios throughout New York State — and beyond. Let us do the same for you.

HERMANKATZ.COM

WHO'S WHO

Real Property & Tax Certiorari Law

less than optimal relief together with going forward restrictions on filing, the latter which is a statutory consequence to assessment reductions in many jurisdictions.”

“It is this statutory restriction on future filings that can be the most prejudicial to taxpayers, particularly when the agreed to reduction doesn’t adequately account for recent events,” Clyne said. “Desperation may lead to acceptance of settlements that will have long term negative consequences.”

Clyne earned a juris doctor from Hofstra University School of Law and is a graduate, cum laude, of Loyola College of Maryland.

He is a member of Nassau County, Suffolk County, Westchester County, City of New York Bar Associations; member of Institute for Professionals in Taxation; member of Long Island Real Estate Group; co-chair of Action Long Island Housing Task Force; and board member of New York Condemnation Conference.

Clyne is a proud supporter of his daughter’s autism advocacy efforts (Piece by Piece Bethpage, Inc.) started in support of her brother.

Herman Katz Cangemi Wilkes & Clyne (HK) 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.



Brad Cronin is the founding partner at Cronin & Cronin Law Firm in Mineola. Cronin & Cronin Law Firm practices exclusively in the area of tax certiorari, protesting the real property tax assessment and condemnation for commercial properties throughout New York State. Cronin focuses his skills on representing property owners in Nassau, Suffolk and Westchester counties, as well as New York City and upstate New York.

For more than 35 years, Cronin has developed longstanding relationships with a diverse client base to assist property owners in obtaining reductions for their real estate taxes for their commercial property. He has extensive experience representing prominent developers, national tenants, and many of the largest properties in New York State. In addition, he has earned the highest rating awarded by Martindale Hubbell in both competency and ethics in his field.

Cronin represents a cross section of many of the largest developers, property owners and national corporations, REITs and retail chains, successfully obtaining court ordered tax relief for all types of commercial property including race tracks, apartment buildings, office complexes, malls, shopping centers, golf courses and marinas. Cronin has extensive trial experience having successfully litigated and resolved high profile cases in counties throughout New York State and established a number of landmark decisions in the field.

The role of a tax certiorari attorney is to maximize the reduction in a property’s real estate taxes by diligently scrutinizing and then advocating on behalf of the property owner, Cronin said.

“This requires an understanding of the property’s operations, as well as knowing the intricate details and challenges specific to each property,” he said. “This year, the impact of COVID, rent deferrals, vacancies,

increased expenses, current market conditions all must be taken into consideration for the property tax case.”

“Simply supplying data will not result in the desired results unless it is adequately presented to the assessing authority,” Cronin said. “It is critical that the taxes are adjusted if their operations declined due to COVID. All this requires a detailed analysis and meaningful communication with the client in order to have the taxes be substantially reduced.”

Cronin has been an invited speaker and participant on various panels involving different subjects affecting tax certiorari and valuation of property such as condominiums, environmental contamination, and reviewing changes in the tax certiorari field. As a member of the Nassau and Suffolk Condemnation and Tax Certiorari committees, he has worked to implement changes to facilitate the timely resolution of commercial tax protests. He has lectured and participated in panels involving issues that pertain to property taxes as well as been featured in numerous publications. He is also featured quarterly in the New York Real Estate Journal’s “Ask the Expert” column regarding real property issues.

Cronin has also contributed to the real estate community by currently serving on the LIREG Board, and as past co-president of the Long Island Real Estate Group. He is also co-founder of the Northwell Hospital Department of Medicine Leadership Circle Committee and serves on the Village of Plandome Planning Board.

Cronin is a graduate of Le Moyne College and earned a juris doctor from Quinnipiac University School of Law.



Richard P. Cronin is a partner in the Tax Certiorari and Condemnation Law Practice Group at Certilman Balin Adler & Hyman, LLP.

Cronin represents owners of various types of commercial property in real estate tax review proceedings throughout the State of New York.

His thorough knowledge of Nassau County’s tax lien laws has helped property owners in Nassau to obtain further reductions in real estate taxes. Cronin also represents claimants in eminent domain proceedings throughout the state of New York.

An interesting issue that will be relevant to the tax certiorari practice in the near future is in determining how real estate values will be impacted by the post-covid economy, Cronin noted.

“As we know, Covid-19 promptly brought the world to a halt in March of 2020, he said. “Since then our daily habits have changed the way we do many things including how and where we work, shop, eat, exercise and socialize.”

“As rates of Covid continue to drop and as higher percentages of the population becoming vaccinated, we are starting to see what the post-covid world will look like,” Cronin said. “However, questions remain about whether post-pandemic habits will remain after the pandemic wanes. Does work-from-home (or some hybrid version) continue and what impact will that have on office leasing? Do consumers continue to do most of their shopping online or do they return to brick and mortar retail? These questions will be answered in the near future and are likely to impact the real estate values of many different types of property.”

Prior to joining Certilman Balin, Cronin was a partner at Cronin, Cronin, Harris & O’Brien, P.C.

A member of the New York State Bar Association and both the Nassau and Suffolk County Bar Associations, Cronin currently serves as chairperson of the Nassau County Tax Certiorari Committee.

Active in his community, he is a member of the Nassau County Bar Association’s Mentorship Program. He also serves on the Associate Board of the Association of a Better Long Island.

Cronin was named to the New York Metro Rising Star of Super Lawyer’s list in 2019 and 2020.

He earned a juris doctor, magna cum laude, from Fordham University School of Law. He was elected Order of the Coif, having graduated in the top 10 percent of his class, and was a member of the Intellectual Property Law Journal.

Certilman Balin Adler & Hyman, LLP has grown into one of Long Island’s largest full-service law firm

WHO'S WHO

Real Property & Tax Certiorari Law

with offices in Nassau and Suffolk Counties. Its 15 practice areas include: real estate, real property tax certiorari and condemnation, cooperative and condominium, land use, environmental law, corporate/securities, litigation, commercial lending, labor relations/employment law, bankruptcy and debtor/creditor rights, nonprofit/tax exempt and religious organizations, trusts and estates, elder law, telecommunications law and criminal law.



ANTHONY J. FICARA
Moritt Hock & Hamroff LLP

Anthony J. Ficara is a partner at Moritt Hock & Hamroff LLP where he serves as co-chair of the firm's Condominium & Co-Op Services Group.

Ficara focuses his practice in the area of complex condominium and cooperative matters and represents sponsors of condominium, cooperative and homeowner association developments and conversions throughout the United States. He also serves as counsel to several condominium, cooperative and homeowner association boards in the New York area.

Ficara has extensive experience in all aspects of commercial real estate transactions, including development project acquisitions, retail and office property acquisitions, multi-family portfolio acquisitions, commercial condominium unit acquisitions, capital markets and structured real estate finance matters and commercial leasing transactions.

In addition to his condominium law and real estate transactional background, Ficara has significant experience, working alongside with corporate transactional attorneys in the preparation and formation of real estate related investment funds seeking to raise capital through private placement offerings.

He represents some of the region's most prolific developers of new construction condominium projects. Ficara's broad range of experience in all sides of these often-complex transactions is viewed as a key quality by his clients, which enables him to represent them from inception of a project through consummation of

the offering plan, and ultimate disposition of the newly created condominium units.

Prior to joining the firm, Ficara was the founding member and managing partner of Ficara & Associates, P.C., a well-known Long Island law firm where he was responsible for originating, preparing and filing numerous offering plans for developers in the New York metropolitan area and beyond. His practice also focused on all aspects of commercial and residential real estate transactions.

As a recognized leader in his field, Ficara has provided numerous CLE lectures to his peers on the topics of condominium law and affordable housing related matters.

Ficara earned a juris doctor from Hofstra University School of Law and a bachelor's degree from Lehigh University. He is admitted to practice in New York.

Ficara is a member of the board of directors of and general counsel for the Queens and Bronx Builders Association and a member of the New York State Bar Association. He is also a member of the New York State Bar Association's Committee on Condominiums and Cooperatives. He also volunteers his time to numerous charitable organizations.

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.



NICOLE S. FORCHELLI
Forchelli Deegan Terrana LLP

Nicole S. Forchelli is a partner at Forchelli Deegan Terrana LLP in Uniondale. Forchelli concentrates her practice in tax certiorari and municipal law. Currently, her tax certiorari practice includes representing a national Fortune 500 company, and other large-scale commercial clients.

Prior to joining the firm, Forchelli was a trial attorney in the Brooklyn District Attorney's office. As a prosecutor she managed

a caseload of over 50 felony cases at a time, successfully indicted more than 100 cases in the grand jury, negotiated hundreds of successful plea bargains, did extensive preparation of police and civilian witnesses for hearings and trials, and conducted and secured convictions in a number of trials.

Before the District Attorney's office Forchelli served as a clerk in the Supreme Court of the State of New York, Appellate Division, Second Department, where she researched many matters before the court, and edited judicial opinions.

Property taxes, based on assessed value of the property, represent a significant cost for any business, Forchelli said.

"During the pandemic, we have seen businesses operating in many forms of commercial space, including office, retail, hospitality and entertainment, struggle dramatically," she said. "Because real property is assessed as of a fixed taxable status date, the most recent tax year did not fully reflect the economic changes the pandemic produced."

"This tax year will be the first opportunity for assessed property values to reflect those economic challenges and produce potential tax reductions or refunds," Forchelli noted. "Lower property taxes reduce cost and also increase marketability. Securing the assistance of tax certiorari counsel in challenging property taxes this year will be critical to maximizing the potential tax savings from the pandemic."

Forchelli was selected to Super Lawyers' 2020 New York Metro Rising Stars list (Tax: Business Practice Area). She has also been featured in New York Real Estate Journal Spotlights, including Women in Real Estate (WIRE; 2015, 2017 & 2019) and Women in Professional Services (WIPS; 2021). In 2017, she was honored by Hofstra University with its "Outstanding Women in Law" Award.

Forchelli attended Brooklyn Law School and Pepperdine University. She is admitted to practice in New York State.

She is a member of Nassau County Bar Association, Suffolk County Bar Association, NCBA Condemnation Law & Tax Certiorari Committee, Women's Bar Association and Institute for Professionals in Taxation.

Founded in 1976, Forchelli Deegan Terrana LLP is one of Long

Island's largest and most distinguished law firms. The firm employs 60+ attorneys across more than a dozen practice groups. The firm is committed to providing exceptional service to a broad range of national, regional and local clients.



RICHARD G. FROMEWICK
Meyer, Suozzi, English & Klein, P.C.

Richard G. Fromewick is a member of Meyer, Suozzi, English & Klein, P.C. in Garden City and chair of the firm's Tax Certiorari and Condemnation practice, which centers on providing a full range of real estate tax assessment services. These services include representation with respect to all types of commercial and residential properties in tax assessment reduction proceedings, projection of real estate taxes in connection with the purchase, development and improvement of properties, and advising with respect to tax exemption matters.

Fromewick has successfully represented at trial numerous owners and tenants in proceedings to reduce real property taxes and regarding claims against the State of New York and its municipalities based on the taking of land or other real property rights. He has handled a substantial number of tax certiorari cases involving large commercial properties that have remediation/pollution problems, which have resulted in sizable refunds for his clients. His expertise in the field has resulted in precedent setting decisions in his clients' favor.

Fromewick, who began with Meyer, Suozzi as an associate in 1981 and became a director in 1985, has been a member of the firm's Management Committee since 1991.

For over 25 years, Fromewick has been rated "AV Preeminent" by Martindale-Hubbell, the highest level in professional excellence. In 2019, he was recognized as one of the Long Island Herald's Top Lawyers of Long Island. He was also recognized by Long Island Pulse magazine in 2010, 2011 and 2012 as one of the region's Top Legal Eagles.

Prior to joining Meyer, Suozzi, Fromewick was a deputy county attorney in the Land Division and deputy bureau chief in the Tax Cer-

WHO'S WHO

Real Property & Tax Certiorari Law

tiorari Bureau of the Nassau County Attorney's Office. Earlier in his career, he was an assistant corporation counsel in the New York City Law Department Condemnation Division, where he also served as assistant bureau chief and trial supervisor.

Fromewick earned a juris doctor from Brooklyn Law School and a bachelor's degree in economics from Hunter College of the City University of New York.

Among his many association and organization involvements, Fromewick is a member of the Nassau County Bar Association and the New York County Lawyers Association.

He is admitted to practice in New York State and before the U.S. Court of Appeals for the Second Circuit and the U.S. District Court, Southern District of New York.

Founded in 1960, Meyer, Suozzi, English & Klein, P.C. is a distinguished provider of legal services, with a reputation for integrity, insight and excellent client service. Clients range from large international corporations and local businesses to municipalities and government groups, to individual professionals. With offices in Garden City, New York City and Washington, D.C., the firm provides legal advice in a wide array practice areas.



Michael P. Guerriero is an associate at Koeppel Martone & Leistman, LLC in Mineola. Guerriero has extensive experience in real property tax and assessment valuation, appeal and advocacy, on behalf of various types of commercial property owners throughout New York State in all aspects of commercial 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 residen-

tial, condominiums and cooperatives. Guerriero also participates in comprehensive representation of a large New York State Public Utility Authority.

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

More than ever, consultation with a commercial property tax attorney is critical, Guerriero said.

"As New York, and the nation, navigates the COVID-19 pandemic fallout, the impact on the property tax and assessment landscape continues to change at a fast pace," he 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."

"The goal is about more than reducing a property owner's current tax liability – but also anticipating what that liability will be prospectively and limiting the tax impacts resulting from tax events and escalating regulations and demands imposed upon the commercial property taxpayer," Guerriero noted.

Guerriero earned his law degree from Hofstra University School of Law. A member of the Nassau County Bar Association, Guerriero currently serves as vice chairperson of the Tax Certiorari and Condemnation Law Committee. The committee focuses on practice issues related to real property taxation and assessment, valuation and litigation. He is also a member of the Suffolk County Bar Association (Tax Certiorari Condemnation Law Committee), Westchester County Bar Association (Tax Certiorari Condemnation Law Committee) and the New York State Bar Association.

Guerriero has published numerous articles on property tax and assessment issues impacting property owners nationwide. He is a participant in the Institute for Professionals in Taxation (IPT), as well as the American Property Tax Counsel (APTC), a national affiliation of firms and attorneys devoted to valuation law, which Koeppel Martone &

Leistman, LLC is an affiliated New York firm.

Founded in 1963, Koeppel Martone & Leistman, LLC is among the largest New York State law firms devoted exclusively to real property tax assessment litigation and condemnation law. The firm consists of eight attorneys, accompanied by a large staff of paralegals with extensive experience in tax certiorari and condemnation law. The firm provides tax reduction and condemnation services for clients nationwide. In the state of New York alone, the firm represents clients from Montauk Point to Buffalo. The firm litigated the landmark case of 860 Executive Towers v. Board of Assessors of Nassau County, which established the means commercial property owners could prove they were over assessed for real estate tax purposes.



Christopher E. Kent is a partner at Farrell Fritz, P.C. and practices real estate, land use, municipal and zoning law, with a focus on real estate development projects. Kent assists private and municipal clients throughout Suffolk County with approvals and permits to plan, finance, and construct wastewater infrastructure projects necessary for compliance with Article 6 of the Suffolk County Sanitary Code.

Kent's work includes both the development and construction of private sewage treatment plants and sewerage facilities and the connection of projects to county sewer districts. He represents some of the largest private developers on Long Island before the County Health Department, Sewer Agency and Sewer Districts.

Rental opportunities remain a pressing issue for Long Island, Kent said.

"Long Island continues to lack a sufficient supply of rental housing to meet the demand," he said. "The need for density to plan and develop such projects in appropriate locations within Suffolk County requires the connection to existing municipal or private sewerage facilities or the construction of private on-site facil-

ities in order to comply with Suffolk County Health Department standards."

"This type of infrastructure demands substantial capital investment," Kent noted. "Fortunately, New York State and Suffolk County have demonstrated a willingness to assist with the funding of this infrastructure."

Prior to joining Farrell Fritz in 2011, Kent served as the chief deputy county executive and the director of real property acquisition and management for Suffolk County. He also had his own law practice in Riverhead for more than 20 years focusing on real estate, municipal and environmental law and was an adjunct professor of state and local government at Suffolk County Community College.

Established in 1976, Farrell Fritz is headquartered in Uniondale, with offices in Hauppauge, New York City, Albany and Water Mill. The firm has more than 85 attorneys across 19 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.

The firm's attorneys have built a reputation for their responsiveness, practical advice, high quality legal services and thought leadership. Farrell Fritz handles legal matters in the areas of bankruptcy and restructuring; business divorce; commercial litigation; construction; corporate and finance; eDiscovery; emerging companies and venture capital; employment law; environmental law; estate litigation; health-care; 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.



Willets S. Meyer is a partner in the tax certiorari practice group at

Farrell Fritz, P.C. in Uniondale. Meyer concentrates his practice in all aspects of real property taxation reduction/abatement on behalf of developers, owners and tenants of commercial and residential properties throughout New York State.

The pandemic has had a ripple effect on the region's real estate, Meyer noted.

"The true economic cost of the Covid-19 pandemic on Long Island real estate has become sadly apparent as the rent forgiveness and abatements of 2020 have largely failed to stave off a flood of business failures and commercial vacancies in 2021," he said. "A sustained drop in income is a critical piece of evidence to securing a property tax reduction. Accordingly, commercial property owners with pending legal challenges will be the ones most likely to receive individual tax relief in the short term thanks to challenges initiated before the crisis appeared."

"This difficult situation is certainly a reminder that all commercial property owners should review their own situation with an experienced tax certiorari attorney at regular in-

tervals to determine if a property tax challenge is advisable," Meyer said.

Meyer is a well-known speaker in Long Island real estate circles, delivering numerous seminars on property tax reduction strategies.

He chairs the board of ethics for the Incorporated Village of Upper Brookville and is a board member of The WaterFront Center, a non-profit organization that promotes marine education, conservation and recreation for Long Island residents. Meyer also serves as a director of the Oyster Bay Sailing Foundation. For six years, he was a member of the board of directors for the Queens Botanical Garden. He is also a former member of the Village of Oyster Bay Cove's Planning Board.

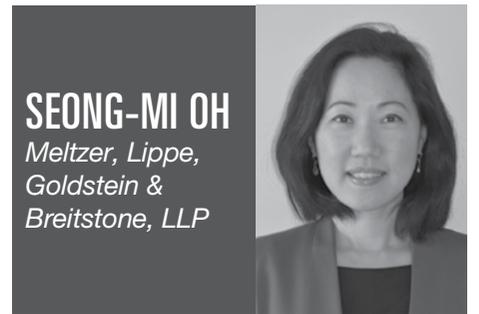
Meyer earned a juris doctor from Tulane University Law School and a bachelor's degree from Connecticut College. He is a member of the American, Suffolk County, Nassau County and New York State Bar Associations.

Established in 1976, Farrell Fritz is headquartered in Uniondale, with offices in Hauppauge, New York

City, Albany and Water Mill. The firm has more than 85 attorneys across 19 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.

The firm's attorneys have built a reputation for their responsiveness, practical advice, high quality legal services and thought leadership. Farrell Fritz handles legal matters in the areas of bankruptcy and restructuring; business divorce; commercial litigation; construction; corporate and finance; eDiscovery; emerging companies and venture capital; employment law; environmental law; estate 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.



SEONG-MI OH
*Meltzer, Lippe,
 Goldstein &
 Breitstone, LLP*

Seong-Mi Oh is an associate in Meltzer, Lippe, Goldstein & Breitstone, LLP's Real Estate Group. She specializes in real estate financing, leasing, acquisition and disposition of commercial real estate properties.

Oh has represented institutional lenders as well as borrowers in the origination of mortgage, mezzanine, and construction loans. She also has experience representing both landlords and tenants in negotiating leases and subleases for retail and commercial properties.

The commercial leasing market remains uncertain as businesses reconsider their office spaces in a post COVID world, Oh said.

"Physical presence in the workplace facilitates teamwork among co-workers and learning opportunities for novice employees," she said.

CRONIN & CRONIN LAW FIRM

Excellence, Integrity and Exceptional Service

**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**

**Brad W. Cronin Sean M. Cronin Cara P. Cronin
 Raymond J. Furey Brian Troy Negin Hagnazari**

200 Old Country Road, Suite 470 • Mineola, NY 11501
 (516) 747-2220 • www.cronintaxlaw.com • info@cronintaxlaw.com

WHO'S WHO

Healthcare Professionals & Healthcare Law

"A bustling office serves as an important source of customers for local businesses and projects an image of vitality and strength to clients. Employees reluctant to leave the safety and convenience of working from home may be enticed to return to office spaces improved with high filtration ventilation systems, touchless elevators and bathrooms, and modern remote conference systems."

"Tenants will factor in the costs and benefits of such alterations when negotiating new leases and renegotiating existing leases," Oh said. "Landlords should anticipate demands for tenant improvement allowances, rent-free build-out periods, force majeure escape clauses and reduced rental rates."

Prior to joining Meltzer Lippe, Oh was an associate in the Real Estate Group of Sidley Austin LLP in New York City and served as a volunteer attorney with Nassau-Suffolk Law Services representing low-income tenants in landlord-tenant court in Nassau County.

Oh earned a juris doctor from New York University and a bachelor's degree, cum laude, from Harvard University.

Meltzer Lippe is a full-service law

firm with offices in Mineola, New York City and Boca Raton, Florida. The firm's practice encompasses all aspects of corporate and business law, bankruptcy, commercial litigation, construction, environmental, labor & employment, private wealth & taxation, real estate; social media, software and privacy; tax-exempt organizations, trusts and estates, trust and estate litigation.



JERRY SIEGELMAN
Ruskin Moscou Faltischek, P.C.

Jerry Siegelman is a partner at Ruskin Moscou Faltischek, P.C. in Uniondale and chair of the firm's Real Estate Department.

Siegelman concentrates his practice on commercial real estate transactions including acquisitions, dispositions, portfolio transactions, financing, leasing and development. His practice has focused on shopping center properties and counseling his clients in the development of their

retail and mixed-use projects. He has also handled complex financing for borrowers including mezzanine and securitized loans. Siegelman advises clients in their organizational structures, and assists his clients in their strategic goals while navigating changing market conditions.

Pre-COVID, there was a changing landscape in the retail property sector, Siegelman said.

"Internet sales were altering the way America shops and developers were filling centers with a mix of other tenants, such as day spas, fitness centers and medical facilities," he said. "The pandemic accelerated this trend, and created additional challenges as tenants experienced significant adversities."

"As attorneys, we have worked with our clients in restructuring leases to get through this difficult time," Siegelman noted. "As we exit this pandemic, we will continue to face the distressed tenants, while working with our clients in further repositioning properties."

"Big boxes are being transformed into other uses, such as fulfillment centers and mixed use, such as the Sears site in Hicksville, which is being proposed as a residential/retail/

office development," he said.

Prior to joining the firm, Siegelman was a partner at Ackerman, Levine, Cullen, Brickman & Limmer, LLP.

Siegelman earned a juris doctor from Boston University School of Law and a bachelor's degree from Queens College. He is a member of the Zoning Board of Appeals of the Village Great Neck Estates, and of the Nassau County Bar Association. Siegelman is also a board member of the Gold Coast Arts Center.

Ruskin Moscou Faltischek is a premier business law firm in the New York region. With more than 70 attorneys, superior knowledge of the law, polished business acumen and proven credentials, the firm has earned a reputation for excellence and success. The strength of its firm's resources greatly enhances what it can accomplish for clients; to not only solve problems, but to create opportunities.

Ruskin Moscou Faltischek has built cornerstone groups that represent all major practice areas of law including corporate & securities, commercial litigation, real estate, health care, commercial lending, corporate restructuring and bankruptcy, employment and trusts & estates.



Koeppel Martone & Leistman, L.L.C.

Real Property Tax & Condemnation Attorneys



Donald F. Leistman



Jamie P. Alpern

Koeppel Martone & Leistman, L.L.C. is the leading New York State law firm devoted exclusively to real property tax assessment litigation and condemnation law.

Exceptional Knowledge and Service



Michael R. Martone



Risë E. Rosen



Carol Rizzo



Myrna A. Cadet-Osse



Jason M. Penighetti



Ryan C. Hild



Michael P. Guerriero



David G. Koch
Of Counsel

155 First Street, PO Box 863, Mineola, NY 11501

Phone: 516-747-6300; Fax: 516-747-8227

E-mail: info@taxcert.com; Website: www.taxcert.com

New York State Member of American Property Tax Counsel

